

Conflicts Between Environmental and Trade Norms: A Legal Analysis of the Application of the European Union Deforestation Regulation (EUDR) to Indonesian Palm Oil Exports Based on the GATT-WTO Legal Framework

Abdul Razak Nasution¹, Rahul Ardian fikri², Irma Fatmawati³, Moses Elias Perangin-Angin⁴

Email : nasution.abdulrazak@gmail.com

Universitas Pembangunan Panca Budi

ABSTRACT

The implementation of the European Union Deforestation Regulation (EUDR) marks a paradigm shift in global trade that integrates stringent environmental standards, but creates tensions with the principles of trade liberalization. This study aims to analyze the compatibility of the EUDR with the European Union's international obligations within the framework of the General Agreement on Tariffs and Trade (GATT) 1994, and its impact on Indonesian palm oil exports. Using a normative juridical analysis method, this study examines the due diligence mechanism, benchmarking system, and the rejection of the equivalence of national standards (Indonesian Sustainable Palm Oil/ISPO). The analysis results indicate that the EUDR has the potential to violate the Most-Favored-Nation Principle (Article I) and National Treatment (Article III) of the GATT due to the asymmetric compliance burden that discriminates against Indonesian palm oil products compared to European vegetable oils and products from "No Risk" countries. Although the EU can use the argument of the general exception of Article XX letter (g) regarding natural resource conservation, the implementation of the EUDR is deemed to fail to meet the requirements of Chapeau Article XX because it is unilateral, rigid, and contains elements of disguised trade restrictions. Furthermore, strict geolocation and segregation requirements risk excluding smallholder farmers from global supply chains. Therefore, Indonesia has a strong legal basis to file a dispute with the World Trade Organization (WTO) and urge the establishment of a special lane (Green Lane) for ISPO-certified products.

Keywords: EUDR, GATT-WTO, Palm Oil, ISPO, Non-Tariff Discrimination

INTRODUCTION

Over the past decade, the international trade regime has undergone a fundamental paradigm shift, moving from tariff liberalization to the integration of stringent environmental standards. The European Union (EU), through the European Green Deal, strengthened its position in mitigating global climate change through the adoption of Regulation (EU) 2023/1115 on Deforestation-free Products, or the EU Deforestation Regulation (EUDR). This regulation, which replaced the EU Timber Regulation (EUTR), significantly expanded the scope of commodities to include plantation-derived products (World Resources Institute, n.d.). For Indonesia, the implementation of the EUDR presents a substantive challenge, as it is seen as a manifestation of the EU's unilateralism of domestic standards toward countries in the Global South without adequate consideration of local development capacity, often referred to as "regulatory imperialism" (Mai, 2024). This dynamic is a continuation of previous technical trade barrier disputes, including the DS593 dispute at the World Trade Organization (WTO) regarding discrimination against palm-based biofuels (European Commission, 2025).

The impact of the EUDR is predicted to be asymmetrical given the structure of Indonesian palm oil plantations, 41% of which are managed by smallholders (bilaterals.org,

2025). Unlike multinational corporations, smallholders face significant technical and financial constraints in meeting due diligence obligations and geolocation requirements (GAPKI, 2025). This regulatory uncertainty correlates with a downward trend in palm oil export volumes to Europe in 2023–2024, while also increasing the risk of market exclusion for smallholder products due to demands for supply chain segregation (Zero Deforestation Hub, 2025). Although there is an agreement to delay implementation until the end of 2025 for large operators and mid-2026 for small businesses (Segal, 2024), the legislative process is characterized by high political uncertainty (Forest Trends, 2024).

The legal issues have become increasingly complex with legislative amendments to the “No Risk” country category in the benchmarking system. These amendments, which potentially provide broad exemptions for countries with stable forest areas, alter the construction of legality analysis under WTO law (Latham & Watkins LLP, 2024). These changes strengthen the argument for de jure discrimination and potential violations of the Most-Favored-Nation (MFN) principle by discriminating between WTO member states (Fern, 2024). Therefore, this report aims to provide a comprehensive legal analysis of the compatibility of the EUDR with the EU’s obligations under the General Agreement on Tariffs and Trade (GATT) 1994, with a focus on the principle of Non-Discrimination (Articles I and III) and the validity of environmental defenses under General Exceptions to Article XX.

METHODS

This research uses a normative legal research method that focuses on analyzing norm conflicts between domestic European Union regulations and international agreements. The problem-solving approaches used include the statute approach, the case approach, and the conceptual approach. The statutory approach is carried out by examining Regulation (EU) 2023/1115 (EUDR) and the provisions of the General Agreement on Tariffs and Trade (GATT) 1994, specifically Articles I, III, and XX. The case approach is applied by analyzing relevant jurisprudence or decisions of the WTO Dispute Settlement Body, such as the US-Shrimp, US-Tuna II, and Japan-Alcoholic Beverages cases, to build legal arguments related to the interpretation of the principle of non-discrimination and environmental exceptions. The conceptual approach is used to understand legal concepts such as like products, benchmarking, and regulatory imperialism.

The data sources used in this study are secondary data consisting of primary and secondary legal materials. Primary legal materials include the official text of the GATT 1994 and the EUDR regulatory text. Secondary legal materials include legal literature, scientific journals, reports from international institutions (such as the WRI and WTO), and published documents related to the impact of palm oil trade. Data collection techniques were carried out through library research. Next, the collected legal materials were analyzed qualitatively using systematic and teleological interpretation methods to draw conclusions regarding the compatibility of the EUDR with international trade law obligations.

RESULTS AND DISCUSSION

Mechanism for Implementing the European Union Deforestation Regulation (EUDR) in the Framework of International Trade Law

An analysis of the European Union Deforestation Regulation (EUDR) should begin with an understanding of its operational mechanisms, which are not based on border tariff instruments but rather on internal technical requirements that condition market access. The key substance of this regulation is the due diligence obligation for every operator placing relevant products on the EU market. This process requires the collection of detailed information, including quantity data, suppliers, and geolocation coordinates of production areas—either in the form of digital polygons for areas larger than 4 hectares or single coordinate points for smaller areas. This provision applies retrospectively with a cut-off date of December 31, 2020 (World Resources Institute (WRI), n.d.; World Trade Organization (WTO), 2023). Based on this data, operators are required to conduct a risk assessment to verify compliance with deforestation-free and legality criteria, taking into account indicators such as the level of deforestation in the country of origin, the presence of indigenous peoples, and the prevalence of corruption and document falsification (CMS, 2025; Lawcode, n.d.). If the identified risks cannot be ignored, operators are required to implement mitigation measures through independent audits or supplier capacity building (WRI, nd; WTO, 2023).

In addition to operator obligations, the EUDR implements a Country Benchmarking System that classifies regions into specific risk categories, which directly impacts the intensity of inspections. This classification creates administrative treatment differentiation, with products originating from high-risk countries subject to stricter due diligence requirements than those from low-risk countries (Latham & Watkins LLP, 2024). For producing countries like Indonesia, a high-risk or standard classification potentially places exporters at a competitive disadvantage compared to competitors from regions with lower risk profiles (Lawcode, n.d.). This is compounded by dual legality requirements, where products must meet the FAO's definition of deforestation-free while also complying with the national laws of the producing country, covering land, environmental, and human rights aspects (WRI, n.d.; WTO, 2023). However, these regulations position national certifications such as the Indonesian Sustainable Palm Oil (ISPO) only as supporting information in the risk assessment process, not as proof of full compliance that can replace operators' independent due diligence obligations (Indonesia Palm Oil Facts, n.d.; Proforest, n.d.).

During its development between 2024 and 2025, the implementation of the EUDR experienced significant legislative dynamics, particularly related to delays in implementation and amendments to risk classifications. The European Union's decision to postpone full implementation until late 2025 and mid-2026 for small businesses indicates technical readiness constraints, particularly related to information system stability (Segal, 2024). From a WTO legal perspective, this delay can be interpreted as an effort to provide a reasonable period for trading partners to make adjustments, thereby reducing arbitrary elements during the transition period (European Parliament, 2024).

On the other hand, the amendment introducing the No Risk or Negligible Risk category raises new legal discourse regarding the principle of non-discrimination. Through this mechanism, operators from countries in this category are exempt from the obligation to declare full due diligence and are subject to only a minimal level of scrutiny, at 0.1% (Latham & Watkins LLP, 2024). This provision has the potential to create a two-tier trading system if the stable forest criteria are met by the majority of countries in Europe and North America, while

tropical commodity producing countries remain in the standard or high risk category. This indicates a potential inconsistency with Article I of the GATT concerning the Most-Favored-Nation (MFN) principle, given the procedural advantages granted to products from certain countries without being based on the integrity of specific product shipments (Palm Oil Monitor, 2025). The indication that this category is influenced by pressure from certain trading partners strengthens the argument that this differentiation has a non-technical dimension that can affect competitive equality in international trade (Palm Oil Monitor, 2025).

Consistency of the European Union Deforestation Regulation (EUDR) with the provisions of the General Agreement on Tariffs and Trade (GATT)

From an international trade law perspective, the implementation of the European Union Deforestation Regulation (EUDR) raises complex legal issues related to its consistency with the main principles of the General Agreement on Tariffs and Trade (GATT). The main focus of the analysis is on the potential violation of the principle of non-discrimination as stipulated in Article I:1 of the GATT concerning Most-Favored-Nation (MFN). This article expressly prohibits discrimination between “like products” originating from different WTO member countries, where any advantage or privilege granted to a product from one country must be granted immediately and unconditionally to the products of other countries. In this context, the benchmarking system implemented by the EUDR is considered to be *de jure* discriminatory because it differentiates regulatory treatment, including the intensity of compliance checks, based on the country of origin of the product. If Indonesia is classified as a “High Risk” country, then Indonesian palm oil products will face an inspection burden of 9%, which is significantly higher than products from countries categorized as “Low Risk” or “No Risk” which are only subject to inspections of 0.1% to 1% (Latham & Watkins LLP, 2024).

This disparity in treatment becomes a substantial legal issue when referring to the WTO Appellate Body's jurisprudence in the US-Tuna II (Mexico) dispute. The ruling determined that a technical measure violates the principle of non-discrimination if it alters the competitive conditions to the disadvantage of imported products compared to products from other countries, and this disadvantage does not arise solely from legitimate regulatory differences (Oeschger & Bürgi Bonanomi, 2023). This legal vulnerability is further exacerbated by a European Parliament amendment introducing a “No Risk” category by the end of 2025. This category could potentially include European Union (EU) member states and developed country trading partners, while excluding tropical developing countries, thereby creating a distortion of competition. Exporters from countries with “No Risk” status are exempt from significant administrative burdens, while Indonesian exporters must bear the full cost of compliance. This distinction is not based on the specific risks of individual shipments, but rather on a general country labeling that could qualify as arbitrary discrimination (Fern, 2024).

Another key issue in the analysis of GATT Article I is the determination of the status of “like products.” Based on Border Tax Adjustments criteria, which encompass physical characteristics, end use, consumer preferences, and tariff classification, palm oil from deforested areas is physically and chemically identical to sustainable palm oil (Van den Bossche & Zdouc, 2013). Traditional GATT legal doctrine states that differences in production methods, or Process and Production Methods (PPMs), that do not affect the physical characteristics of

the product cannot be used as a basis for differential treatment (Holzer, 2023). Therefore, if the products are categorized as similar, differential regulatory treatment based on country of origin constitutes a *prima facie* violation of GATT Article I:1 (Forest Trends, 2024). Although benchmarking criteria appear textually neutral, their application has the potential to be *de facto* discriminatory because it systematically disadvantages tropical countries that are developing their economies compared to developed countries that have already completed their deforestation phase (Setiyanto, 2024). The use of FAO data, the validity of which is often questioned, as well as the disregard for national efforts such as the forest moratorium, indicates an element of arbitrariness in determining the risk status (Jong, 2025).

In addition to the MFN issue, the EUDR also faces challenges related to the principle of National Treatment under Article III:4 of the GATT, which requires treatment not less favourable for imported products than for comparable domestic products. In the European market, palm oil is directly competitive with local vegetable oils, including rapeseed, sunflower, and soybean oils, in various industrial applications (Lecocq, 2024). Jurisprudence in the Japan-Alcoholic Beverages case confirms that directly competing products can be considered like products (Van den Bossche & Zdouc, 2013). However, the EUDR creates an asymmetrical compliance burden. Given that deforestation is currently concentrated in tropical regions while European forests are relatively stable, European vegetable oil producers are potentially placed in a low-risk category with minimal compliance costs. Conversely, Indonesian palm oil producers face high costs in proving their deforestation-free status (Fern, 2024). This regulatory construction, while seemingly neutral, effectively protects EU domestic production from import competition, a violation of Article III:4 (Hudec, 1998). This is reinforced by the proposed “No Risk” category, which, if adopted, would exempt the majority of EU farmers from complex due diligence obligations (Rainforest Foundation Norway, 2024). The legal logic of the Chile-Alcoholic Beverages case can be applied *mutatis mutandis* here, where regulatory structures designed to favor domestic products are categorized as discriminatory (Hudec, 1998).

Furthermore, the EUDR represents a trade regulation based on Non-Product-Related Process and Production Methods (npr-PPMs), which does not concern the physical quality of a product but rather its production method. While GATT panels have historically held a restrictive view of npr-PPMs due to sovereignty concerns, the US-Shrimp ruling in the WTO era has opened up the possibility of their application as long as there is sufficient nexus with the importing country (Forest Trends, 2024). The EU argues that the global impact of climate change creates a valid jurisdictional nexus (World Resources Institute, n.d.). However, Indonesia views this as an illegitimate form of extraterritoriality because it places EU authority as the assessor of compliance with Indonesian national law (Mruk, 2023). Legal experts believe the EUDR goes further than the US-Shrimp precedent because it requires not only environmental standards but also compliance with the local laws of third countries, which is highly problematic from an international legal perspective (Mai, 2024).

The legality of the EUDR will ultimately depend on justification under GATT Article XX on General Exceptions, specifically paragraph (b) concerning the protection of life and paragraph (g) concerning the conservation of natural resources. Tropical rainforests likely meet the criteria of “exhaustible natural resources” under the broad interpretation of WTO

jurisprudence (Forest Trends, 2024). Given the close conservation objective, the EU has a strong argument for meeting the threshold of paragraph (g) (Capuzzi, 2024). However, the main challenge lies in the Chapeau, or opening paragraph of Article XX, which requires that the application of a measure must not constitute arbitrary discrimination or a disguised restriction. As in the US-Shrimp case, the rigidity of the regulation is a substantial weakness. The EUDR mandates a single method of proof, namely geolocation and the EU information system, without providing producer countries with the flexibility to demonstrate compliance through other, equally effective mechanisms such as ISPO certification (Forest Trends, 2024; Indonesia Palm Oil Facts, n.d.).

This unilateral approach, coupled with the lack of adequate international negotiations before the regulation was enacted, despite the existence of an ex post facto Joint Task Force, is a strong indicator of unjustified discrimination (GAPKI, 2025; Jong, 2023; Boston & Tangerang, 2025). Finally, if the benchmarking system and the “No Risk” category are politically implemented to benefit certain trading partners, such as the United States, while Indonesia remains in the high-risk category, this would be conclusive evidence of a double standard in violation of the Chapeau provisions (Palm Oil Monitor, 2025). The combination of high administrative burdens for imports and protection for domestic products could qualify as the abuse of environmental exemptions for trade protectionist purposes or disguised restrictions on international trade (Bal, 2001).

Recognition of National Sustainability Standards in the European Union Deforestation Regulation (EUDR) and its Implications for Smallholders' Market Access

Within the framework of international trade law, the issue of standard equivalence is one of Indonesia's main objections to the European Union Deforestation Regulation (EUDR). The WTO's Technical Barriers to Trade (TBT) Agreement, specifically Article 2.4, encourages member states to use international standards or recognize technical standards from other countries that are comparable in effectiveness. Indonesia has mandated Indonesian Sustainable Palm Oil (ISPO) certification for all palm oil business actors, including smallholders, as an instrument for forest governance compliance (Indonesia Palm Oil Facts, n.d.). However, the EUDR regulatory framework does not accommodate ISPO recognition as an automatic compliance pathway or Green Lane. In its implementation, ISPO certification is positioned only as a secondary information tool and is not considered sufficient evidence of compliance (CMS, 2025). The EU's actions in disregarding the national standards of producing countries raise legal issues regarding the EU's commitment to respecting the regulatory sovereignty of its trading partners and its adherence to the principle of harmonization of standards under WTO law.

Technical barriers become even more apparent when examining the differences in recognized supply chain models. The global palm oil industry generally applies the Mass Balance model, which allows for the mixing of certified and uncertified palm oil in administratively recorded proportions. In contrast, the EUDR requires a full Segregation or Identity Preservation model, in which each unit of product must be traceable to a specific plot without any physical mixing (European Forest Institute, n.d.). The absence of EU regulations providing flexibility or a transition period for the Mass Balance model could potentially qualify as a technical requirement that is more trade-restrictive than necessary. This contradicts the

spirit of GATT Article XX, as environmental protection objectives should be achieved without having to completely change established trade logistics structures (Food Ingredients First, 2024).

Based on WTO jurisprudence, the rejection of ISPO has significant legal implications. Referring to the Appellate Body's ruling in the US-Shrimp case, the enforcement of environmental standards by importing countries does not require exporting countries to adopt identical legal systems, but rather systems with comparable effectiveness. If Indonesia can prove that ISPO is effective in reducing deforestation rates, the European Union's refusal to recognize the standard could be classified as unjustifiable discrimination (Hamid-Walker, 2025). Therefore, the recognition of local standards is not merely a technical matter, but a legal obligation to take into account the different conditions in producing countries to avoid the application of protectionist double standards.

These standardization issues are directly correlated with the exclusionary impacts on smallholders, who account for approximately 41% of Indonesia's total palm oil production (Zero Deforestation Hub, 2025). The implementation of digital polygon geolocation requirements places a disproportionate burden on farmers, who generally have limited formal land legality, access to technology, and organizational capacity (Bachtiar, 2023). By applying compliance standards designed for large corporations to smallholders, the European Union potentially violates the principle of procedural fairness. Although the EU has promised technical support through the Team Europe initiative and offered implementation deferrals for micro-enterprises, these mitigation measures are considered inadequate to address existing structural barriers (CMS, 2025; Biofuels International, 2023). A mere time delay does not address farmers' fundamental inability to meet complex geospatial data requirements (Segal, 2024).

A logical consequence of these regulatory barriers is the risk of trade diversion, which is counterproductive to global environmental goals. The inability of smallholder farmers to penetrate the European Union market will encourage exports to alternative markets with lower environmental standards, such as China, India, or the domestic market. This phenomenon creates a paradox where the European market may be free of deforestation products, but global deforestation continues or merely shifts in location or experiences leakage (Chandna & Sibuea, 2025). In the context of WTO law, this ineffectiveness in achieving global conservation goals could weaken the EU's justification for using the exception argument under Article XX letter g of the GATT, as the policy is proven to lack a sufficiently strong rational link to the goal of comprehensive natural resource conservation.

CONCLUSION

A legal analysis of the European Union Deforestation Regulation (EUDR) indicates a potential conflict with the EU's international obligations under the World Trade Organization (WTO). This provision potentially violates Article I concerning the Most-Favored-Nation Principle and Article III concerning National Treatment in the GATT due to the implementation of a benchmarking system and discriminatory compliance burdens. Although the EUDR has a legitimate basis under the general exception of Article XX (g) of the GATT regarding natural resource conservation, its implementation is suspected of not meeting the requirements of

Chapeau Article XX. This is due to the unilateral nature of the regulation, its rigidity that ignores local conditions and the equivalence of national standards (ISPO), and the unfounded determination of country risk categories. The planned amendment to the "No Risk" category by the end of 2025 has the potential to strengthen indications of disguised restrictions on international trade that weaken the EU's position in multilateral forums.

In response to this policy, Indonesia has the legal standing to pursue litigation through the WTO Dispute Settlement Body if diplomatic channels fail to produce an equivalent agreement. The lawsuit could focus on the discriminatory aspects of the benchmarking system and the rejection of the equivalence principle, citing the precedents of the US-Shrimp and US-Tuna II cases, which recognized flexible standards for developing countries. These legal efforts need to be supported by evidence-based diplomacy to validate national deforestation data and refute the European Union's secondary data. Simultaneously, cooperation with other producing countries is needed to push for the recognition of national standards through the Green Lane mechanism. Rejection of Indonesia's sustainable palm oil standards without objective scientific justification could be classified as a violation of the principle of non-discrimination and position the EUDR as a protectionist instrument that can be revoked through international dispute resolution mechanisms.

REFERENCES

- Bachtiar, PP (2023, July 4). European Union Palming off Deforestation Regulation to Smallholders in Indonesia. The SMERU Research Institute. <https://smeru.or.id/en/article/european-union-palming-deforestation-regulation-smallholders-indonesia>
- Bal, S. (2001). International free trade agreements and human rights: Reinterpreting Article XX of the GATT. *Minnesota Journal of Global Trade*, 10(1), 62–108.
- bilaterals.org. (2025, January 21). Indonesia welcomes WTO ruling on EU curbs on palm oil biofuel. <https://www.bilaterals.org/?indonesia-welcomes-wto-ruling-on>
- Biofuels International. (2023, November 17). Indonesia questions EU on deforestation rules at WTO. *Biofuels International Magazine*.
- Boston, K. D., & Tanger, S. M. (2025). Achieving sustainability while maintaining sovereignty: Do the United States Forest Act and European Union Deforestation Regulation violate the General Agreement on Tariffs and Trade? *Journal of Forest Business Research*, 4(1), 96–105.
- Capuzzi, B. (2024). Is the European Union Deforestation Regulation WTO-proof? (ECIPE Policy Brief No. 18/2024). European Center for International Political Economy.
- Chandna, A., & Sibuea, R. (2025, March 12). Why Southeast Asia should seize the EUDR compliance opportunity. EY.
- CMS. (2025, June 9). European Union Deforestation Regulation. <https://cms.law/en/int/publication/european-union-deforestation-regulation>
- European Commission. (2025, January 10). WTO confirms validity of EU climate-based actions in renewable energy dispute brought by Indonesia. https://policy.trade.ec.europa.eu/news/wto-confirms-validity-eu-climate-based-actions-renewable-energy-dispute-brought-indonesia-2025-01-10_en

- European Forest Institute. (nd). Joint gap assessment of the EUDR information needs and information availability from the Indonesian Sustainable Palm Oil (ISPO) certification (PDF).
- European Parliament. (2024, November 14). EU Deforestation Law: Parliament Wants to Give Companies One More Year to Comply (Press Release). <https://www.europarl.europa.eu/news/en/press-room/20241111IPR25340/eu-deforestation-law-parliament-wants-to-give-companies-one-more-year-to-comply>
- Fern. (2024, December). WTO implications of the proposed “no risk” amendment to the EUDR (PDF).
- Food Ingredients First. (2024, August 12). ISPO Leads Global Palm Oil Certification as EUDR Compliance Challenges Remain.
- Forest Trends. (2024, September 16). Does the EU deforestation regulation comply with WTO requirements?
- Forest Trends. (2024, September 25). EUDR country benchmarking misses the mark: Why governance, legality, and circumvention risks matter.
- GAPKI. (2025, November 3). Palm companies ready for EUDR, but farmers have problems. <https://gapki.id/en/news/2025/11/03/palm-companies-ready-for-eudr-but-farmers-have-problems/>
- Hamid-Walker, F. (2025, April 15). Indonesia's palm oil win against EU: a triumph for the Global South and climate justice? Indonesia at Melbourne.
- Holzer, K. (2023, May 9). Reconciling trade measures with development and sustainability concerns: The case of process and production methods. CCEEL UEF.
- Hudec, R.E. (1998). GATT/WTO constraints on national regulation: Requiem for an “aim and effects” test? *The International Lawyer*, 32(3), 619–649.
- Indonesian Palm Oil Facts. (nd). GAPKI calls for EUDR to recognize ISPO, exempt smallholders. <https://www.indonesiapalmoilfacts.com/gapki-calls-for-eudr-to-recognise-ispo-exclude-smallholders/>
- Jong, H. N. (2023, September 1). Palm oil giants Indonesia, Malaysia start talks with EU over deforestation rule. Mongabay.
- Jong, H. N. (2025, April 17). Indonesia raises concerns over EU deforestation law's impact on smallholders. Mongabay.
- Latham & Watkins LLP. (2024, November 14). European Parliament votes to postpone Deforestation Regulation, proposes additional amendments. <https://www.lw.com/en/insights/european-parliament-votes-to-postpone-deforestation-regulation-2025-proposes-additional-amendments>
- Lawcode. (nd). EUDR benchmarking: How the new EU risk assessment system for companies works. <https://www.lawcode.eu/en/blog/eudr-country-benchmarking/>
- Lecocq, N. (2024, February). EUDR implications for soy and palm oil supply chains (PDF). ISCC Systems.
- Mai, L. (2024, May 30). Palm oil powerhouses: Why the EU's deforestation-free regulation doesn't work in Southeast Asia. Center for Strategic and International Studies (CSIS).
- Mruk, E. (2023, January 17). Green goals, unfair burden: The EU Regulation on deforestation-free products. Leiden Law Blog.

- Oeschger, A., & Bürgi Bonanomi, E. (2023, April 14). PPMs are back: The rise of new sustainability-oriented trade policies based on process and production methods. International Institute for Sustainable Development (IISD).
- Palm Oil Monitor. (2025, August 26). EU-US agreement on EUDR: “Special treatment” for Washington but not Jakarta? <https://palmoilmonitor.org/2025/08/26/eu-us-agreement-on-eudr-special-treatment-for-washington-but-not-jakarta/>
- Proforest. (nd). Risk benchmarking for the EU deforestation regulation: Key principles and recommendations (PDF).
- Rainforest Foundation Norway. (2024, November 21). The EU Commission and the Council must reject all EUDR amendments from the Parliament.
- Segal, M. (2024, December 16). EU Council adopts revised EUDR, marking final step in delay of supply chain deforestation law. ESG Today.
- Setiyanto, A. (2024). Assessing the implications of implementing European Union countries' anti-deforestation regulations on Indonesia's palm oil industry. IOP Conference Series: Earth and Environmental Science, 1308(1).
- Van den Bossche, P., & Zdouc, W. (2013). The law and policy of the World Trade Organization: Text, cases and materials (4th ed.). Cambridge University Press.
- World Resources Institute. (nd). Compliance with the EU deforestation regulations is feasible, ongoing — and must go on. <https://www.wri.org/technical-perspectives/eu-deforestation-regulation-compliance-underway>
- World Trade Organization. (2023, December 4). European Union regulation on supply chains free of deforestation and forest degradation - Communication from Indonesia (WT/GC/W/912).
- Zero Deforestation Hub. (2025, August 5). Indonesia & Malaysia: Traders' EUDR imperative for market access.