



# REPUBLIC OF SAN MARINO

## **We the Captains Regent of the Most Serene Republic of San Marino**

*Having regard to Article 4 of Constitutional Law no. 185/2005 and to Article 6 of Qualified Law no. 186/2005;*

*Hereby promulgate and order the publication of the following Ordinary Law, approved by the Great and General Council during its sitting of 15 July 2025:*

### **Law n. 101 of 25 July 2025**

#### **TRANSPOSITION AND IMPLEMENTATION OF REGULATION (EU) 2023/1115 (EUDR) ON THE MAKING AVAILABLE ON THE MARKET AND THE EXPORT OF CERTAIN COMMODITIES AND PRODUCTS ASSOCIATED WITH DEFORESTATION AND FOREST DEGRADATION**

##### **Art. 1**

*(Purpose, subject matter and referral)*

1. This law shall transpose and implement into San Marino legal system the provisions of Regulation (EU) 2023/1115 and subsequent amendments and integrations (hereinafter referred to as the “EUDR Regulation”), on the placing and making available on the market as well as the export of relevant commodities and relevant products that contain, have been fed with or have been made using such commodities, the production of which is associated with potential deforestation.
2. For matter not regulated by this law, the EUDR Regulation shall apply.

##### **Art. 2**

*(Scope)*

1. This law shall apply to the relevant commodities and relevant products listed in Annex I to the EUDR Regulation and subsequent amendments and integrations, which are placed or made available on the San Marino market or exported from the Republic of San Marino.
2. The provisions contained in the regulatory acts to which this law refers and which mention the Member States of the European Union shall be deemed to refer also to the Republic of San Marino. Where these provisions refer to the “Union market” *et similia*, they shall also be understood as referring to the territory of the Republic of San Marino.

**Art. 3**  
*(Definitions)*

1. For the purposes of this law, the following definitions shall apply:
  - a) 'relevant commodities': cattle, cocoa, coffee, oil palm, rubber, soya and wood;
  - b) 'relevant products': products listed in Annex I to the EUDR Regulation that contain, have been fed with or have been made using relevant commodities;
  - c) 'operator': any natural or legal person who, in the course of a commercial activity, places relevant products on the market or exports them;
  - d) 'placing on the market': the first making available of relevant commodity or relevant product on the Union market;
  - e) 'trader': any person in the supply chain other than the operator who, in the course of a commercial activity, makes relevant products available on the market;
  - f) 'making available on the market': any supply of a relevant product for distribution, consumption or use on the Union market in the course of a commercial activity, whether in return for payment or free of charge;
  - g) 'micro, small and medium-sized enterprises (SMEs)': micro, small and medium-sized undertakings as defined in Article 3 of Directive 2013/34/EU of the European Parliament and of the Council.
2. For anything not expressly provided for, reference shall be made to the definitions in Article 2 of the EUDR Regulation.

**Art. 4**  
*(Prohibitions)*

1. Relevant commodities and relevant products shall not be placed or made available on the market or exported from the Republic of San Marino, unless all the following conditions are fulfilled:
  - a) they are "deforestation-free", as defined in Article 2, point 13 of the EUDR Regulation, meaning that the relevant products contain, have been fed with or have been made using relevant commodities that were produced on land that has not been subject to deforestation after 31 December, 2020; and, in the case of relevant products that contain or have been made using wood, that the wood has been harvested from the forest without inducing forest degradation after 31 December, 2020;
  - b) they have been produced in accordance with the relevant legislation of the country of production, including rules on land use rights, environmental protection, labour rights and the rights of Indigenous Peoples;
  - c) they are covered by a due diligence statement pursuant to Article 7 of this law.

**Art. 5**  
*(Obligations of non-SME operators and traders)*

1. Operators that are not SMEs placing relevant commodities and relevant products on the market or exporting them shall be subject to the obligations referred to in Article 4 of the EUDR Regulation and shall exercise due diligence in accordance with Articles 8-13 of the EUDR Regulation prior to placing relevant products on the market or exporting them.
2. Traders that are not SMEs and make relevant commodities and products available on the market shall exercise due diligence in accordance with Article 8 of the EUDR Regulation and shall be subject to the same obligations as the operators referred to in paragraph 1.
3. The non-SME operators and traders referred to in paragraphs 1 and 2 shall keep and make available to the competent authorities, for at least five years, all information, documents and data

necessary to demonstrate that due diligence was exercised in accordance with Article 9 of the EUDR Regulation and all due documentation related to due diligence, such as all records, measures and procedures pursuant to Article 8 of the EUDR Regulation.

4. Non-SME operators and traders shall offer all necessary assistance to the competent authorities to facilitate the carrying out of the checks under Article 10, including access to premises and the making available of documentation and records, as well as, where appropriate, access to the relevant commodities and products.

#### **Art. 6**

##### *(Obligations of SME operators and traders)*

1. Operators that are SMEs shall be subject to the obligations laid down in Article 4, paragraph 8 of the EUDR Regulation.

2. Traders that are SMEs shall be subject to the obligations laid down in Article 5, paragraphs 2-5 of the EUDR Regulation.

3. SME traders shall offer all necessary assistance to the competent authorities to facilitate the carrying out of the checks referred to in Article 10, including access to the premises and the making available of documentation and records.

#### **Art. 7**

##### *(Due diligence statement)*

1. Operators shall not place relevant products on the market or export them without prior submission of a due diligence statement to the competent authority referred to in Article 9.

2. The statement referred to in paragraph 1 shall be submitted through the information system referred to in Implementing Regulation (EU) 2024/3084 and subsequent amendments and integrations, which shall be an independent module of TRACES platform.

3. The due diligence statement shall certify that the operator has exercised due diligence in accordance with Article 8, that for the relevant products no or only a negligible risk of non-compliance was found and that products comply with Article 4.

4. The information to be contained in the due diligence statement is set out in Annex II to the EUDR Regulation.

5. Where the assessment carried out in accordance with Article 10 of the EUDR Regulation reveals that there is a risk that the relevant products are non-compliant, the operator shall adopt risk mitigation measures and procedures that are adequate to achieve no or only a negligible risk in accordance with Article 11 of the EUDR Regulation.

6. The operator shall, without undue delay, communicate to the competent authority referred to in Article 9 relevant new information which may affect the compliance of relevant commodities or products or the due diligence statement.

#### **Art. 8**

##### *(Due diligence system)*

1. The operator and trader due diligence system shall include the following elements, as specified in Articles 9, 10 and 11 of the EUDR Regulation:

- a) information, including the geolocation of the relevant plots of land of production;
- b) risk assessment;
- c) risk mitigation measures.

2. The due diligence system procedures shall be documented and reviewed once a year. Non-SME operators and traders shall produce an annual report on their due diligence system as referred to in Article 12 of the EUDR Regulation.

3. For relevant commodities and relevant products that have been produced in countries or parts thereof that were classified as low risk in accordance with Article 29 of the EUDR Regulation, operators shall be allowed to exercise simplified due diligence, as provided for in Article 13 of the EUDR Regulation. This simplified procedure shall not be exercised where relevant information and substantiated concerns of non-compliance of the relevant products emerge.

4. The list of countries classified as low, standard or high risk in accordance with Article 29, paragraph 2 of the EUDR Regulation is contained in Regulation (EU) 2025/1093 and subsequent amendments and integrations, to which reference shall be made.

#### **Art. 9**

##### *(Competent authority and one-stop-shop for assistance)*

1. The competent authority responsible for implementing this law and for carrying out checks shall be a dedicated section of the Office for Prevention, Environment and Land Surveillance (hereinafter referred to as 'UPAV').

2. UPAV shall carry out the tasks provided for in Chapters 3 and 4 of the EUDR Regulation, including checks on the operators, traders and consignments of relevant products, as well as the examination of due diligence statements and the application of penalties and corrective actions, without prejudice to the tasks entrusted to the customs authorities under Article 26 of the EUDR Regulation.

3. UPAV shall cooperate with the customs authorities and competent authorities of the Member States of the European Union and third countries.

4. With regard to the relevant products requiring immediate action referred to in Article 17 of the EUDR Regulation, UPAV shall be assisted by police forces.

5. The Environmental and Agricultural Resources Management Office (hereinafter referred to as 'UGRAA') shall act as one-stop-shop providing technical and other assistance as provided for in Article 15 of the EUDR Regulation, with the aim of facilitating operators and traders to comply with this law.

6. UGRAA shall provide technical assistance to operators, taking into account the situation of the microenterprises referred to in Article 3, paragraph 1 of Directive 2013/34/EU and natural persons. It shall also publish and disseminate relevant information to all operators such as relevant guidelines of the European Commission, regulatory updates, standard risk assessment procedures and other relevant information.

#### **Art. 10**

##### *(Checks)*

1. The competent authority shall carry out checks to establish whether operators and traders comply with the obligations laid down in this law.

2. The checks referred to in paragraph 1 shall be carried out in accordance with the provisions laid down in Articles 16 to 19 of the EUDR Regulation.

3. The checks shall be based on a risk-based approach and may include examination of documentation and field audits.

4. The competent authority shall establish an annual plan of checks in accordance with Article 16, paragraph 5 of the EUDR Regulation, which shall contain national risk criteria, modalities and frequency of checks.

5. The competent authority may reclaim from the operators or traders the totality of the costs of their activities with respect to instances of non-compliance.

6. The costs referred to in paragraph 5 may include the costs of carrying out testing, of storage and of activities relating to the relevant products that are found to be non-compliant products and are subject to corrective action prior to their placing on the market or their export.

#### **Art. 11**

##### *(Interim measures and corrective action)*

1. The competent authority may take immediate interim measures, including the seizure of the relevant commodities or relevant products, or the suspension of the placing or making available on the market or the export of the relevant commodities or relevant products, when during the checks referred to in Article 10 potential non-compliance with the EUDR Regulation has been detected on the basis of any of the following:

- a) the examination of evidence or other relevant information, including information exchanged with the authorities of other States or the claims referred to in Article 13;
- b) the checks referred to in Article 10;
- c) the identification of risks by the information system referred to in Article 7, paragraph 2.

2. Where the competent authority establishes that an operator or trader has not complied with the provisions of the EUDR Regulation or that a relevant product placed or made available on the market or exported is non-compliant, it shall without delay require the operator or trader to take appropriate corrective action in accordance with Article 24 of the EUDR Regulation.

#### **Art. 12**

##### *(Penalties)*

1. Unless the act constitutes a more serious offence, infringements of this law and of the EUDR Regulation shall be subject to the following fines, applied by the competent authority and proportionate to the environmental damage, the value of the relevant commodities or relevant products concerned, taking also into account any repeated infringement:

- a) operators or traders who fail to comply, do not comply correctly, not completely or not timely with due diligence obligations before placing a product on the market or exporting it shall be subject to fines ranging from a minimum of EUR 700.00 (seven hundred/00) to a maximum of EUR 70,000.00 (seventy thousand/00);
- b) operators or traders who fail to submit, submit incorrectly, incompletely or late the due diligence statement to the competent authority through the appropriate information system shall be subject to fines ranging from a minimum of EUR 300.00 (three hundred/00) to a maximum of EUR 30,000.00 (thirty thousand/00);
- c) operators or traders who fail to document, review annually or make available the risk assessment or risk mitigation procedures to the authority upon request shall be fined;
- d) operators or traders who infringe an executive order issued by the competent authority shall be subject to fines ranging from a minimum of EUR 300.00 (three hundred/00) to a maximum of EUR 30,000.00 (thirty thousand/00);
- e) operators or traders who fail to comply with monitoring measures or to provide assistance to the staff to facilitate the carrying out of checks shall be subject to fines from a minimum of EUR 400.00 (three hundred/00) to a maximum of EUR 20,000.00 (thirty thousand/00);
- f) operators or traders who do not provide the information requested by the competent authority, or who incorrectly, incompletely or late provide it, shall be subject to fines ranging

from a minimum of EUR 400.00 (four hundred per 00) to a maximum of EUR 20,000.00 (twenty thousand per 00);

- g) operators or traders who fail to keep the due diligence statement or the relevant documentation for at least five years shall be subject to fines ranging from a minimum of EUR 150.00 (three hundred/00) to a maximum of EUR 15,000.00 (thirty thousand/00);
- h) operators or traders who fail to immediately inform the competent authority and traders of new information indicating that a relevant product that they have placed on the market is at risk of not complying shall be subject to a fine ranging from a minimum of EUR 150.00 (one hundred and fifty per 00) to a maximum of EUR 15,000.00 (fifteen thousand per 00).

2. By way of derogation from paragraph 1, where the infringement is committed by a legal person, the maximum amount of the fine shall be at least 4 % of the operator's or trader's total annual turnover of the trader or trader in the financial year preceding the fining decision, without prejudice to the application of the minimum amounts referred to in paragraph 1. Penalties shall be increased, where necessary, to exceed the potential economic benefit gained from the infringement.

3. Without prejudice to paragraphs 1 and 2, in the event of infringements definitively established pursuant to paragraph 1, the competent authority may apply, with due regard to the principle of proportionality, the following ancillary measures:

- a) confiscation of the commodities and products involved in the infringement or, where the product or part thereof is no longer available, confiscation of revenues gained by the operator or trader;
- b) temporary prohibition from placing or making available on the market or exporting relevant products. Such a measure may be ordered for a reasonable period of time in the event of a serious infringement or of repeated infringements, which shall be subject to fines of at least EUR 7,000.00 (seven thousand/00);
- c) temporary exclusion for a maximum period of 12 months from public procurement processes and from access to public funding, including tendering procedures, grants and concessions. This measure shall apply where a fine of at least EUR 7,000.00 (seven thousand/00) has been imposed;
- d) prohibition from exercising the simplified due diligence set out in Article 13 of the EUDR Regulation. Such a measure may be ordered in the event of a serious infringement or of repeated infringements.

4. Penalties shall be imposed by the competent authority in compliance with Law no. 68 of 28 June 1989 and subsequent amendments.

5. The option of voluntary settlement provided for in Article 33, paragraph 1, letter a) of Law No 68/1989 and subsequent amendments shall be allowed by paying half of the penalty imposed.

### **Art. 13**

#### *(Claims of infringement)*

1. Natural or legal persons may submit claims of alleged infringements of this law to the competent authority in accordance with the provisions in force on the protection of persons who report breaches.

2. Article 31 of the EUDR Regulation shall apply to the claims referred to in paragraph 1.

3. Access to administrative documents carried out pursuant to Article 25 of Law no. 160 of 5 October 2011 and subsequent amendments shall be restricted to protect the identity of persons submitting claims under this Article.

**Art. 14**

*(Specific provisions on import and export controls)*

1. Pursuant to Article 9, paragraphs 2 and 3, imports and exports controls to and from third countries shall be carried out by the UPAV and the competent customs authorities in accordance with Articles 26 and 27 of the EUDR Regulation.
2. Customs authorities shall be those listed in Annex II to 'Omnibus' Decision No 1/2010 of the EU-San Marino Cooperation Committee.

**Art. 15**

*(Final provisions)*

1. This law shall enter into force on the fifteenth day following that of its legal publication.
2. The provisions of this law shall apply from 30 December 2025.
3. With the exception of the products listed in the Annex to Regulation (EU) No. 995/2010, for operators who, on 31 December 2020, were established as micro or small enterprises, respectively, pursuant to Article 3, paragraph 1 or 2 of Directive 2013/34/EU, this law shall apply as from 30 June 2026.
4. The provisions of this law may be amended or supplemented by delegated decree, in order to adapt them to any updates of the relevant European legislation.

*Done at Our Residence, on 25 July 2025/1724 since the Foundation of the Republic.*

THE CAPTAINS REGENT  
*Denise Bronzetti – Italo Righi*

For the MINISTER OF  
INTERNAL AFFAIRS  
MINISTER  
*Rossano Fabbri*

