

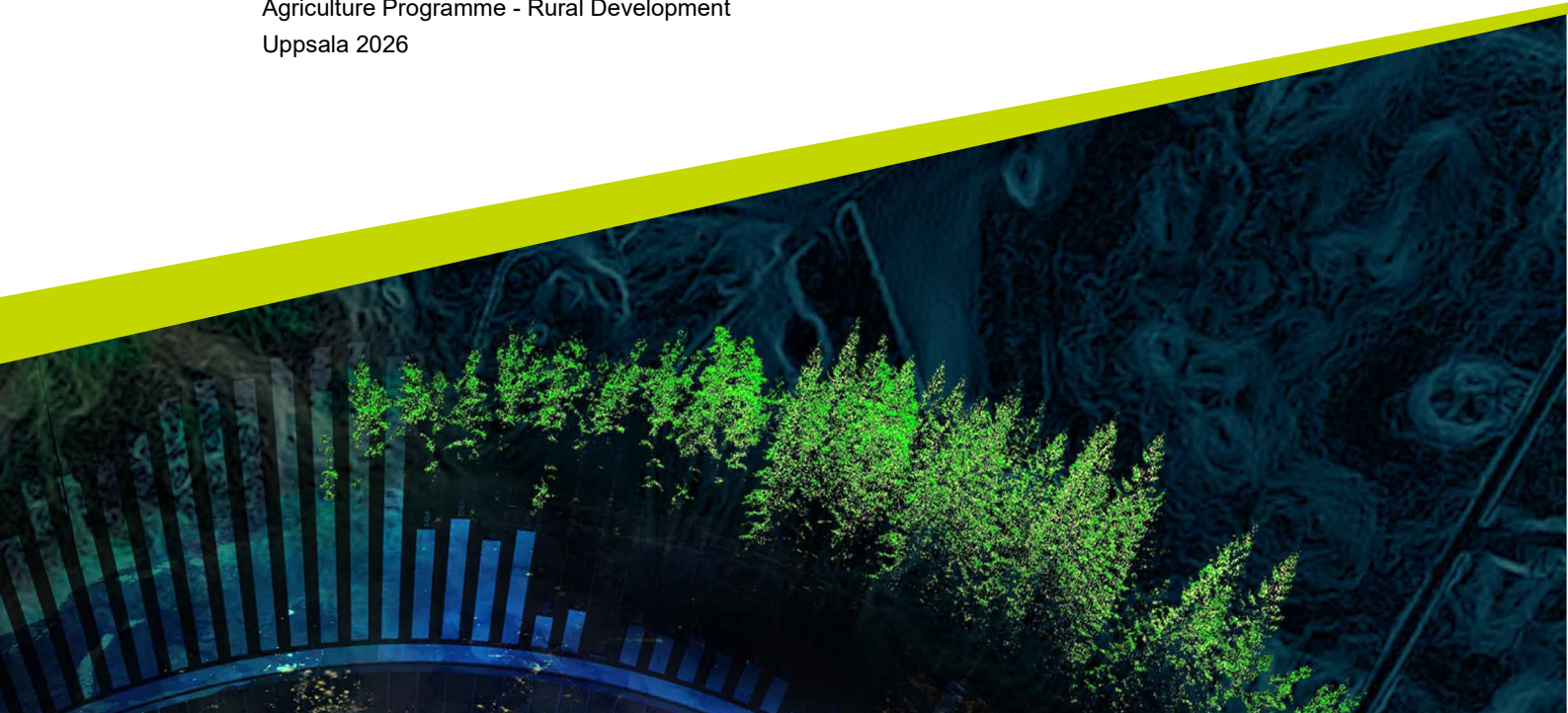


Not out of the woods yet

Perceptions of the EU Deforestation Regulation
in the Swedish tropical timber trade

Albert Älfvåg

Degree project/Independent project • 30 credits
Swedish University of Agricultural Sciences, SLU
Faculty of Natural Resources and Agricultural Sciences
Agriculture Programme - Rural Development
Uppsala 2026



Not out of the woods yet. Perceptions of the EU Deforestation Regulation in the Swedish tropical timber trade.

Inte helt i hamn ännu. Uppfattningar om EUs avskogningsförfordning bland svenska handlare av tropiskt timmer.

Albert Älfvåg

Supervisor: Patrik Cras, SLU, Department of urban and rural development
Examiner: Dil Khatri, SLU, Department of urban and rural development

Credits: 30 credits
Level: Second cycle, A2E
Course title: Independent project in Rural Development, A2E - Agriculture
Course code: EX1025
Programme/education: Agriculture Programme - Rural Development
Course coordinating dept: Department of Urban and Rural Development
Place of publication: Uppsala
Year of publication: 2026
Online publication: <https://stud.epsilon.slu.se>

Keywords: EUDR, deforestation, EU, natural resource governance, audit culture

Swedish University of Agricultural Sciences
Faculty of Natural Resources and Agricultural Sciences
Department of Urban and Rural Development
Division of Rural Development

Acknowledgements

The work with this thesis has been an exciting journey over the past six months or so. It has had its ups and downs but has mostly consisted of a slow and steady chugging along. I would like to direct a warm thank you to Patrik Cras who has been my supervisor through this journey and who has provided me with advice and feedback that has been immensely useful.

I would also like to direct a warm and affectionate thank you to Kajsa who is the best of friends and who is always there to support me and act as a sounding board for when things get difficult.

Furthermore, I want to thank all my wonderful friends who have joined me in various constellations in master's corner throughout the semester; Ida, Malva, Evelina, Maja, Malin and Emmy just to name a few.

Finally, I want to thank the interviewees that took part in this thesis, it is thanks to you that I could go through with this project.

Abstract

Deforestation is a global issue that has environmental and social consequences both on a global and local scale. To halt European contributions to global deforestation the EU has adopted the EU deforestation regulation (EUDR). The regulation was officially adopted in 2023 but has yet to be implemented at the time of writing. It is currently set to be implemented at the end of 2026.

The aim of this qualitative interview study is to explore the perceptions of the European Union Deforestation Regulation (EUDR) among Swedish actors trading in tropical timbers, and how it may impact them. In total six semi structured interviews were conducted via video calls and phone calls; Two with timber importers, three with timber traders and one with a representative from The Swedish Forest Agency.

The results indicate that the interview respondents primarily consider the EUDR to be an administrative regulation that increases the administrative burden for the companies affected by the regulation. Despite this additional administrative burden the respondents are cautiously optimistic about potential sustainability benefits that the regulation can lead to, such as providing a positive influence for other sustainability efforts and legislation in the global community. By using the concepts of 'audit culture' and 'sustainability' as analytical lenses, this thesis shows that the EUDR provides a way for the EU to expand its sphere of influence into a global arena of natural resource governance which has consequences for relationships and distribution of power across all scales, from between trading companies all the way up to relation between nations, which risks disadvantaging groups that are already marginalized.

Keywords: EUDR, deforestation, EU, natural resource governance, audit culture.

Table of contents

Acknowledgements	3
List of tables	7
Abbreviations	8
1. Introduction	9
1.2 Purpose and research questions	10
1.3 Disposition.....	11
2. Background	12
2.1 Deforestation.....	12
2.2 Regulation to reduce deforestation	13
2.3 Voluntary forestry certifications.....	15
3. Method	16
3.1 Research design	16
3.2 Data collection.....	17
3.2.1 Primary data.....	17
3.2.2 Supplementary data.....	17
3.3 Data analysis procedure	18
3.4 Reflexivity and ethical considerations	19
3.5 Delimitations.....	19
4. Theoretical framework	21
4.1 Audit culture	21
4.2 Sustainability	22
5. Previous research	24
6. Results	27
6.1 Timber importers perceptions of the EUDR.....	27
6.1.1 Awareness of the regulation and implications	28
6.1.2 An administrative burden	30
6.1.3 Perspectives on sustainability: Economy	30
6.1.4 Perspectives on sustainability: Morality.....	31
6.1.5 Perceptions of the EUDR.....	32
6.1.6 Summary.....	33
6.2 Timber traders' perceptions of the EUDR.....	33
6.2.1 Awareness of the regulation	34
6.2.2 Perceptions of the EUDR.....	34
6.2.3 Perspectives on sustainability: certifications	35
6.2.4 Perspectives on sustainability: Durability	37
6.2.5 Summary.....	37

6.3	The Swedish Forest Agency's perceptions of the EUDR	38
6.3.1	Responsibilities towards the EUDR.....	38
6.3.2	Changes in the EUDR	40
6.3.3	Summary.....	41
7.	Analysis and discussion	42
7.1	A (changeable) administrative regulation	42
7.2	Impacted relationships	45
7.3	Perspectives on sustainability.....	49
8.	Conclusions.....	53
	References	55
	Popular science summary.....	59

List of tables

Table 1. Due diligence statement requirements. Regulation (EU) 2023/1115 of the European Parliament and of the Council	14
Table 2. Thematic coding framework (Robson & McCartan 2016, box 8:4).....	18
Table 3. The three pillars of sustainability (Surampalli et al. 2020).	23

Abbreviations

Abbreviation	Description
EUDR	European Union Deforestation Regulation
FSC	Forest Stewardship Council
PEFC	Programme for the Endorsement of Forest Certification

1. Introduction

Deforestation is a global issue that is increasingly recognized as one of the most pressing environmental challenges of our time. It is estimated that more than 178 million ha of forest cover has been lost globally between 1990 and 2020 (Feurer et al. 2025). Tropical rain forests are the types of forests most heavily impacted by deforestation, with 88% of global deforestation between 1990 and 2025 taking place in tropical areas (FAO 2025).

The primary causes of deforestation globally are conversion from forest to agricultural land, timber extraction and infrastructure development (Feurer et al. 2025). These causes are, however, intertwined. The establishment of logging roads in tropical forests often creates the necessary preconditions for agricultural expansion (Potapov et al. 2017). This means that the timber trade and agricultural expansion in tropical areas are closely linked.

Tropical deforestation has several negative consequences ranging from local to global in their reach. These include negatively impacting the water cycle, decreasing agricultural yields, changing rain patterns and the availability of water for human consumption (Brandon 2014), contributing to greenhouse gas emissions while simultaneously removing an important carbon sink (Philips & Lewis 2014), increasing susceptibility to fire (Wimberly et al. 2024) and negatively impacting biodiversity (Brandon 2014, Wilcove et al. 2013). These consequences of deforestation negatively affect peoples' ability to sustain themselves and their livelihoods as agricultural productivity falls due to climactic effects, water availability issues and pollinator species decreases.

These negative consequences of deforestation combined show that deforestation is a problem that urgently needs to be addressed by the global community to protect and preserve biodiversity, ecosystem services and the ability of people relying on forests to continue to support their livelihoods over time.

There are several voluntary timber certifications that aim at reducing deforestation from logging, such as FSC (Forest Stewardship Council) and PEFC (Programme for the Endorsement of Forest Certification) but in many cases the results have been less successful than hoped for (Conniff 2018; Matias et al. 2024).

To up the ante and halt European contributions to global deforestation the European parliament officially adopted the European Union Deforestation Regulation (EUDR) in 2023 (European Commission n.d.). The regulation, however, has yet to be implemented due to several changes and delays, and as it stands at the time of writing the EUDR is set to be implemented at the end of 2026.

Once implemented, the regulation bans the trade of certain commodities on the European market if their production can be linked to deforestation or forest degradation that has taken place after the cutoff date set to 31st of December 2020 (European Commission n.d.). The EUDR includes seven commodity categories and certain derived products. These seven categories are wood, soy, palm oil, cattle, cocoa, coffee and rubber (ibid).

The EUDR is likely to impact the entire supply chains of the relevant commodities. This aim of this study is to enhance the understanding of how actors involved in relevant supply chains are likely to be affected by the implementation of the EUDR. The focus is on exploring how downstream operators (importers and traders) in the tropical timber supply chain in Sweden perceive the future implementation of the EUDR. In the following section the purpose of this study and its research questions will be presented in more detail.

1.2 Purpose and research questions

The EUDR has the potential to have far reaching consequences for the entire supply chains of the seven commodities that are included in the regulation. It is important to understand how the actors involved will be affected by the EUDR, including downstream operators and traders, to assess the effectiveness of the regulation once implemented, as well as potential knock-on effects.

The aim of this study is to explore how Swedish companies trading in tropical timbers perceive the future implementation of the European Union Deforestation Regulation (EUDR) and its expected effects in terms of its goal as well as practical effects for the traders themselves.

Through qualitative interviews with actors situated on different levels within the tropical timber supply chain, this thesis can provide an example of how a supply chain affected by the EUDR may be impacted by the regulation and how actors further down the supply chain perceive this type of environmental policy.

To achieve the aim of this thesis I have used the following research question:

- How will the EUDR affect downstream operators in the tropical timber supply chain?

Since the EUDR has yet to be implemented the definitive answer to this question lies in the future. Therefore, to explore and discuss this question *ex-ante*, the following guiding questions will be used:

- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of implementing additional administration and auditing?

- How do actors in the tropical timber trade perceive the upcoming EUDR will affect their relationships with suppliers and customers?
- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of sustainability?
- How is the EUDR perceived to impact the tropical timber supply chain by Swedish timber traders?

1.3 Disposition

Following this introduction, purpose statement and research questions the background is presented, which contain necessary information that serves to contextualize this thesis.

Chapter three presents the methodological choices that were made, including data collection procedures and the analytical framework used. Chapter four presents the theoretical framework used in the analysis chapter of this thesis. In chapter five a selection of the currently existing knowledge pertaining to the EUDR is presented. This is followed by chapter six which presents the results of the empirical data collection, which are then analysed and discussed in chapter seven. Finally, chapter eight presents the conclusions drawn from this research.

2. Background

2.1 Deforestation

Tropical deforestation is one of the most pressing environmental challenges of our time. Deforestation in tropical regions has several negative consequences both locally and globally. From the global perspective, forests are important carbon sinks which make them an important factor in the fight against anthropogenic climate change. Tropical forests hold 25 % of terrestrial carbon while only occupying 5% of the earth's surface (Brandon 2014). The carbon storage capacity of tropical forests and their capacity to mitigate the effects of greenhouse gas emissions means that forests that remain standing act as buffers for anthropogenic greenhouse gas emissions, especially considering that even old forests continue to sequester carbon (Seymore et al. 2022).

Deforestation thus has a double effect. Firstly, it releases large amounts of carbon that is stored in the forest biomass itself which makes deforestation a source of additional greenhouse gas emissions rather than a sequester of them. Secondly, much of the deforested land in tropical regions end up being used for agriculture which in itself is a large generator of greenhouse gas emissions globally (ibid). The importance of this double effect of deforestation can hardly be understated. Deforestation is reported as being the second largest source of anthropogenic greenhouse gas emissions (Pendrill et al. 2019).

In a more local perspective, tropical deforestation causes several detrimental knock-on effects which negatively impact the regulating ecosystem services that tropical rainforests provide. This is of utmost importance since millions of people through all tropical regions of the world depend on tropical forests for their livelihoods (Muradian et al. 2025). One of the most important ecosystem services the tropical rainforests provide are their effects on the water cycle which serves several important functions. The water emitted through the transpiration of forest vegetation eventually comes back as rain (Brandon 2014) The rain that is generated is spread over a large area and this makes the tropical rainforest important not only for the areas where the forests are located but for other areas as well. This water dispersion provides water for agriculture as well as feeding the streams and rivers that people rely on for food (Brandon 2014). Secondly, forests retain water for longer compared to deforested land, making it available for longer during the dry season (ibid). Thirdly, the forests clean water both through physical effects, such as ground infiltration, but also through biological effects such as microbes removing pathogens (ibid).

Deforestation removes these important ecosystem services, which causes dry seasons to last longer, with less water of lower quality available for agriculture and human consumption. These in turn lead to lower agricultural yields.

Agricultural yields are additionally affected in several other ways by deforestation. 90% of all flowering plant species rely on pollinators to reproduce, including agricultural plants. Pollinators are increasingly under threat globally, and the primary causes of their decline are habitat destruction and urbanization (Schleimer & Franz 2025). Deforestation also increases soil erosion which results in the loss of topsoil and increases the risk of flooding and landslides (WWF n.d.).

As previously mentioned, deforestation causes dry seasons to last longer. This results in even remaining forests becoming dryer and more susceptible to wildfires. This is one of the most catastrophic developments in relation to deforestation in the tropics. In the past, forest fires were rare in the tropical rainforests of the world. Today they are a major cause of forest destruction. In 2024 forest fires caused more deforestation than agricultural expansion for the first time ever recorded (Poynting & Stallard 2025).

This means that anthropogenic deforestation is creating preconditions for increased deforestation caused by natural phenomena, creating a negative loop of increasing forest loss and climate change.

2.2 Regulation to reduce deforestation

To reduce deforestation globally and avoid the negative consequences previously described the European Commission adopted the EUDR (European Union Deforestation Regulation) on the 29th of June 2023 (Regulation (EU) 2023/1115 of the European Parliament and of the Council). The aim of the EUDR is to stop the European Union's contribution to global deforestation and to reduce greenhouse gas emissions and biodiversity loss. This is to be achieved by banning trade on the European market of certain products, if their production has caused deforestation (European Commission n.d.).

The EUDR covers seven commodity categories. These categories are wood, cattle, soy, palm oil, rubber, cocoa and coffee and certain derivative products such as car tires and chocolate. Companies trading in these products must prove that their production has not caused deforestation or forest degradation after a cutoff-date, which is set to the 31 December 2020 (European commission n.d.).

In the regulation, deforestation' is defined as:

- The conversion of forest to agricultural use, whether human-induced or not (EU commission 2025).

Furthermore, The EUDR also defines 'deforestation-free' with the following definition:

- 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;

As mentioned in the definition above products made from wood can't have induced forest degradation after the cutoff date. The EUDR defines 'forest degradation' as "Structural changes to forest cover, taking the form of the conversion of:

- primary forests or naturally regenerating forests into plantation forests or into other wooded land; or
- primary forests into planted forests;"

Each member country of the European Union is obliged to appoint a competent authority to oversee the implementation of, and adherence to, the regulation in their respective countries. The appointed competent authority in Sweden is The Swedish Forest Agency (Skogsstyrelsen) (The Swedish Forest Agency 2025).

To be compliant with the EUDR, companies placing relevant products on the European market must report what is known as a due diligence statement to the appointed competent authority of the country where the company operates.

The due diligence statement consists of three parts which are presented in Table 1.

Table 1. Due diligence statement requirements. Regulation (EU) 2023/1115 of the European Parliament and of the Council

Requirement 1	The name and address of the operator placing the relevant commodity on the market and their EORI (Economic Operator Registration Identification)-number.
Requirement 2	The HS-tariff code, a free text description of the product(s), trade name and scientific name of the commodity that is traded. For commodities entering or leaving the EU market the net weight should be expressed in kilograms.
Requirement 3	The country of origin and the geolocation of the plots of land where the relevant commodity was produced. If the product is manufactured using elements of different origins the geolocation for all plots of land is to be submitted.

2.3 Voluntary forestry certifications

As will become apparent in the results chapter of this thesis voluntary forestry certifications were important aspects of the discussions during the interviews. The certifications that were discussed was primarily FSC and PEFC. These two will be briefly described in this section.

FSC stands for 'Forest Stewardship Council' and is an international non-profit forest certification organisation that is headquartered in Bonn, Germany (FSC n.d.a). FSC is the world's leading forest certification system, and their goal is to promote forestry practices and management that balance economic, social and ecological values (FSC n.d.b). The FSC uses third-party certification bodies that do everything from initial evaluation to issuing certificates and conducting annual audits to control compliance to the FSC standards (FSC 2024).

PEFC stands for 'Programme for the Endorsement of Forest Certification' and is an international non-profit NGO that promotes forestry certification using third party certification to promote responsible management of forests (PEFC n.d.).

The FSC and PEFC are thus similar to one another in that they use third party auditing to evaluate adherence to their requirements. They are also similar to the EUDR in that they promote sustainable forestry practices, and the FSC is currently working to align their certification requirements with the EUDR (FSC 2023). The important difference is that the FSC and the PEFC are voluntary certifications while the EUDR is a legal requirement.

3. Method

The following chapter will describe the methodological choices that were made for this thesis, and why those choices are important. It describes the processes used for data collection and analysis.

3.1 Research design

The aim of this study is to investigate how Swedish companies trading in tropical timbers perceive the future implementation of the EUDR and what effects it is expected to have for the sector. Based on the aim of the study, a qualitative research design was chosen. Qualitative studies are characterized by the importance they place on the meanings and experiences of the subjects of the study (Robson & McCartan 2016). Objectivity is thus neither valued nor the aim of qualitative designs.

Another characteristic of qualitative research is the flexibility in the research and its use of inductive logic (ibid). This means that the researcher can change aspects of the research design as new points of interest emerge, and that the theoretical concepts and ideas were chosen based on what the collected data showed.

The study was designed using elements of the concept called ‘studying through’, coined by anthropologist Sue Reinhold (Wright & Reinhold 2011). Studying through is an approach to research that entails certain characteristics. Firstly, it involves a wide conception of the field being studied where the subject matter is explored vertically and horizontally to trace connections between different ‘levels’. Secondly, it also entails the recognition that events have several potential effects that are unpredictable in nature. Thirdly, it involves a reflexive element meaning that the events or processes studied are considered in a wider context of contingencies and events leading up to the subject at hand (Wright & Reinhold 2011).

What the three parts of ‘studying through’ means for this study is that the interview subjects were selected from a range of Swedish actors affected by the implementation of the EUDR. This range consists of importers and trading companies in the tropical timber supply chain as well as the designated competent authority for EUDR, ‘The Swedish Forest Agency’. In total six interviews were conducted. Two with timber importers, three with timber traders and one with the Swedish Forest Agency.

To be able to answer the research questions the primary empirical data was collected through qualitative interviews, with the EUDR legal documents comprising supplementary data. The data collection procedures are described in the following section.

3.2 Data collection

3.2.1 Primary data

The study was designed as a qualitative interview study utilizing semi-structured interviews for the primary data collection. Since this study aims to investigate the perceptions of the EUDR implementation among Swedish companies trading in tropical timber, it was considered important that the interview subjects had the ability to freely express their views and opinions.

At the same time, it was also important for me as a researcher to have a certain level of control over the direction of the interviews and what themes were considered important to cover. For these reasons, semi-structured interviews were chosen as a method. Semi-structured interviews are based on an interview guide in which the researcher has several questions or themes outlined. The interview subjects are asked about these themes but are allowed to freely steer the conversation in directions they feel are important (Bryman 2012).

The six interviews were conducted using zoom video calls, teams video calls and regular phone calls. These interview mediums were chosen because the relevant companies and actors were geographically spread throughout Sweden, which would make travel unnecessarily expensive and impractical. Furthermore, the zoom call interface has the built-in capacity to record meetings, making it a convenient tool for the purpose of conducting interviews. The choice to record the interviews rather than taking notes was made based on two factors. Recording interviews allows the researcher to transcribe the interviews making analysis easier and more accurate while simultaneously allowing the researcher to be fully present in the interview rather than focusing on taking notes (Robson & McCartan 2016).

3.2.2 Supplementary data

This thesis is focused on how the EUDR may impact actors trading in tropical timbers on the Swedish market. To contextualize and make sense of the interview data it has therefore been important for me to have insight into the EUDR itself. This makes the EUDR policy documents (Regulation (EU) 2023/1115 of the European Parliament and of the Council) an important source of supplementary data that plays a supporting role in the analysis of this thesis. To answer the research questions and to ask relevant questions during the interviews, it was important to have a clear understanding of the EUDR requirements and demands placed on actors along different points in the tropical timber supply chain.

3.3 Data analysis procedure

The first step in analysing the data in this thesis was to transcribe the interview recordings. This transcription was done using the Ai-tool called Vibe. This provided a rough transcript that was then read through while listening to the recordings to correct flaws in the ai transcript and to familiarize myself with the data.

The data analysis in this thesis was conducted using what is commonly called thematic coding. Thematic coding is a multi-step process where empirical material is gone through and categorized based on what points of interest in relation to the research question(s) emerge (Robson & McCartan 2016).

These points of interest are known as codes. As is commonly the case in qualitative research, the coding process itself was an inductive process. Inductive means that the codes used in the analysis were determined by reading and understanding the collected data (Creswell & Creswell 2018). Once the coding was completed the resulting codes were grouped into categories known as themes. The themes that emerged were then used as headings in the analysis section of this thesis.

The process for the thematic analysis in this thesis was based on Robson & McCartan (2016, box 18:4) and can be seen in Table 2.

Table 2. *Thematic coding framework (Robson & McCartan 2016, box 8:4).*

1. <i>Familiarizing yourself with your data.</i> Transcribing data (if necessary), reading and re-reading the data, noting down initial ideas.
2. <i>Generating initial codes.</i> May be done by first devising a framework or template or inductively by interaction with the data. Extracts from the data are given codes in a systematic fashion across the entire data set, with similar extracts being given the same code.
3. <i>Identifying themes.</i> Collecting codes into potential themes, gathering all data relevant to each potential theme. Checking if the themes work in relation to the coded extracts and the entire data set. Revising the initial codes and/or themes if necessary.
4. <i>Constructing thematic networks.</i> Developing a thematic ‘map’ of the analysis.
5. <i>Integration and interpretation.</i> Making comparisons between different aspects of the data using display techniques such as tables and networks. Exploring, describing, summarizing, and interpreting the patterns. Demonstrating the quality of the analysis.

3.4 Reflexivity and ethical considerations

When carrying out a qualitative research project it is important for the researcher to be aware of their own position in relation to the topic of research (Creswell & Creswell 2018). It is therefore important for me to reflect on my past experiences and how they may shape my understanding and interpretation of empirical material.

I am myself a woodworker and have worked with tropical timber as well as domestic timber in the past. The implications of this is arguably twofold; Firstly, I have myself bought timbers of differing origins and I know that as a customer you generally have very little insight into where the timber comes from, to the point that it may not even be apparent from what country the piece of timber in your hand originates. Secondly, I have quite a good understanding of the specific vocabulary used in this sector. I believe this has benefited my ability to conduct interviews with people in the business.

My background as a woodworker also influenced my choice to focus on wood in this thesis rather than one of the other six product categories included in the EUDR.

The respondents that have taken part in this thesis have been anonymized and have been designated a letter and a number to make clear what category they are in. For example, the first respondent from the timber importing companies have been designated “respondent I1”. While not all participants expressly asked to be anonymized, there were some that did, and to keep the internal consistency of how the data is handled in this thesis the choice was made to anonymize all participants.

The interviews were conducted in Swedish and quotes used in this thesis have all been translated by me. They have been carefully considered to accurately convey the content and tone of the respondents to not misrepresent any statements made.

A short note on the use of Ai. Except for the previously mentioned transcription tool called Vibe, Ai has not been used at all in the work with this thesis.

3.5 Delimitations

To limit the scope of this thesis into a suitable scale for a project of this size, the choice was made to focus on Swedish companies trading in tropical timbers. This was seen as a suitable section of the European side of the tropical timber supply chain both due to geographical proximity and because the focus of this study is the later stages of the supply chain rather than primary producers in countries outside the EU. As will become apparent in the chapter on previous research about the EUDR the currently existing knowledge is largely focused on the

EUDR impact on producer countries in agricultural sectors. This indicates a research gap regarding later stages on supply chains which this thesis can contribute to filling. The focus on Swedish companies means that it has not been possible to receive first hand perspectives from primary producers of tropical timber from outside the EU. That has, however, never been the intention of this study.

It is also important to note that the EUDR regulation has yet to be implemented at the time of writing and is still subject to updates and changes. This means that this thesis becomes an *ex-ante* exploration of the regulation and its perceived effects, that is based on the current version of the regulation. The European commission is due to submit a simplification review by the 30th of April 2026 (Swedish forest industries 2025). However, as the data collection and analysis were carried out before that date, the basis for the empirical material is the version of the EUDR available before the simplification review.

Six interviews in total were carried out in the data collection for this thesis, and it should be noted that with such limited data it isn't possible to make any sweeping generalisations about what the tropical timber sector as a whole thinks about the EUDR. It should be noted, however that the tropical timber sector in Sweden is small with few actors, which to some degree enhances the generalizability of the empirical data in the Swedish context specifically.

4. Theoretical framework

In the following section I will present the theoretical concepts used in the analysis of this thesis. The concepts used; 'Audit culture' and 'sustainability,' were chosen in an inductive process based on the thematic coding of the interview material. This type of inductive logic where theories and concepts emerge based on the empirical data is common in qualitative research (Robson & McCartan 2016).

Below, the concepts of 'audit culture' and 'Sustainability' are presented.

4.1 Audit culture

'Audit culture' is an anthropological concept developed by anthropologists Cris Shore and Susan Wright. Their seminal book on audit culture, based on 35 years of research and analysis, is called "Audit culture: How indicators and rankings are reshaping the world" was published in 2024 (Shore & Wright 2024).

Shore & Wright (2024) define audit culture as:

"...contexts where auditing has become a central organizing principle of society, and where work and life are increasingly structured through the techniques, rationalities and language of accountancy."

The increasing use of numbers, measurability and performance indicators as ways of governing companies, organizations and people are thus central to the concept of audit culture (Shore & Wright 2024). Audit culture has the effects of rendering reality thinkable in a way that makes it subject to change through political intervention. This measurable and rational way of seeing reality renders political action doable. It is, however, also argued to mask the ideological content of policy and thereby remove the interventions from the realm of contestable politics (ibid).

The concept of audit culture is tightly bound to the emergence of new public management (NPM) and its associated outsourcing of public services to the private sector. To make sure that the private enterprises carrying out public services (whatever they may be) were and are doing their jobs, select performance indicators are used as a means of quality assurance (Shore & Wright 2024). This means of control often results in breaking up work into the tasks and checklists that are part and parcel of audit culture.

According to Shore & Wright (2024) audit culture can be considered a condition of society rather than a type of society, that contains both internal and external perspectives. The internal perspective of audit culture refers to the experiential dimension lived by those who are being audited or evaluated. In other words, the lived reality of the 'auditees'.

The external perspective refers to how the concept of audit culture can be used as an analytical lens in identifying and making sense of the processes that "...are reshaping everyday social behaviour, cultural practices and power relations" (Shore & Wright 2024).

In the context of this thesis both the internal and external perspectives are useful as tools in analysing the data. The internal perspective is relevant for investigating how the respondents in this study perceive the EUDR and its implications. The external perspective on the other hand is useful for analysing the contents of the EUDR itself in relation to the perceptions of the respondents and making sense of the legislative and cultural context in which it was conceived.

While audit culture is primarily focused on audits, rankings and numerical indicators that are carried out in economic and performance ranking contexts, the way it is used in this thesis is in an environmental context where the concepts and ideas in the book are used as analytical tools to interpret the empirical material.

The use of audit culture as an analytical lens in this thesis helps place the EUDR and the interview respondents' perceptions of it into a wider context of administrative modes of governance and their effects.

4.2 Sustainability

Sustainability emerged as an important topic of discussion throughout the interviews conducted in this thesis. While audit culture is used as an analytical tool, the concept of sustainability provides a contextualizing framework to understand the respondents' perspectives on the EUDR.

The concept of sustainability has become ubiquitous and one that is used in many contexts. Despite the commonality of its use there are many different interpretations of what it actually means and what it entails (Purvis et al. 2019).

One of the most common conceptualizations of sustainability comes from the 1987 report 'Our common future', colloquially known as the Brundtland report. In the report sustainability is defined as activities that "meets the needs of the present without compromising the ability of future generations to meet their own needs" (Portney 2015).

The same report also introduced 'the three E's' of sustainability. The three E's stand for Environment, Economy and Equity. They are considered the three pillars of sustainability, and the idea is that they are co-equal and interdependent in terms of what needs to be taken into consideration to achieve sustainability in a given activity (ibid). The three pillars are presented in Table 3.

Table 3. The three pillars of sustainability (Surampalli et al. 2020).

Ecological pillar.	The basis for the ecological (or environmental) pillar of sustainability is in ecosystems being able to uphold normal function under changed environmental conditions.
Economic pillar.	The basis for the economic pillar of sustainability is the ability of societies to support economic growth without negatively impacting the two other pillars.
Equity pillar.	The equity pillar, also referred to as ‘social sustainability’, is concerned with the wellbeing of humans in terms of, for example, safety, health, democracy, and wellbeing.

To achieve sustainability can be considered a balancing act between the three pillars since, for example, the economic growth aspect is predicated on the use of natural resources, which has implications for the ecological pillar (Surampalli et al. 2020).

In this thesis the concept of sustainability is useful for identifying different perspectives among the respondents regarding how they perceive sustainability. It should be pointed out, however, that the equity pillar will not be explored in significant detail in this thesis.

5. Previous research

Since the EUDR is yet to be implemented, there is limited research into it and its potential effects throughout the seven affected product categories. As the EUDR implementation draws closer the number of published research articles is increasing.

Most of the available research directly related to the EUDR and its expected impacts focuses on primary producers of relevant commodities in production countries. Furthermore, the focus is mainly on the agricultural products included in the EUDR which indicates a research gap to further explore the timber sector.

Mohd Zan et al. (2025) conducted a pilot study of the Malaysian sustainable natural rubber (MSNR) framework which is an initiative from the Malaysian Rubber Board (MRB) which is an initiative towards EUDR compliance. The pilot study indicates that while most of the investigated rubber producers are MSNR/EUDR compliant there are still challenges that remain. One such challenge is that while many of the rubber producing countries have their own sustainability certifications and regulations, these are not recognized by the EU due to regulatory differences (Mohd Zan et al. 2025). To solve this, the paper calls for increased cooperation to streamline the sustainability requirements as well as data handling regulatory discrepancies between the EU and other actors (ibid).

Staying with the theme of data management, Noordwijk et al. (2025) explores how discrepancies in forest cover map data impact the distinction between forest and agroforestry systems. They show that data error leads to either entry of non-compliant goods on the European market, or collateral damage where compliant producers get flagged as non-compliant and thereby locking them from access to the EU market. In their case study in Indonesia, Noordwijk et al. (2025) concludes that the risk of permanent tree crop plantations runs a 35% risk of being labelled as derived from forests (and thus non-compliant under the EUDR), with the number being 50% for rubber plantations.

The tendency of forest data sets to overestimate forest cover is further corroborated by Freitas Beyer et al. (2025) that tested 21 forest cover data sets for their suitability as EUDR compliance proofing. They found that eight of the data sets largely filled the requirements of the EUDR but that none of the data sets that were evaluated were completely suitable for establishing EUDR compliance. They concluded that with the deficiencies in geodata reliability between the different data sets, there is little chance currently at finding a suitable one map approach. This is further compounded by the fact that the most detailed maps have large storage requirements and require high computational power, which means they may not be available everywhere (Freitas Beijer et al. 2025). This means that open-source maps globally available in many cases become necessary, at the cost of accuracy.

Muradian et al. (2025) explores whether the EUDR is likely to significantly reduce tropical deforestation by drawing on examples from Brazil, Indonesia and Colombia. Muradian et al. (2025) identify several potential issues that may arise in how effective the EUDR becomes at achieving its stated goals. The EUDR is highly unilateral which has received criticism from producer countries. There is also a high degree of uncertainty about who will bear the majority of the cost associated with technological and information system investments required for compliance. The unilaterality and the uncertainties of cost distribution negatively impact the perceived legitimacy of the policy in the eyes of producer countries. If the cost is entirely placed on the market, there is a risk of exacerbating already existing inequalities between producers (ibid). Market leakage is also identified as a risk in situations where trade flows can easily be redirected to markets with lower requirements (Muradian et al. 2025).

Trevizian et al. (2025) explores the implications of the EUDR for the timber sector in the Brazilian state Mato Grosso, and how it will affect the timber trade with the EU. They indicate that the forestry sector is of vital importance for Mato Grosso with around 12% of industry worker being employed in it, equating to 90 000 jobs. The trade with the EU is in turn highly important and around 30% of the timber exports from Mato Grosso go to the EU. The findings of Trevizian et al. (2025) indicate that the EUDR is likely to have a profound effect on the forestry sector, especially for smaller enterprises. This is due to investments needed regarding administration and information gathering, which larger companies are better equipped to handle. Furthermore, the unilateral nature of the EUDR and the power of the EU to impose regulation on other countries, known as the Brussels effect, is identified as an issue because of incongruency with local legislation (ibid).

This chapter has explored a small selection of the current research regarding the EUDR and some of its expected outcomes. It can be concluded that the existing research has identified several challenges in reaching the desired effects of the EUDR. Discrepancies between regulations and certifications in producer countries, and the requirements of the EUDR, could prove challenging, as was exemplified with southeast Asian rubber producers by Mohd Zan et al. (2025) and by Trevizian et al. (2025) in Mato Grosso. Difficulties in accessing adequately accurate geo-datasets poses the risk of erroneous flagging of legally produced products as illegal and thereby reducing the legitimacy of the EUDR in the eyes of producer countries. Furthermore, the risks of market leakage, lack of regional adaptation measures within countries and unequal administrative burdens place a further strain on the expected effectiveness of the EUDR.

The available research is largely focused on how producer countries are likely to be impacted by the implementation of the EUDR, as well as evaluations of the subsystems necessary for the practical aspects of rendering the EUDR actionable.

The perceived effects of the EUDR for downstream operators on the European market have not been assessed to any greater extent. This can be seen as an indication that there is a gap in the current research regarding these downstream operators. This arguably strengthens the relevance of this thesis, which aims to explore how the EUDR is perceived by actors involved in the trade of tropical timbers.

6. Results

In the following chapter the results of the qualitative interviews are presented. In this study three categories of stakeholders from the tropical timber supply chain in Sweden have been identified and selected.

The first category is importing companies. These are companies that themselves import tropical timbers from suppliers outside the EU.

The second category is Swedish trading companies. In this thesis these are defined as companies active in Sweden that doesn't import tropical timbers from outside the EU themselves but rather depend on Swedish or other European importers to procure the tropical species they trade in. This category was selected to provide insight into how actors further down the supply chain perceive the EUDR and sustainability, even though they themselves have limited requirements placed on them in relation to EUDR compliance.

The third category is comprised of the Swedish Forest Agency which is the Swedish appointed competent authority for overseeing the implementation of the EUDR in Sweden and to ensure that Swedish companies comply with the regulations.

The results section is structured according to these respondent categories to increase the understanding of how the perspectives that emerge in the empirical material differ or converge depending on which supply chain category the participant is part of. It is thus keeping in line with the concept of 'studying through' in the sense that the study takes on a more vertical character (Wright & Reinhold 2011).

The tropical timber sector in this thesis is conceptualized as companies or organizations involved in or affected by the trade of tropical timber species.

6.1 Timber importers perceptions of the EUDR

In the timber importer category representatives from two companies were interviewed. These companies import timber of tropical origin directly from producer countries. This provided important insights into how the EUDR is seen by actors that carry the direct responsibility of completing the EUDR compliance checklist as they are the ones placing the commodity on the European market for the first time.

In both cases the respondents are employed in positions where the sustainability work in their respective companies is a major part of their professional responsibilities. One has worked for the company for three and a half years and the other has been employed for one and a half years.

The two import companies deal in a wide variety of building and construction supplies made from wood. Their suppliers come from all over the world. Much of what they trade in comes from other European countries but for the interests of this thesis, which is focused on tropical timbers, their main suppliers are in South- and Middle-America as well as Southeast Asia.

6.1.1 Awareness of the regulation and implications

While talking with the respondents it became clear that they are very aware of the coming implementation of the EUDR. Since the regulation was officially adopted in 2023, almost three years (at the time of writing) have passed since the adoption of the regulation. Even though the import companies are aware of the coming implementation of the EUDR it became evident during the interviews that there are still some uncertainties that remain regarding the specifics of the regulation in terms of its design and what requirements will be placed on operators importing relevant commodities into the EU market.

Respondent I2 said that:

...for the EUDR the biggest challenge has been that the regulation has been so changeable. You've had to base the work on speculations while at the same time it's been crunch time. All the while there has been a belief that this [EUDR] won't be implemented. So, you end up going nowhere while having to hurry up. (Respondent I2)

Respondent I1 indicated that they too had prepared for the implementation of the EUDR which was expected to take place at the end of 2025 before it was postponed again.

We made a lot of preparations this fall and looked at our whole supply chain for how to prepare, what we would need to demand from our suppliers, how to store our materials and put it into systems. And how to send it out and package everything. (Respondent I1)

While there were uncertainties regarding the final form of the EUDR, there were also perspectives that emerged from the respondents regarding how well the practical implications of the future EUDR implementation have been prepared for by the EU themselves. When discussing the requirement of geo-location data for EUDR compliance with respondent I1 they stated that they've had access to geo-location data previously, but that there has been no need to report it anywhere. This is changing because of the EUDR. Respondent I2 talked about how they had participated in the Swedish Forest Agency information meetings about the EUDR that were held once a week during 2025. Respondent I2 stated:

And then you notice that these GEOJson-files, files with coordinates that is, were sometimes so large that they couldn't be used in the EU information system... ..it didn't feel very thought through. (Respondent I2)

Geolocation data is only one aspect of the EUDR. Another aspect is the traceability of shipments of relevant commodities via tracking numbers. The work of managing the traceability of shipments in the original version of the EUDR would have been a very large burden for the companies according to the respondents. Respondent I1 describes that if the original version of the EUDR remained in terms of traceability requirements it would have been a much more challenging task. They exemplified this by giving an example of a hypothetical customer in the furniture industry buying particle boards.

The customer would buy particle board from [company 1] and use it to manufacture furniture. This would mean that company 1 would need to provide tracking numbers for each of the boards used in a product. This in turn would mean that you end up with a long list of tracking numbers for the different individual particle boards used in any given piece of furniture. In relation to this example and the potential administrative pitfalls of the EUDR, respondent I1 reflected:

“Maybe they don't know how it works when they sit and make laws. It sounds really good, but how does it work in practice?” (Respondent I1)

The scenario in the hypothetical example is no longer likely to occur since the regulation has been updated with simplified requirements that allows the respondent I1's company to work with batches and larger volumes connected to a tracking number than before.

The simplified requirements that have resulted from the changes and postponements of the EUDR are perceived as both negative and positive in the eyes of the respondents. It is seen as negative regarding the perceived aim of the regulation and whether it will achieve its objectives. It is, however, also seen as positive since the simplification of the requirements lightens the administrative burden for the importers. Respondent I1 states:

But now it looks like there won't be as much traceability, for better or worse. Because it kind of falls a little bit, the regulation. If we have a regulation that we should be able to track something... and we're supposed to have these numbers... and then we don't need to pass that number along, then nobody can trace it. (Respondent I1)

The regulation is thus seen as becoming less impactful due to the reduced complexity of the information requirements.

6.1.2 An administrative burden

The regulation is, however, still perceived as an administrative burden and something that will impact the actors in the supply chain even with the decreased requirements. Even though, as described earlier, both respondents describe having prepared for the practical aspects of their working processes for the implementation of the EUDR, both of them saw the EUDR primarily as an administrative regulation. EUDR compliance is thus primarily seen as enacted through administrative indicators and papers trails as a means of governance. Many of the challenges are described as being under control, but there are still some difficulties that remain in terms of administration. The company that respondent I2 works for deal with 13 suppliers from outside the EU. In the majority of cases these suppliers are able to provide the necessary documentation and data required, but not necessarily in a uniform way. Respondent I2 describes the following when discussing the geolocation requirements:

I think it has been solved by many, but mostly in different ways. Some may have a QR code, or on a shipping slip, or as a link in a separate e-mail. There is no uniform way of working. So that's slightly annoying, a thorn in the side. (Respondent I2)

Respondent I1 also talks about the geolocation information they need to get from their suppliers and what it means. They say:

You have to get the information from your supplier. It's not something you can make yourself, or rather, figure out yourself. It's something they have to be willing to provide you with. But it becomes a demand, they have to do it. Because otherwise, if they wouldn't be willing to share that information they won't be able to stay on the market. (Respondent I1)

6.1.3 Perspectives on sustainability: Economy

Despite the practical and administrative hurdles that the importers deal with for achieving EUDR compliance, they still present a generally positive attitude towards the EUDR and its intended purpose. Both respondents describe how their respective companies already work to a high degree with sustainability and traceability in their supply chains and how the products that they buy from outside the EU are from FSC- and PEFC-certified forestry operations. Respondent I2 states that their company has been certified for 10 years and that 94,6 % of what they buy and sell in total is FSC and PEFC certified.

These types of environmental certifications were a recurring theme during both interviews, and it became evident that they were seen as important aspects of the business for several reasons. While both FSC and PEFC are voluntary certifications, they were considered as akin to business standards and more or less a requirement. Both companies interviewed primarily sell their products to larger building suppliers and building companies. These in most cases have their own

sustainability requirements and standards, both in terms of legal requirements and voluntary certifications. Therefore, they almost exclusively buy materials that are certified. Respondent I1 said:

Building suppliers often demand that it (wood) should be certified. The same goes for, what should I say, builders or such. We don't sell to construction companies but to building suppliers, and they have demands placed on them in their turn. So, it (the demands) travels from the end customer upwards. (Respondent I1)

Certifications therefore become something that is required because non-certified products would mostly remain in the warehouses as unsold stock.

6.1.4 Perspectives on sustainability: Morality

The economic dimension is not the only motivation for the sustainability work of the companies. It is also a moral standpoint for the interviewees. Respondent I2 says:

We can't stop being certified now, it's a too important point for our customers. And we wouldn't want to, morally. It's our goal that everything we buy should be certified. (Respondent I2)

Respondent 1 also indicates the moral dimension of the certifications that they work with. When discussing whether their south American timber species such as Ipé, Cumaru, and Bankirai comes from plantations or natural forests, they say:

I would say that they come from natural forests. But it's certified, that's why it's certified. That's a stance we take, that you should buy certified to have better insight so they... so they aren't devastating the rainforest. (Respondent I1)

To work with sustainability certifications is therefore both an economic and a moral choice that is seen as positive in regards of responsibly managing the world's timber resources and the wood products that the companies trade in. Respondent I2 went even further and said that they would like to see stricter environmental demands from their customers because it would further the legitimacy of increasing the environmental aspects even in a purely market perspective. Respondent I2 says:

I encourage our customers to demand more from us, to be more specific. The more specific the better. Because then I can present a business case for my boss who's, perhaps, not as much of an environmentalist at heart as myself. (Respondent I2)

Certifications and sustainability demands were evidently important aspects for the timber importers and their customers. A genuine interest in the environment and the longevity of the forests from which the raw materials come from were present

throughout our conversations. Respondent I2 says that their company has recently started following their own internal guiding policy regarding what species they trade in and are taking the stance that species on the IUCN red list won't be traded by their company, indicating a wish for increased sustainability in the sector. Even though sustainability certifications generally were talked about as synonymous with sustainability, respondent I1 did hint at the realization that certifications are not a guarantee of sustainability.

It's never completely, I mean, just because it says FSC doesn't mean that there is no risk, but it's considerably smaller. [Respondent I1]

6.1.5 Perceptions of the EUDR

As previously mentioned, the attitude towards the EUDR was generally positive. Against the backdrop of the sustainability and certification work that the two companies already are engaged in, the EUDR was seen more as a positive addition that further decreases the risk of illegally and unsustainably sourced timber products slipping through the net into the European market.

If it is the case, that illegal timber has slipped through to the European market, I think the risk of as much entering is a lot lower [with the EUDR] ... I think it will be more difficult for them to stay in the market since there will be increased controls, so that's a good thing. (Respondent I1)

Beyond the perceived positive ramifications on the risk of illegal timbers entering the European market, the EUDR is also seen as a regulation that carries symbolic value in two ways. Firstly, it's seen as a regulation that unequivocally demonstrates that the EU is taking the global issues of deforestation seriously and that the sustainability of the relevant commodity supply chains is of utmost importance.

I think it will make suppliers outside the EU open their eyes and realize that now the EU is serious about their sustainability demands. (Respondent I2)

Secondly, it was seen as something that can lead the way for other parts of the world and guide their sustainability policies and regulations.

...it feels almost like, perhaps we are a bit ahead in the EU. But if we're lucky this becomes something that affects other parts of the world, so they follow suit. (Respondent I1)

The symbolic value and the influence it can have on the global supply chains are seen as positive not only in the effect it may have on the timber supply chains specifically but also on the other commodities included in the EUDR.

Respondent 1 indicates that they have trust in their suppliers and conveyed a belief that the foresters and plantation owners they work with reasonably have an interest in preserving the forests. After all, if they mismanage and clear-cut their forests they would end up with nothing left to sell. Furthermore, the company that respondent 1 works for utilizes short supply chains to have a greater degree of insight into their suppliers' operations and thereby a lower risk of something illegal slipping through. The respondents' respective companies mainly deal with larger operators on the market and therefore had the belief that their supplies in terms of materials available to them would largely go unchanged under the current version of the EUDR. Respondent I2 did ponder, however, on if they were to trade in more niche tropical species they might be affected. They said:

We mostly buy from larger suppliers... and they have such big volumes. It's not the kind of local, like, small actors. If we were to trade in more niche tropical species... There are many more challenging species that we don't have to deal with. (Respondent I2)

Respondent I1 said that even though they hadn't had much trouble getting relevant data from their suppliers they argued that if everything is legal the documentation should be no issue. At the same time, they recognized that legality isn't the only potential issue for producers:

It might be the case that maybe you can't deal with it administratively. Maybe then you fall off and stop selling to the EU. (Respondent I1)

6.1.6 Summary

In summary the findings of the interviews with the timber import companies indicate that the EUDR is considered a generally positive legislative development that can decrease the risk of illegal timber entering the European market. It is also seen as a regulation that can become a legislative trailblazer for other countries to follow for implementing their own sustainability measures. While the changes to the regulation that have been adopted since the EUDR adoption in 2023 decrease the presumed administrative burden for the import companies, there is also a recognition that the fulfilment of the EUDRs aims may be reduced as well. Sustainability is an important economic and moral aspect of the importers as their customers to a high degree request that the products they buy are certified by FSC and PEFC.

6.2 Timber traders' perceptions of the EUDR

For the timber trader category three companies were interviewed. One is on the larger end of the spectrum and the other two are small trading companies. Two of

the people I talked to had been employees of their companies for nine years and ten years respectively, and the third started their company about six years ago.

The three companies that were interviewed trade in different categories of tropical timbers. The two smaller companies sell products that to a large degree consist of solid wood but also include specialty plywood for boat builders and construction material for building suppliers. Customers include furniture makers, boat builders and private customers. The tropical timber trade is described by the interviewees as being a rather small sector in Sweden. The larger of the three companies have a wider product catalogue and while also trading in solid tropical woods they additionally trade with plywood and other sheet materials.

None of the companies that were interviewed import any timber themselves into the EU but source their products from other import companies. These import companies are located both in Sweden and the rest of the EU. Since the companies that were interviewed don't import anything themselves from outside the EU, they are not themselves responsible for collecting information such as geolocation data and producer information from third country suppliers (EU commission 2025). They still have to, under the current version of the regulation, collect and store the information they get from the Swedish or European suppliers (EU commission 2025).

6.2.1 Awareness of the regulation

During the interviews it became clear that the level of insight into the EUDR and what the coming implementation entails differed between the companies. The two smaller companies had less insight into the details of the regulation than the larger actor. For respondent T1 there was even some uncertainty regarding whether the regulation had even been passed at all. The larger one of the actors (respondent T3) was, however, better informed about the regulation and the company that they worked for has prepared for the future implementation of the regulation. Respondent T3 reflected on the preparation that had been made in relation to the delayed implementation of the EUDR and the changing requirements within it. They said that some companies had spent quite a lot of money preparing for the implementation, which makes the delay of the implementation sting a little. According to respondent T3 their company had placed themselves somewhere in the middle between being prepared for the implementation while still being cautious and aware that there is still the possibility of changes occurring.

6.2.2 Perceptions of the EUDR

There were differences between the respondents in whether the EUDR was perceived as a positive change regarding the sustainability of the tropical timber trade. Respondent T1 was clearly critical of the regulation. They stated:

Maybe they should regulate it some other way because I don't know if this is the right way to 'get to' deforestation, to do it like this... No, I don't know if it's the right way. To let those that live off of it... to make it more difficult for us. (Respondent T1)

Later in the interview when talking about what he had heard from his suppliers in terms of what they think of the EUDR respondent T1 said:

They think it's loopy to do something like this. It's just like putting extra work on companies that are already behaving. (Respondent T1)

Respondent T1 proposed an alternative solution. They argued that the goal of stopping deforestation could be much better achieved by producer countries banning the export of roundwood. In this way global traders of wood products would be forced to invest money in the producer countries for opening sawmills and processing plants in the countries where the timber grows. According to respondent T1 this would give increased job opportunities for local communities, which in turn would incentivize them to have a good plan for their forestry because that would ensure the longevity of their livelihoods.

Respondent T2 and T3 were more positive to the EUDR and both indicated a cautious optimism regarding the expected effectiveness of the EUDR once implemented. In response to the question of whether the EUDR would be a positive force in the timber business respondent T2 said:

Yes I think so. I guess it depends on how hard the law is. If the fines are high enough it becomes a question of risk management. Are you willing to take the risk? What do you stand to lose? What do you stand to gain? It's capitalism or market economy in that regard. (Respondent T2)

Respondent T3 said:

...I think it may be a good thing in the end, but right now it feels like it's mostly administration. So, it's important that they have the time to carry out the controls. (Respondent T3)

Even though respondent T3 saw the EUDR as a potentially good thing they weren't sure whether they believed that the EUDR will achieve what it aims for. The feeling that the regulation is mostly an administrative one that is seen in the quote above from respondent T3 was mirrored by the other respondents as well.

6.2.3 Perspectives on sustainability: certifications

The theme of sustainability in a wide sense was something that emerged as an important topic during the interviews with the timber traders, where certifications such as FSC and PEFC were significant parts of the discussion. Here too the perspectives differed among the respondents. Respondent T1 doesn't have a chain

of custody certification from FSC and thus can't sell FSC labelled wood, even though they said that they had previously bought FSC compliant timber. Staying with the theme of FSC, both respondent T1 and T2 indicated a perception of FSC as something that can be obtained and traded regardless of the forestry practices used in the management and harvesting of timber. Respondent T1 noted:

I asked them [a previous supplier] about FSC and they said 'sure that's no problem, we can pay 5000 euros and then we'll have it for life'. (Respondent T1)

And respondent T2 said:

Let's say it's 100% FSC. That doesn't necessarily mean that it's great in the forest anyway. That's the talk in the business, that it's a commodity. You can buy an FSC stamp. Perhaps that's not something that the Swedish companies do. Maybe it's more on the global market. But it's troubling to even hear. (Respondent T2)

Later in the interview respondent T2 had similar thoughts related to the EUDR regarding the reliability aspect of it. they said:

These different systems they develop. It sounds good and theoretically it's really good, but there's always someone that hacks it. And it sounds equally good when that piece of wood arrives here whether it's hacked or not. But with a thing like this where they say it's traceable, the piece of wood or soy or... then it's something different. Maybe there will be some level of clean-up, what do I know? (Respondent T2)

The respondents reported that their customers generally weren't too concerned with the sustainability aspect of the products that they buy. Respondent T2 said that perhaps 5 % of their customers ask about sustainability and certifications for the wood that they buy. This was particularly true for private customers. One notable exception was when it came to customers in the public sector. Respondent T2 noted:

...and when it comes to municipalities or the state, that kind of thing. They request everything. Then it's traceable. The big construction companies as well. When it's municipality, state or region, then it's always traceable. (Respondent T2)

Respondent 3 also noted that once or twice when schools had asked to buy something that they had requested certified wood, but that other than that, the customers don't care about certifications. Respondent T2 instead noted that the customers are primarily concerned with the function of the wood that they buy and that they want nice things.

6.2.4 Perspectives on sustainability: Durability

The discussion about how functionality takes precedence over sustainability was exemplified with teak wood used for boat building by the customers of respondent T2. The customers reportedly want to have boats that look nice and tolerate water well, which Teak is famous for. This brought up an aspect of sustainability that was mirrored by several of the respondents. Respondent T2 considered that the use of teak in boat building represents a type of resource usage that builds on respect and longevity in the products made:

It's interesting with the boat customers because they take care of their boats... There you've had technically durable teak, that has eventually run out. But you still have your boat... there's a sustainability there because they take care of their boats... It's a gentle handling of the materials in that way. It's not throwaway or disposable... there's a respect. (Respondent T2)

Respondent T1 said along the same lines:

If you buy purple heart from South America... They make things that last for 100 years from this. It's nothing that ends up on the garbage dump. (Respondent T1)

The respect of the tropical timbers and the longevity of the products made with them was contrasted with other types of consumption which was perceived as worse by the respondents in terms of sustainability. Respondent T2 compared the respectful use of teak by the boat building customers with people that tear out a 6-month-old kitchen when they buy an apartment just because.

Respondent T2 did however express throughout the interview a wish that sustainability in the timber business should be taken more seriously than it currently is. This was both because sustainability can be seen as a way to differentiate your business from others...:

If we can differentiate ourselves somehow... of course we will work with these questions to take a firmer hold of those [customers] that are environmentally aware. (Respondent T2)

... and for personal reasons:

It's nicer to talk about what you can do... from a sustainability perspective, but that side [of the business] is quite marginal, which I think is sad, really. (Respondent T2)

6.2.5 Summary

In summary the findings of the interviews with the timber trading companies indicate that the level of insight into the EUDR was lower for the smaller companies than the larger one. One of the respondents were very critical of the EUDR while the other two considered it to be potentially positive as long as it

could be properly enforced. Sustainability certifications weren't of major importance for the timber traders, mostly due to a lack of customer demand.

Durability, function and respectful use of the wood was of greater importance. One of the respondents did, however, express a wish for greater sustainability focus in the timber trading sector.

6.3 The Swedish Forest Agency's perceptions of the EUDR

The EUDR requires each member country to designate a competent authority for fulfilling the obligations of the regulation (EU commission 2025). In Sweden it was 'The Swedish Forest agency' that was designated the competent authority.

For this thesis I interviewed one person with insight into the work that has been going on at the agency in preparation for the implementation of the EUDR. Since the Swedish Forest Agency plays an intermediary role between the EU and the companies and actors that are affected by the regulation the contents of this results section don't keep the same structure as the two previous sections.

6.3.1 Responsibilities towards the EUDR

The task that The Swedish Forest Agency has been assigned in relation to the EUDR is a supervisory role to ensure that Swedish companies that are impacted by the regulation comply with the requirements of the EUDR. They also have a supportive role towards Swedish companies in helping them prepare for the implementation of the EUDR and to make the transition as smooth as possible.

The supervisory role means that it is to the Swedish forest agency that Swedish companies report their due diligence statements required in the EUDR. Since the regulation hasn't been implemented yet the supervision of the companies hasn't started yet either. The respondent even reported that the exact formulation of how the supervision will take place in practice hasn't been codified into Swedish law yet:

When it comes to the supervision itself, we don't have Swedish legislation in place yet, which means that we can't carry out supervision until it is in place. [respondent F1]

According to respondent F1 the rules for the supervision can't be codified into Swedish law until the EUDR itself has been finalized and implemented. The respondent speculated that the supervisory role of the Swedish Forest Agency is therefore unlikely to start being carried out even during the whole of 2027.

Respondent F1 continued:

Before we have it in place we can't carry out controls which means that the regulation is in effect, but we don't have the tools to make sure that the companies live up to it. (Respondent F1)

What is clear however is what the overall shape of the supervision will take since the forest agency has worked with the EUTR previously, which is the predecessor of the EUDR. Respondent F1 explained:

We work risk based, and so every year we make a supervision plan based on a market analysis and trade patterns... for example what products have higher risks. (Respondent F1)

The respondent gave an example of when the war in Ukraine began the sanctions placed on Russia made trade in birch plywood riskier and had a need for increased supervision. The risk in that case was that the birch plywood could take different routes through countries with no trade restrictions to circumvent the sanctions against Russia.

The respondent furthermore explained that the forest agency has no resources to carry out regular checks on every company which is part of the reason that the risk-based approach is taken according to respondent F1.

Since the forest agency can't perform their supervisory duties yet, their role so far has mainly consisted in providing support for Swedish companies to aid in their preparations for EUDR compliance. According to respondent F1 this support has taken the form of dialogue meeting with individual companies and as open drop-in digital information meetings once a week that companies could attend with questions. The informative role of the forest agency has been highly appreciated by companies affected by the regulation according to respondent F1.

It isn't only companies affected by the EUDR that have questions. The respondent said that once the regulation has been implemented the Swedish Forest Agency themselves are very likely themselves to have questions. He gave the example of timber trucks going between Sweden and Norway. Since Norway isn't part of the EU there will be a need to clarify the trade agreements in place when the EUDR takes effect.

Initially it wasn't self-evident that it should be the Swedish forest agency that would end up taking the role of designated competent authority in Sweden since the EUDR covers other products than timber. The reason they were given the responsibility was because the EUDR is based on the EU timber regulation (EUTR) that will be repealed when the EUDR enters into effect. Respondent F1 said that the EUDR became a priority at the agency and that they were given a substantial budget and hired several people to make sure that the implementation of EUDR runs smoothly.

Respondent F1 indicated that initially the forest agency had no competence regarding the product categories other than timber that are included in the regulation, but that the type of regulation made it manageable anyway.

Initially, why we got it felt a bit illogical... but the regulation isn't that much about the products itself but how you live up to these legal requirements. It's an administrative regulation and requires lots of documentation, and that's where we're good.
(Respondent F1)

6.3.2 Changes in the EUDR

The EUDR was clearly seen as mostly administrative in nature by respondent 6. It also became apparent when talking to respondent 6 that the EUDR was perceived as rushed when adopted. Respondent F1 said:

When it [the EUDR] was passed it wasn't completely thought through, it was quickly written down... which has led to these postponements and changes. (respondent F1)

The respondent later continued:

There's never been a question of having physical traceability. Practically it wouldn't work, which has led to these changes (Respondent F1)

The changes the respondent talks about in the quotes above related to the changes in the requirements placed on companies in what they are required to do to be EUDR compliant. As the regulation has been updated it is now only the first company that places a relevant product on the EU market that has to do the due diligence statements. In the first draft of the EUDR the requirements were on all companies in the relevant supply chains (EU commission 2023).

Respondent F1 thinks that the EUDR will still achieve what it has as its goal even with the reduced requirements placed on companies in the value chains affected by the EUDR. They said:

Yes I think so because... the critical point is the company that brings the product into the market for the first time... There are still the same demands on that actor.
(Respondent F1)

The response from Swedish companies affected by the EUDR was negative when the regulation was first passed because it was seen as an administrative nightmare that would lead to increased costs. Over time the perceptions are reported to have shifted according to respondent F1. Now many companies see the regulation as something that can become a positive thing in terms of sustainability but also from a marketing and public perception perspective.

...but you see that they [the companies] are starting to see it in a different way and think 'We are a company that lives up to these demands and therefore we're a good company', from marketing, positioning and brand management and so forth... (Respondent F1)

6.3.3 Summary

In summary the interview with the Swedish Forest Agency representative indicated that the EUDR was hastily adopted back in 2023 which has resulted in regulatory changes and delays. The respondent indicated that the physical traceability aspects of the original version of the EUDR were never realistic.

The supervisory role of the Swedish Forest Agency is risk based and determined by market analysis and geopolitical factors. This is because the agency doesn't have the resources to carry out controls of all companies impacted by the EUDR.

The digital information meetings that the agency has held have been very appreciated by Swedish companies, and while many were critical of the EUDR initially the perspectives have slightly changed to where companies have started identifying potential benefits of the regulation.

7. Analysis and discussion

In this chapter I analyse the results of the interviews using the theoretical concepts of ‘audit culture’ and ‘sustainability’. The chosen conceptual framework helps bring the EUDR and the respondents’ perceptions about it into a wider context of an increased proliferation of measurable and administrative modes of governance through auditing, and what that may mean for the EUDR.

The headings in this analysis were chosen based on the main themes that emerged through the coding and thematic analysis of the empirical interview material. The headings are furthermore connected to the first three research questions in this thesis. These questions are restated under each of the subsequent headings in this chapter.

The fourth research question is discussed interspersed within the three headings in this chapter by analysing what the potential ramifications the EUDR has for impacted actors within and outside the EU. The fourth question is:

- How is the EUDR perceived to impact the tropical timber supply chain by Swedish timber traders?

7.1 A (changeable) administrative regulation

- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of implementing additional administration and auditing?

As the results chapter of this thesis indicates, the respondents considered the EUDR to be a mostly administrative regulation. The picture that emerged from the interviews was that one of the most challenging aspects of the EUDR and its future implementation has been the fickle nature of the regulation itself.

Ever since the regulation was officially adopted in 2023 it has gone through several delays and has been updated several times with simplifications regarding the requirements placed on different actors in the supply chains of relevant commodities. This created insecurity for the respondents because they couldn’t count on the current (at any particular time) version of the EUDR to accurately convey what will eventually be implemented. Respondent T3 said that some companies had spent quite a lot of money on the preparation for the regulation which makes the changeable nature of the regulation potentially costly for companies impacted while also creating a sense of insecurity for them.

The EUDR furthermore was considered by several respondents to be not thought through when it was first adopted. Respondent F1, who has broader

insight into the more political dimensions of the regulation compared to the import and trading companies interviewed, expressly stated that the regulation wasn't thought through when it was adopted and more importantly that the physical aspects of traceability have never been realistic. One practical example of how the regulation can be considered less than thought through was when respondent I2 said that the geoJSON-files used for reporting the geolocation data of production sites for relevant commodities were too large for the system where they were supposed to be reported.

According to respondents F1 and I1 the original version of the EUDR would have been an administrative nightmare. This is due to the requirements that were placed on not only the first operators that place a relevant commodity on the EU market (as is the case in the current version) but on all operators trading in relevant commodities on the EU market (Regulation (EU) 2023/1115).

The additional administrative load, the perceived lack of thought and the unrealistic requirement for physical traceability were seen by respondent F1 as what has led to the changes and delays that the EUDR has faced since its adoption in 2023.

While the reduced demands were seen as positive developments by respondents I1 and I2 they also recognized that the traceability aspect of the regulation diminishes as a result. Respondent I1 said:

But now it looks like there won't be as much traceability, for better or worse. Because it kind of falls a little bit, the regulation. (Respondent I1)

Proponents of the EUDR in its initial form have argued that the postponements and reductions of demands risks reducing the regulation to: "...a theoretical thinking exercise rather than a concrete step towards zero deforestation." (Shulmeister-Oldenhove 2025)

The development of the EUDR over time can thus be seen as a shift from a regulation that initially had both practical and administrative dimensions, to a regulation that becomes mostly administrative. It's now seemingly performing traceability by creating a digital paper trail consisting of geolocation data files and shipping numbers applied to volumes trace products by way of documentation. The regulation seems to have gone through an iterative process via changes and delays which has taken it from a regulation with tangible practical consequences in terms of physical traceability of products to one where it is mostly the administrative traceability that remains. This places the regulation more in the realm of the previously mentioned calculative practices.

I would argue, however, that the EUDR still carries implications for the affected supply chains through these remaining administrative tasks. These implications can be considered in terms of audit culture. Through what Shore & Wright (2024) calls 'governance effects', measurability and documentation make

the work of individuals and organizations more transparent and legible. Governance effects do, however, also work as a way of increasing state (or supra-state in the case of the EUDR) presence where it can exert its control and where the affected parties are imposed to represent themselves according to a predetermined script. The script in this case being the EUDR and how it represents the problem of deforestation and the mechanism it proposes to combat it.

Through these governance effects I would argue that the EU utilizes free market actors (such as those interviewed in this thesis) as proxies for enforcing the EUDR on a global level, since the companies placing relevant commodities on the EU market, in turn place demands on their suppliers in producer countries. This expands the EU's influence beyond its borders and places an ultimatum on producers in third countries; comply or be locked out from the EU market. This highly unilateral aspect of the EUDR is one that has received considerable criticism from producer countries (Muradian et al. 2025).

The effects the EUDR is likely to have in terms of power dynamics and relationships throughout the relevant supply chains will be further analysed under the 'relationships' section of this chapter.

When discussing the upcoming supervisory role with respondent F1 it was indicated that the supervision towards affected companies will be risk-based. The risks are determined every year based on market analysis and geopolitical factors, such as the example given of the war in Ukraine and sanctions towards Russia. Respondent T3 touched upon the supervision of the EUDR and connected the expected effectiveness of the regulation with the ability of the Swedish forest agency to conduct the supervision often enough.

I would argue that the risk-based approach to supervision in combination with the administrative turn of the regulation itself carries implications for the actors involved in the tropical timber supply chain. Since the Swedish Forest Agency doesn't have the time or resources to perform controls of all actors impacted by the EUDR, the EUDR is largely dependent on self-assessment practices performed by the companies that are impacted.

Shore & Wright (2024, p. 141) see the increasing proliferation of metrics and audits as an expansion of 'biopower' as used by Michel Foucault. They describe biopower as:

The simultaneous disciplining of individuals and whole populations to perform according to new state and commercial norms about the reliable/conforming 'good' citizen, worker or consumer.

By companies performing the required administrative tasks of data collection, under threat of sanctions, the EU thus relies on the expansion of biopower proposed by Shore & Wright (2024) to uphold the effectiveness of the EUDR.

The ‘disciplining’ in this case is the threat of sanctions placed on companies if they should fail to conform to the new ‘state norms’ (under the above definition of biopower). This proposed expansion of biopower is mirrored by respondent F1 who stated that many Swedish companies consider the EUDR in terms of: “...We are a company that lives up to these demands and therefore we’re a good company.” (Respondent F1)

To further this point, Shore & Wright (2024) argue that the use of simple and easily graspable numbers and indicators makes people less likely to question them because they are perceived as rational and science based.

In short, the representation of deforestation (via the EUDR) as a measurable metric that is to be curbed through mostly administrative measures recast the supply chain actors into subjects that through the use of self-assessment practices construct themselves as ‘good’ companies.

The image of oneself as a good company will be touched upon further in the ‘sustainability’ section of this chapter.

7.2 Impacted relationships

- How do actors in the tropical timber trade perceive the upcoming EUDR will affect their relationships with suppliers and customers?

Based on statements of the respondents as well as on previous research it seems likely that the EUDR will have an impact on the relationships between actors across all levels, from end consumers to international relations between nations. In this section I will highlight a few of these potential relationship effects and what they might mean for the actors in the tropical timber supply chain.

During the interviews several of the respondents indicated that the information meetings that had been held by the Swedish Forest Agency had been a very appreciated and useful aspect of the preparations for the implementation of the EUDR. The respondent from the agency further indicated they had been given a substantial budget to prepare for implementing the regulation in the Swedish context and to hire people to work specifically with the EUDR. It is mandatory for each member country to appoint a designated competent authority to oversee the implementation and enforcement of the regulation in each respective country (EU commission n.d.).

These points taken together show that European actors in relevant commodity chains have had access to a support system where they have received state- and EU-funded assistance to facilitate their preparations for EUDR compliance and to make sure that they have access to up-to-date information. As it is a legal requirement for EU member countries to appoint a competent authority, by extension it also means that the support system is codified into the EUDR itself.

The same cannot be said for producer countries of relevant commodities, including tropical timber.

This discrepancy in the availability of support between European and non-European actors carries implications for the relationships between the primary producers of relevant commodities and the actors in the later stages of the supply chain. While companies on the European side of the supply chains receive support from their respective government and the EU, the primary producers in third countries primarily rely on their European trading partners to provide them with input regarding the information needed to comply with the EUDR requirements. As respondent II reported, it is up to them to demand the correct information and documentation from their suppliers, and the suppliers have to be willing to share that information if they want to stay on the EU market.

This can be seen as a way for the EU to expand its sphere of influence into a global arena of natural resource governance without holding direct judicial power to do so. This is consistent with how the use of administrative practices and audits increase transparency while at the same time smuggling in increased government influence (Shore & Wright 2024).

While the discrepancies in information provision affect market actors impacted by the EUDR, the very type of information that the EUDR requires impacts the relationship between the EU and producer countries.

A suitable example to illustrate this power imbalance is the study conducted by Mohd Zan et al. (2025) in the Malaysian rubber sector. They show that many rubber producing countries have their own sustainability certifications that aren't recognized by the EU due to differences in procedures etc. Furthermore, the personal information and geolocation data required for EUDR compliance are protected under Malaysian data protection laws (Mohd Zan et al. 2025).

This means that in order to stay on the EU market the rubber producing countries must modify their certifications and change local legislation to conform to the EU demands (Mohd Zan et al. 2025). This points to, as Afriyie-Kraft (2026) rightly points out, that while the EU is highly concerned with data protection for its citizens (via GDPR) the same care is not afforded to citizens in third countries under the EUDR.

The unrecognized sustainability certifications and the disregard for foreign data protection laws illustrate the unilateral nature of the regulation, which has been called “discriminatory and punitive” (Muradian et al. (2025). Furthermore, the question of division of cost has also been raised as a point of contention regarding who should bear the economic burden of implementation and data collection (Bögner et al. 2025).

Shore & Wright (2024) argue that supra-national application of common procedures and activities create international ‘epistemic communities’ where the

organizations that produce them “...shapes the values, norms and procedures of this global network.” (Shore & Wright 2024, p. 86)

In this case Shore & Wright draws on the example of how the OECD impacts international education through PISA-tests in schools. I would argue that this same reasoning is suitably applied to the EU and the EUDR in how its specific requirements in combination with the disregard for local regulations lets the EU set the agenda for ‘what counts’.

Staying with the perspective of the EUDR as punitive, respondent T1 was openly critical of the EUDR and felt like it’s an unfair attack against timber trading companies and producers that are already behaving and doing their best to support good forestry practices in their supply chains. Respondent T1 proposed an alternative solution for curbing deforestation from logging. They argued that producer countries would be better served by implementing national legislation to ban the export of roundwood, to hinder other countries from extracting low value raw materials. This, according to respondent T1, would keep the processing operations domestic, which would increase incomes and create job opportunities.

Many tropical timber producing countries does indeed currently lack the necessary technology such as drying kilns to properly process timber once cut, which results in high losses and low profits (Goodman et al. 2024). Furthermore, logs in tropical timber producing countries are often sawn to standard dimensions with little regard for individual log size, which further increases losses (ibid). The proposed alternative to EUDR provided by respondent T1 evidently advocates for a locally anchored type of legislation that would promote increased value production in the producing countries. This can be contrasted with the EUDR that places demands under the threat of sanctions to make producers comply.

The two alternatives presented here are obviously not mutually exclusive, but they do represent two different ways of thinking about solving the global issues of deforestation.

The EUDR has, as I have demonstrated, been described as discriminatory, punitive and unilateral, with unclear divisions of cost and unequal support systems. These factors taken together has led critics to argue that the EUDR is built upon a colonial heritage where the EU sets the agenda and where the producing countries of the relevant commodities are seen as ultimately unable to properly manage their natural resources for themselves (Odhiambo, 2025; EPICC, 2025; Rochmyaningsih, 2024).

The following quote from respondent I1 could (if interpreted cynically) be interpreted as containing a slight hint of European exceptionalism:

...it feels almost like, perhaps we are a bit ahead in the EU. But if we’re lucky this [the EUDR] becomes something that affects other parts of the world, so they follow suit.(Respondent I1)

It should be made clear, however, that the above quote was said in a context regarding how the EUDR can be a source of inspiration for curbing deforestation globally and I don't want to give the impression that the interview subject supports colonial practices. The argument still stands, however, that the EUDR can be considered an expression of European exceptionalism built on a colonial trade history.

The quote above leads me to an important point. After this critical discussion on the changing relationships between the EU, producer countries and companies in the supply chains, I think it's important to point out that the EUDR doesn't necessarily lead to negative outcomes. Respondents I1 and I2 saw the EUDR as a sign that the EU is serious about their sustainability demands and hopes that the EUDR becomes an inspiration for other countries to follow suit. This perspective places a positive spin on the unilateral and demand-driven design of the EUDR previously discussed. Muradian et al. (2025) points out that the EUDR has the potential to inspire other consumer nations around the world such as China to make similar initiatives to increase environmental efforts. The pressure that the EU puts on the international commodity chain can also be justified by the failure of the international community to significantly decrease deforestation throughout the last few decades (Muradian et al. 2025). Deforestation, particularly in the tropics, also impacts us all on a global scale through environmental effects which could also justify the harder stance taken by the EU (ibid)

Respondents I1 and I2 indicated during the interviews that they mostly buy their products from larger operators. This was seen as positive because the perception was that larger companies would have an easier time adapting to the information requirements of the EUDR and have an easier time providing the required data.

Respondent I1 furthermore recognized that even if a producer has a legal production, inability to produce the necessary data to demonstrate it would nonetheless lock them out of the EU market. Available research supports the notion that small scale operators in the relevant commodity supply chains risk being more heavily impacted by the EUDR than larger ones. Muradian et al. (2025) states that larger land holders and those that already fulfil the requirements under the EUDR are more likely to have a presence on the international commodity market and that the EUDR risks relegating smaller producers to local markets with lower prices. McDermott et al. (2025) also argues that the strict demands of the EUDR undermine the weakest players in the global commodity chains in favour of larger operators. This is not only because of their ability to produce the required data but also because many smallholders lack land titles and statutory rights. Due to these factors, it seems that the EUDR risk further marginalizing already vulnerable groups in producing countries while benefiting larger operators both domestically and internationally. The role of the EU-based

importers as regulation-enforcers by proxy discussed earlier aptly exemplifies this unequal dynamic between global actors.

7.3 Perspectives on sustainability

- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of sustainability?

Through the interviews conducted for this thesis it became apparent that there were some discrepancies between the respondent groups regarding the importance they placed on sustainability. These discrepancies became visible primarily through discussions pertaining to forestry sustainability certifications such as FSC and PEFC. For the importing companies sustainability certifications were an integral part of their business that was equated to more or less a requirement.

This appeared to depend on the requirements that buyers placed on these companies. The importers traded mostly with larger building suppliers and construction companies who in turn had their own sustainability policies. In this sense the economic dimension of sustainability can be argued as the primary driver of the importance placed on sustainability certifications. Sustainable economic development in its essence: "...is about finding ways to promote growth that are not at the expense of the environment..." (Portney 2015, p. 19).

It was the customer demands that dictated the degree to which the importing companies chose to work with certified wood. It can thus be argued that the certification demands results in the economic pillar of sustainability being prioritized by the importers through the coupling of environmental certifications and economic gain.

The timber traders in this thesis were much more sceptical towards voluntary certifications (which I will go into later) but even so, respondent T2 also indicated that:

If we can differentiate ourselves somehow... of course we will work with these questions to take a firmer hold of those [customers] that are environmentally aware.(Respondent T2)

The same kind of economic rational can be seen in relation to the EUDR. Respondent F1 said that Swedish companies they had been in contact with were critical towards the EUDR initially, but had started seeing it differently over time:

'We are a company that lives up to these demands and therefore we're a good company', from marketing, positioning and brand management and so forth...(Respondent F1)

This view of the upcoming EUDR as a potential differentiating factor in terms of economics and market advantages thus mirrors the view presented regarding FSC and PEFC certifications that are already established.

Based on the quotes above, voluntary certifications can also be regarded as expressions of audit culture. Shore & Wright (2024) argue that the scientific measurements and tables of audit culture serve as Foucauldian ‘dividing practices’ where categorizations help create norms about what is normal or deviant. In much the same way the certifications seem to create an environment in certain parts of the timber trade, where the certifications become new norms.

There is, however, a difference worth discussing between certifications and the EUDR. Where the FSC and PEFC are voluntary certifications, the EUDR is a legal requirement. This difference, I would argue, is important for the potential market benefits they may result in.

The perceived benefit of using voluntary certifications as a differentiating factor is necessarily predicated on the presence of market actors that are not using them since the distinction of ‘certified’ or ‘non-certified’ is what makes companies appear more (or less) concerned about sustainability and thus as ‘good’ companies.

As the EUDR is mandatory for all companies placing relevant commodities on the market this can instead be seen as levelling of the playing field and thus removing the dichotomy of ‘certified’ or ‘non-certified’. This in turn would seem to remove the differentiating factor that would potentially provide market benefits for companies using voluntary certifications.

As previously mentioned, the traders were more sceptical about sustainability certifications and didn’t regard them as important parts of their business. They saw this type of certification as systems that can be cheated and that they don’t necessarily indicate sustainable forestry in practice. Their scepticism wasn’t the only reason for the low priority of certifications, however. As with the importers the deciding factor seemed to be customer demand. The customers of the trading companies didn’t request certified wood to any greater extent and thus the companies didn’t place priority on it.

This highlights an instance where the potential sustainability benefits of the EUDR become apparent.

Their customers were more concerned about the function of the wood in specific uses such as boat building. The traders didn’t see this as problematic though because their customers usually used the wood for exclusive products with long service lives. The respondents contrasted this with a consumerism-mindset where people consume products very shortsightedly.

Consumption is one aspect of sustainability that is relevant to bring up in this discussion. I would argue that two different views of what sustainable consumption means are present in the perspectives presented by the importers and

the traders. For the importers the prioritization of, for example, FSC-certified products seemed to represent sustainability and that certified products are sustainable to consume.

FSC-certification is one of the world's most accepted forestry certifications, which aims to promote responsible forestry and reduce negative impacts on biodiversity (Zwerts et al. 2024). Despite the wide acceptance of FSC as an indicator for sustainable forestry, a meta-analysis conducted by Matias et al. (2024) indicated no clear difference in species abundance between certified and non-certified forests. Furthermore, critics argue that FSC has had little effect on tropical deforestation due to high costs of certification, and that FSC stamps have been used to greenwash illegal timber (Conniff, 2018). This seems to support the view of respondents T1 and T2 of forestry certifications as systems that can be cheated. Whether or not FSC-certification is a good indicator for sustainability is seemingly not that easy to tell.

The traders' view of long service lives of products as an indicator for sustainability seems to be a reasonable conclusion at face value, since a wooden product that lasts for 100 years will only need to be replaced a quarter as often as something that lasts for 25 years. This simply means that less trees are needed per unit of time. From this perspective the ecological aspect of sustainability can be considered as taking precedent over economic factors since economic growth and consumerism is strongly linked to environmental degradation (Assadourian 2010; Portney 2015). Thus, it could be argued that products with long service lives benefit ecosystems at the cost of economic growth. This simple example is obviously banal but serves to illustrate the 'push and pull' of ecological and environmental sustainability and how they may relate to one another. This argument can only be taken so far, however. Even valuable woods such as teak, used to build exotic and durable products, are increasingly being grown on plantations due to overharvesting of wild teak trees in natural forests (FAO 2012).

Here I would like to return to the customers of the timber traders to point out the potential sustainability benefits of the EUDR. As previously mentioned, the customers of the timber importers weren't generally concerned about sustainability when buying wood but rather with the function. Since the EUDR is a legal requirement, any sustainability land winnings it leads to will be out of the end customers' control. This means that even customers that only care about the function and durability of the wood get the potential deforestation-free sustainability benefits "included in the price" so to speak.

Despite the respondents differing perspectives about sustainability as indicated above, they regarded the EUDR as a potentially positive development for the sustainability of the timber trade and as an added level of sustainability assurance. Respondent I1 stated:

If it is the case, that illegal timber has slipped through to the European market, I think the risk of as much entering is a lot lower [with the EUDR]... I think it will be more difficult for them to stay in the market since there will be increased controls, so that's a good thing. (Respondent I1)

Respondent T2 stated:

...But with a thing like this where they say it's traceable, the piece of wood or soy or... then it's something different. Maybe there will be some level of clean-up, what do I know? (Respondent T2)

They later continued:

It's nicer to talk about what you can do... from a sustainability perspective, but that side [of the business] is quite marginal, which I think is sad, really. (Respondent T2)

Respondent I2 described themselves as "...an environmentalist at heart" and welcomed stricter sustainability demands.

These quotes all indicate a level of personal care about sustainable management of the forests from where they source their products. This shows that the reasons behind the use of certifications and the view of the EUDR as a positive development for sustainability is twofold. It is tied both to personal convictions about what is considered right and good, and to the strictly market-based rationale presented previously.

8. Conclusions

The purpose of this thesis has been to investigate and explore how Swedish actors involved in the tropical timber supply chain perceive the upcoming implementation of the European Union Deforestation regulation. The following research questions were used in this thesis:

- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of implementing additional administration and auditing?
- How do actors in the tropical timber trade perceive the upcoming EUDR will affect their relationships with suppliers and customers?
- How do actors in the tropical timber trade perceive the upcoming EUDR implementation in terms of sustainability?
- How is the EUDR perceived to impact the tropical timber supply chain by Swedish timber traders?

It can be concluded that the respondents considered the EUDR as a regulation that is mostly administrative and introduces additional work with increased documentation requirements. The most challenging part appears to have been the fickle nature of the regulation where it has gone through several delays and changes, leaving companies unsure about the right course of action. These delays and changes appear to have transformed the EUDR from a regulation with high ambitions for physical traceability to a regulation that is primarily administrative.

The perspectives on whether the EUDR was considered a good development for the sector differed slightly among the respondents. While the timber importers were positive towards the regulation the timber traders were slightly more sceptical, while still cautiously optimistic. The same dynamic could be found regarding voluntary certifications such as FSC and PEFC where the importers saw them as synonymous with sustainability while the traders saw them as systems that could be cheated and hacked.

The voluntary certifications were very important for the importers because they trade with larger companies that have their own sustainability frameworks. This made certifications important from an economic sustainability perspective. The traders on the other hand sell mostly to smaller businesses and private customers that weren't generally concerned with certifications. They cared more about function and considered durability and longevity as sustainable rather than certifications. The size of the customers for each respective respondent group thus seems to correlate with the importance placed on sustainability certifications. It should be noted that both the importers and the traders did wish for greater importance to be placed on sustainable practices in their sector. It became

apparent that personal conviction among the respondents was an important factor informing their attitude towards both sustainability and the EUDR as there were differences in personal opinions and business decisions regarding the importance of sustainability and certifications.

My analysis indicates that the EUDR has the potential to result in positive outcomes by potentially influencing other countries to adopt similar legislation and by making customers buy deforestation-free (under the EUDR) wood whether they personally care about sustainability or not. The EUDR does, however, also carry several implications regarding the effects it implicitly and explicitly has on the actors affected by it and the relationship between them.

The respondents have better access to information regarding the regulation compared to their suppliers, which places them in an advantaged position. Furthermore, the unilateral nature of the regulation and its punitive nature serve to expand the EUs sphere of influence beyond its borders, which has been criticized for potentially exacerbating already unequal divisions of power between supply chain actors as well as between nations. The administrative nature of the EUDR and its implications in terms of power dynamics and accountability find resonance in the concept ‘audit culture’ in the way numerical indicators and calculability have profound effects on how governance is enacted, and on how people govern themselves as a result.

This thesis has focused on how Swedish tropical timber traders and actors perceive the upcoming implementation of the EUDR and what implications it may have for the tropical timber sector. The analysis in this thesis has touched upon implications for actors in producer countries. An opportunity for future research is to take this perspective further with a focus in the experiences of actors in the timber trade in producer countries and how they perceive the EUDR and its effects.

References

- Afriyie-Kraft, L., Zabel, A. & Breu, T. (2026). Dealing with the cost of EUDR compliance data and potential monetisation: Opportunities and risks. *Forest policy and economics*, 184. <https://doi.org/10.1016/j.forpol.2026.103709>
- Assadourian, E. (2010). Transforming Cultures: From Consumerism to Sustainability. *Journal of Macromarketing*, 30(2), 186-191. <https://doi.org/10.1177/0276146710361932>
- Brandon, K (2014). Ecosystem Services from Tropical Forests: Review of Current Science. CGD Working Paper 380. Washington, DC: Center for Global Development. <http://www.cgdev.org/publication/ecosystem-services-tropical-forests-review-currentscience-working-paper-380>
- Bryman, A. (2012). *Social research methods* (4. ed.). Oxford University Press.
- Bögner, A. (2025). Commendable climate action or protectionist overreach? Contesting the EU's trade-related climate policies at the WTO. *Journal of European public policy*, 1–30. <https://doi.org/10.1080/13501763.2025.2567526>
- Conniff, R. (2018). Greenwashed Timber: How Sustainable Forest Certification Has Failed. [https://e360.yale.edu/features/greenwashed-timber-how-sustainable-forest-certification-has-failed#:~:text=The%20Forest%20Stewardship%20Council%20\(FSC\)%20is%20an,countries%20is%20not%20associated%20with%20forestry%20operations**](https://e360.yale.edu/features/greenwashed-timber-how-sustainable-forest-certification-has-failed#:~:text=The%20Forest%20Stewardship%20Council%20(FSC)%20is%20an,countries%20is%20not%20associated%20with%20forestry%20operations**) [03-04-26]
- Creswell, J.W. & Creswell, J.D. (2018). *Research design : qualitative, quantitative, and mixed methods approaches*. fifth edition. SAGE.
- EPICC. (2025). Neocolonialism Embedded In The Eu Deforestation-Free Products Regulation (EUDR). <https://epiccproject.org/blog/2024/09/23/neocolonialism-embedded-in-the-eu-deforestation-free-products-regulation-eudr/> [11-05-26]
- EUDR original (first) version. (2023). <https://eur-lex.europa.eu/eli/reg/2023/1115/oj/eng>
- European Commission. (n.d.) Regulation on Deforestation-free Products. https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en [19-02-26]
- FAO (2025). <https://openknowledge.fao.org/server/api/core/bitstreams/2dee6e93-1988-4659-aa89-30dd20b43b15/content/FRA-2025/forest-extent-and-change.html#deforestation> [12-02-26]
- FAO (2012). <https://www.fao.org/newsroom/detail/Natural-teak-forests-decline-while-planted-teak-forests-increase/en> [15-05-26]
- Feurer, M, Markovic, J, Starke, M, Wilkes-Allemand, J, Wolf, O. Drivers of deforestation and forest degradation between 1990 and 2023 - A global meta-analysis, *Environmental Science & Policy*, Volume 173, 2025, 104242, ISSN 1462-9011, <https://doi.org/10.1016/j.envsci.2025.104242>.

- Freitas Beyer, J., Köthke, M. & Lippe, M. (2025). Assessing the Suitability of Available Global Forest Maps as Reference Tools for EUDR-Compliant Deforestation Monitoring. *Remote sensing* (Basel, Switzerland), 17 (17).
<https://doi.org/10.3390/rs17173012>
- FSC (2023). The EUDR is a reality. <https://fsc.org/en/newscentre/eudr/the-eudr-is-a-reality> [08-06-26]
- FSC (2024). *How does the FSC certification system work?* [video].
<https://www.youtube.com/watch?v=c3OnSaIqAi4&t=133s> [07-06-26]
- FSC (n.d.a.). Vår organisation. <https://se.fsc.org/se-sv/var-organisation> [07-06-26]
- FSC (n.d.b.). About us. <https://fsc.org/en/about-us> [07-06-26]
- Goodman R, van Hensbergen H, Bengtsson K Transforming the tropical timber industry could be the key to realizing the potential of forests and forest products. *One Earth*, 7, 1142-1146
- Matias, G. Cagnacci, F. Rosalino, L. M. (2024). FSC forest certification effects on biodiversity: A global review and meta-analysis. *Science of The Total Environment*, Volume 908, 2024, 168296, ISSN 0048-9697,
<https://doi.org/10.1016/j.scitotenv.2023.168296>.
- Muradian, R., Cahyafitri, R., Ferrando, T., Grottera, C., Jardim-Wanderley, L., Krause, T., Kurniawan, N.I., Loft, L., Nurshafira, T., Prabawati-Suwito, D., Prasongko, D., Sanchez-Garcia, P.A., Schröter, B. & Vela-Almeida, D. (2025). Will the EU deforestation-free products regulation (EUDR) reduce tropical forest loss? Insights from three producer countries. *Ecological economics*, 227.
<https://doi.org/10.1016/j.ecolecon.2024.108389>
- Noordwijk, M., Dewi, S., Minang, P.A., Harrison, R.D., Leimona, B., Ekadinata, A., Burgers, P., Slingerland, M., Sassen, M., Watson, C. & Sayer, J. (2025). Beyond imperfect maps: Evidence for EUDR-compliant agroforestry. *People and nature* (Hoboken, N.J.), 7 (7), 1713–1723. <https://doi.org/10.1002/pan3.70088>
- Odhambo, B., Goodman, R.C. Colonial legacies in tropical forestry hinder good management. *Nat. Clim. Chang.* 15, 338 (2025). <https://doi.org/10.1038/s41558-025-02288-z>
- PEFC (n.d.) What is PEFC? <https://www.pefc.org/discover-pefc/what-is-pefc> [06-06-26]
- Pendrill, F., Persson, U.M., Godar, J., Kastner, T., Moran, D., Schmidt, S. & Wood, R. (2019). Agricultural and forestry trade drives large share of tropical deforestation emissions. *Global environmental change*, 56, 1–10.
<https://doi.org/10.1016/j.gloenvcha.2019.03.002>
- Phillips, O.L. and Lewis, S.L. (2014), Evaluating the tropical forest carbon sink. *Glob Change Biol*, 20: 2039-2041. <https://doi.org/10.1111/gcb.12423>
- Portney, K.E. (2015). *Sustainability*. 1st ed. The MIT Press.
- Potapov, P. Hansen, M, C. Laestadius, L. Turubanova, S. Yaroshenko, A. Thies, C. Smith, W. Zhuravleva, I. Komarova, A. Minnemeyer, S. Esipova, E. (2017). The

- last frontiers of wilderness: Tracking loss of intact forest landscapes from 2000 to 2013. *Sci. Adv.* 3, e1600821 (2017). DOI: 10.1126/sciadv.1600821
- Poynting, M. Stallard, E. (2025). Tropical forests destroyed at fastest recorded rate last year. BBC. 21st of May. <https://www.bbc.com/news/articles/c0lnng16713o> [06-04-26]
- Public law blog (2025). Green goals, unfair burden. <https://www.leidenlawblog.nl/articles/green-goals-unfair-burden> [10-05-26]
- Purvis, B., Mao, Y. and Robinson, D. (2019) Three pillars of sustainability: in search of conceptual origins. *Sustainability Science*, 14 (3). pp. 681-695. ISSN: 1862-4065 <https://doi.org/10.1007/s11625-018-0627-5>
- Robson, C. & McCartan, K. (2016). *Real world research : a resource for users of social research methods in applied settings*. Fourth Edition. Wiley.
- Rochmyaningsih, D. (2024). New European rules to curb deforestation has worrying flaws, scientists say. <https://www.science.org/content/article/new-european-rules-aim-curb-deforestation-worrying-flaws-scientists> [11-05-26]
- Schleimer, A. & Frantz, A.C. (2025). Landscape influence on pollinator population genetic connectivity. *Insect conservation and diversity*, 18 (3), 285–302. <https://doi.org/10.1111/icad.12813>
- Schulmeister-Oldenhove, A. (2025). Member States adopt deeply flawed position to gut the EU Deforestation Regulation. <https://www.wwf.eu/?20144741/Member-States-adopt-deeply-flawed-position-to-gut-the-EU-Deforestation-Regulation> [15-05-26]
- Seymour, F., M. Wolosin, and E. Gray. (2022). “Not Just Carbon: Capturing All the Benefits of Forests for Stabilizing the Climate from Local to Global Scales.” Report. Washington, DC: *World Resources Institute*. Available online at doi.org/10.46830/wriipt.19.00004.
- Shore, C & Wright, S. (2024). *Audit Culture: How Indicators and Rankings are Reshaping the World*. Pluto Press, London. ISBN: 978 0 74533645 9
- Surampalli, R.Y., Goyal, M.K., Brar, S. & Tyagi, R. (2020). *Sustainability: fundamentals and applications*. Zhang, T. (ed.) (Zhang, T., ed.). Wiley.
- Swedish forest industries. (2025). EU Deforestation Regulation (EUDR). <https://www.forestindustries.se/current-issues/forest-and-biodiversity/deforestation-free-products/> [17-05-26]
- The Swedish Forest Agency (n.d.). Avskogningsförordningen. <https://www.skogsstyrelsen.se/lag-och-tillsyn/avskogningsforordningen/> [18-02-26]
- Trevizan, A.F., Leal, A.M.M. & Valle, V.E.N. Forest Trade on the Amazon Frontier and Its Interaction with the EUDR. *Int J Semiot Law* 38, 1639–1662 (2025). <https://doi.org/10.1007/s11196-025-10250-7>
- Wilcove, D.S., Giam, X., Edwards, D.P., Fisher, B. & Koh, L.P. (2013). Navjot’s nightmare revisited: logging, agriculture, and biodiversity in Southeast Asia.

- Trends in ecology & evolution* (Amsterdam), 28 (9), 531–540.
<https://doi.org/10.1016/j.tree.2013.04.005>
- Wimberly, M. C., Wanyama, D., Doughty, R., Peiro, H., & Crowell, S. (2024). Increasing fire activity in African tropical forests is associated with deforestation and climate change. *Geophysical Research Letters*, 51, e2023GL106240. <https://doi.org/10.1029/2023GL106240>
- Wright, S & Reinhold, S (2011). 'Studying Through': A strategy for studying political transformation. Or sex, Lies and British politics. In: Shore, C. Wright, S. Però, D. (red.) *Policy Worlds: Anthropology and the analysis of contemporary power*. Berghahn books. 86-105. ISBN: 978-0-85745-241-2.
- WWF. (n.d.). Deforestation and forest degradation. <https://www.worldwildlife.org/our-work/forests/deforestation-and-forest-degradation/> [01-03-26]
- Zan, N.M., Mohamed, Z., Sharib, S.F.M., Ali, M.F. & Nazri, S. (2025). Malaysian Rubber Board Initiatives Toward EUDR Compliance. *Macromolecular symposia.*, 414 (4). <https://doi.org/10.1002/masy.70076>
- Zwerts, J.A., Sterck, E.H.M., Verweij, P.A. et al. (2024) FSC-certified forest management benefits large mammals compared to non-FSC. *Nature* 628, 563–568 (2024). <https://doi.org/10.1038/s41586-024-07257-8>

Popular science summary

Avskogning är ett globalt problem som har miljömässiga och sociala konsekvenser både globalt och lokalt. För att stoppa Europas bidrag till global avskogning har EU antagit EUs avskogningsförordning (EUDR). Förordningen antogs officiellt år 2023, men har vid skrivande stund inte implementerats. I nuläget förväntas regleringen implementeras i slutet av 2026.

Syftet med denna intervjustudie är att utforska hur svenska företag som handlar med tropiska träslag ser på avskogningsförordningen och hur de kan komma att påverkas av den. Totalt hölls sex stycken intervjuer över videosamtal och telefonsamtal; två med timmerimportörer, tre med timmerhandlare och en med en representant från Skogsstyrelsen, som är tillsynsmyndighet för EUDR.

Uppsatsens resultat visar att respondenterna ser EUDR som en administrativ förordning som ökar den administrativa bördan för de företag som berörs av förordningen. Trots denna ökade administrativa börda är respondenterna försiktigt optimistiska angående de potentiella miljömässiga vinsterna som förordningen kan leda till, som att den kan ha ett positivt inflytande för andra hållbarhetsåtgärder internationellt. Deltagarna i denna studie uppvisar varierande inställningar till hållbarhet och har olika bilder av vad hållbarhet innebär, där vissa ser miljöcertifieringar som synonymt med hållbarhet och andra ser fysiskt hållbara produkter som håller länge som ett bättre alternativ.

Genom att använda 'granskningskultur' ('audit culture') och 'hållbarhet' som analytiska linser visar denna uppsats att EUDR blir ett sätt för EU att expandera sitt inflytande över naturresursförvaltning globalt, vilket har konsekvenser för relationer och maktdynamiker över flera skalor, från relationer mellan handelspartners hela vägen till internationella relationer. Detta riskerar att negativt påverka utsatta grupper som redan är marginaliserade, och samtidigt gynna stora aktörer som redan befinner sig i privilegierade positioner på marknaden.

Publishing and archiving

Approved students' theses at SLU can be published online. As a student you own the copyright to your work and in such cases, you need to approve the publication. In connection with your approval of publication, SLU will process your personal data (name) to make the work searchable on the internet. You can revoke your consent at any time by contacting the library.

Even if you choose not to publish the work or if you revoke your approval, the thesis will be archived digitally according to archive legislation.

You will find links to SLU's publication agreement and SLU's processing of personal data and your rights on this page:

- <https://libanswers.slu.se/en/faq/228318>

YES, I, Albert Älfvåg, have read and agree to the agreement for publication and the personal data processing that takes place in connection with this.

NO, I/we do not give my/our permission to publish the full text of this work. However, the work will be uploaded for archiving and the metadata and summary will be visible and searchable.