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**EUROPEAN UNION AND CERTAIN MEMBER STATES – CERTAIN MEASURES
CONCERNING PALM OIL AND OIL PALM CROP-BASED BIOFUELS**

**STATUS REPORT REGARDING IMPLEMENTATION OF
THE DSB RECOMMENDATIONS AND RULINGS
BY THE EUROPEAN UNION**

Addendum

The following communication, dated 12 February 2026, from the delegation of the European Union to the Chairperson of the Dispute Settlement Body, is circulated pursuant to Article 21.6 of the DSU.

The European Union submits this report in accordance with Article 21.6 of the Understanding on Rules and Procedures Governing the Settlement of Disputes ("DSU").

On 26 April 2024, the Dispute Settlement Body ("DSB") adopted its recommendations and rulings in the dispute *European Union and Certain Member States – Certain Measures Concerning Palm Oil and Oil Palm Crop-Based Biofuels* (WT/DS 600). At the DSB meeting of 24 May 2024, the European Union informed the DSB that it intended to implement the recommendations and rulings of the DSB in this dispute in a manner that respects its WTO obligations but that it needed a reasonable period of time to do so. On 21 January 2025, Malaysia and the European Union agreed that the reasonable period of time for the European Union to implement the recommendation and rulings of the DSB will expire on 1 January 2026.

Regarding the recommendations and rulings of the DSB relating to the timely review of the data used to determine which biofuels are high-Indirect Land Use Change ("ILUC") risk, the European Union has reviewed the Delegated Regulation (*Commission Delegated Regulation (EU) 2019/807 of 13 March 2019 supplementing Directive (EU) 2018/2001 of the European Parliament and of the Council as regards the determination of high indirect land-use change-risk feedstock for which a significant expansion of the production area into land with high-carbon stock is observed and the certification of low indirect land-use change-risk biofuels, bioliquids and biomass fuels*, OJ 2019 L 133, p. 1, hereinafter referred to as the "Delegated Act"). As a result of this review, on 20 January 2026, the European Commission adopted a Report on the Status of Production Expansion of Relevant Food and Feed Crops Worldwide pursuant to Article 7 of the Delegated Act. On 21 January 2026, public consultations were launched on draft amendments to the Delegated Act, to inter alia, reflect the updated scientific data. Following the public consultations, the European Commission will adopt the amendments to the Delegated Act.

Regarding the recommendations and rulings of the DSB relating to the design and implementation of the low ILUC-risk criteria and certification procedure, the European Union adopted on 14 June 2022 the *Commission Implementing Regulation (EU) 2022/996 of 14 June 2022 on rules to verify sustainability and greenhouse gas emissions saving criteria and low indirect land-use change-risk criteria* (OJ L 168, 27.6.2022, p. 1).

Regarding the recommendation and rulings of the DSB relating to the French TIRIB (*Taxe Incitative Relative à l'Incorporation de Biocarburant*) measure, the following steps have been taken to address the relevant issues as part of a larger legislative reform. The *Projet de loi de finances pour 2026* foresees the end of the exclusion of palm oil from the reduction from the fuel tax under the TIRUERT

(*taxe incitative relative à l'utilisation d'énergie renouvelable dans les transports*; Article 16). The possibility for palm oil biofuels to be certified as low indirect land change-risk is provided for by the *Projet de loi portant diverses dispositions d'adaptation au droit de l'Union européenne en matière économique, financière, environnementale, énergétique, d'information, de transport, de santé, d'agriculture et de pêche* (ECOM2524721L) which should replace TIRUERT. The draft law was adopted by the Conseil des ministres held on 10 November 2025 and will soon be subject to a parliamentary vote before its entry into force.
