UK Cocoa Coalition:
Position statement on Environment Act

24 March 2026

The UK Cocoa Coalition calls on the UK government to:

1. **End the current uncertainty over the entry into force of the UK Forest Risk Commodities Regulation.**
2. **Publish the necessary statutory instrument as soon as possible.**
3. **Align the requirements of the Regulation with those of the EU Deforestation Regulation.**
4. **Engage with all stakeholders in the cocoa and chocolate supply chains in implementing and reviewing the requirements of the UK Regulation.**

The UK Cocoa Coalition comprises companies, certification organisations, NGOs and multi-stakeholder initiatives working across the chocolate and cocoa sector; we are one of the broadest-based groups active within these debates. We advocate for action by the UK government that supports the development of a fully sustainable cocoa supply chain that allows cocoa farmers to earn living incomes and to prosper, and reduces and eventually eliminates human rights abuses, including child labour, and environmental degradation.

Securing sustainable cocoa supply chains

The government can contribute to the development of secure and sustainable cocoa supply chains by bringing into force legislation that places conditions on the ways in which the cocoa imported into the UK is grown and harvested. The UK Forest Risk Commodities Regulation included in the Environment Act 2021 is designed to do just this, but more than four years after the Act was passed, it is still not in force, and the government has failed to confirm that it intends to do so or to set out a timetable.

This failure to act by successive governments is creating uncertainty amongst businesses and deterring some of them from making necessary investments, since they do not have clarity over the requirements they will have to meet, or the due diligence they will need to carry out. Other businesses that have already invested in supply chain traceability are seeing their efforts undercut. We urge the government to announce a way forward and remove any uncertainty.

At the same time, the EU Deforestation Regulation (EUDR) will enter fully into application at the end of 2026. Although it has similar aims to the UK Regulation, it possesses a broader range of criteria and is designed to function in different ways. The many cocoa and chocolate companies operating in both the UK and EU will therefore face different regulatory requirements; this imposes costs on businesses and creates barriers to trade, with no benefits for cocoa farmers, consumers or the environment. It also causes particular complications for Northern Ireland, given its status as part of the European Single Market.

Priorities for government

We call on the government to bring the Forest Risk Commodities Regulation into force as soon as possible, and for cocoa to be confirmed as one of the commodities it applies to.

The government should also minimise the differences between the UK Regulation and the EUDR, in order to avoid unnecessary barriers to trade and costs to businesses. This includes:

- Recognising EUDR Due Diligence Statements as credible evidence of due diligence for the purposes of the UK Regulation without requiring further documentation or action.
- Ensuring transparency is required within UK supply chains after the point of import, to enable companies to exercise due diligence and have the information necessary to export products to the EU.

We also call on the government to withdraw the guidance suggested under the previous government that due diligence should be carried out to an ‘as low as reasonably practicable’ (ALARP) standard. We believe that this would undermine the purpose of the legislation by introducing an element of subjective judgement, allowing companies to balance profitability against the exercise of due diligence. Due diligence should instead be carried out to a level of ‘negligible risk’, a standard which has more than a decade of legal precedence in the UK though the UK Timber Regulation (which imposes similar requirements of due diligence on companies placing timber products on the UK market). The Regulation, or accompanying guidance, should set out clearly how companies can ensure that their products meet this negligible risk threshold.

Implementing our proposals would represent important steps forward, but it would not wholly resolve the differences between the UK Regulation and the EUDR. We note the recent moves by the UK and EU to reduce trade barriers to agricultural and other products and believe that this is an area in which businesses and consumers would benefit from greater regulatory alignment between the UK and EU. This depends partly on the outcome of the ‘simplification review’ of the EUDR to be carried out by the European Commission by the end of April, but unless the EUDR is significantly weakened, we believe that the government should announce its intention to move the Regulation closer to the requirements of the EUDR as part of the review to be conducted two years after the Regulation’s entry into force.

The Regulation should also be accompanied by additional support through UK development cooperation to tackle the underlying problems and ensure that smallholder farmers do not suffer unduly from its implementation. It should be accompanied by comprehensive guidance and support for companies, and firm deadlines for implementation.

Finally, we call on government to engage with all stakeholders in the cocoa and chocolate supply chains, including businesses, producer-country governments and cocoa farmers, in implementing and reviewing the requirements of the UK Regulation.

UK Cocoa Coalition

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