



FSC Controlled Wood Risk Assessment

SPECIFIC REQUIREMENTS

INTERPRETATION OF ANNEX 2B OF THE STANDARD FOR COMPANY EVALUATION OF
FSC CONTROLLED WOOD FOR ARGENTINA
(FSC-STD-40-005 V-2.1)

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Responsable de los Bosques y Espacios Forestales

International Approval FSC International Center: Policy and Standards Unit

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Summary of Risk Assessment for FSC Controlled Wood

Geographic scope: Argentina, Provinces of Misiones, Corrientes, Entre Ríos, Santa Fe and Buenos Aires

Types of forests: Plantations

Controlled Wood categories: 1, 2, 3, 4, 5

Controlled Wood Category		Level of Risk
1	Illegally harvested wood	Unspecified risk
2	Wood harvested in violation of traditional or civil rights	Differentiated ¹
3	Wood harvested from forests in which high conservation values (HCV) are threatened by management activities	Unspecified risk
4	Wood harvested from areas being converted from forests or other wooded ecosystems to plantations or non-forest uses	Differentiated
5	Wood from forests in which genetically-modified trees are planted	Low risk

¹ Different risk designations for different provinces (districts) and species



FOREWORD

The main objective of FSC Controlled Wood is to prevent FSC-certified material from being mixed in FSC products with material from unacceptable sources. For this purpose, FSC has developed two Standards: FSC-STD-40-005 V-2.1, for Company Evaluation of FSC Controlled Wood, and FSC-STD-30-010 V-2.0, for Forest Management Enterprises.

By complying with these standards, enterprises with FSC Chain of Custody certification that mix FSC-certified material with non-certified material and certified enterprises that commercialize FSC material and/or products with non-certified material and/or products can guarantee that the non FSC certified material has been controlled to prevent sources from any of the following 5 categories:

1. Illegally harvested wood;
2. Wood harvested in violation of traditional and civil rights;
3. Wood harvested in forests where high conservation values are threatened by management activities;
4. Wood harvested in forests being converted to plantations or non-forest use;
5. Wood from forests in which genetically modified trees are planted.

The standards for FSC Controlled Wood were defined to guarantee that unacceptable material does not enter supply chains. There are various ways in which this objective can be achieved:

1. Purchase Wood from forest areas certified in accordance with the FSC Standard for Controlled Wood, FSC-STD-30-010; and/or
2. Purchase FSC Controlled Wood from suppliers who have a valid Chain of Custody certificate that includes FSC Controlled Wood in its scope; and/or
3. Verify sources of supply internally in accordance with the requirements of FSC-STD-40-005, Standard for Company Evaluation of FSC Controlled Wood.

The Standard FSC-STD-40-005 establishes the obligation on the part of the enterprise seeking certification (or that is already certified) to perform a risk assessment. Then, it is the responsibility of the certification body to evaluate if the company verification program has been implemented in accordance with all the requirements of FSC-STD-40-005, and if the results of the risk assessment made by the enterprise are consistent with publicly available information related to the five FSC Controlled Wood categories.

FSC also has a procedure, FSC-PRO-60-002, that specifies the requirements for the development of National Risk Assessment. The procedure requires the identification of the key stakeholders, among others in the economic, environmental and social spheres that can add to it by contributing objective comments that can be expressed during the processes of public consultation about the drafts of this NRA. The NRA is evaluated by FSC International, and after being approved, constitutes the only valid risk assessment for enterprises that fall within the geographic area that it covers. Companies outside of the geographic scope of the NRA have to apply the verification program mentioned in the paragraph above.

A major advantage of having an NRA for controlled wood is that it provides more consistency to the system, avoiding differences in risk assessments made by different enterprises in the same district, and also results in a saving of human and economic resources by not having to repeat the risk assessment.



This document was prepared in accordance with the guidelines given in FSC-PRO-60-002 V2-0 and FSC-STD-40-005 V2-1, along with FSC-DIR-40-005.

SCOPE OF APPLICATION OF THIS ASSESSMENT

This National Risk Assessment was prepared for the five categories of Controlled Wood from forest plantations in the following provinces of the Argentine Republic: Misiones, Corrientes, Entre Ríos, Santa Fe and Buenos Aires.

The geographic scope was defined considering the provinces where FSC Chain of Custody certified companies are sourcing wood from.

New districts will be added if stakeholder feedback reveals the need for sourcing FSC Controlled Wood from other provinces/Districts not included in the Scope of the NRA. In that case, a new assessment process and a new version of this document will be generated.

DEFINITION OF DISTRICT

The Standard FSC-STD-40-005 establishes that risk assessments may start at the broadest relevant geographic scale and shall continue on a decreasing scale to where the conditions are sufficiently homogenous. In more heterogeneous conditions, the risk designation may be only possible at a district or local level, or at the level of sub-sets of eco-regions.

For this NRA, the Districts of Origin are defined using the five provinces within the scope of the assessment.

According to the National Constitution (1994), in Argentina the management of natural resources is an attribute of the provinces. Art. 1 says, “The Nation shall establish standards that contain minimum levels of protection and the provinces shall establish those needed to complement them, without modifying local jurisdictions”, and Art. 124 states, “The provinces shall have originating dominium over the natural resources existing within their territory.” Furthermore, the provinces set their own tax policies, establishing fees by activity, and increasing, reducing or eliminating rates as a function of their provincial policies.

Consequently, based on the analysis made and also considering the sources of information found within the nation (see details in each of the risk categories for which the assessment was made), the provinces manage their natural resources, applying national and their own legislation to protect them.

In terms of Ecoregions, in the five Provinces there are three ecoregions: Selva Misionera, Parque Chaqueño y Espinal. The Provinces included in this Risk Assessment cover a larger area than any of the Ecoregions. In consequence, the Working Group (WG) concluded that the “Province” is the best category to adopt as District of Origin, in view of the following:

1. Availability of an identifiable geographic unit, with defined physical limits, so that the actions of identification, assessment and follow-up of the information will be easy to perform, even if field work is necessary.
2. Availability of specific, recognizable public and private entities that have records of social, environmental and economic information that make it feasible to do the NRA.



3. Assurance of uniformity of risk assessments made by national enterprises.

SOURCES OF INFORMATION

For the risk assessment of Controlled Wood for Argentina, an exhaustive review of all sources of information suggested in the Annex 2 of FSC-STD-40-005 V2-1, FSC-DIR-40-005 and on the website <http://www.globalforestregistry.org> was conducted. Information from these sources has been supplemented with official national sources of information, linked to the specific requirements of the criteria for each of the categories of controlled wood assessed.

According to FSC-PRO-60-002 V2-0, other sources may also be used and stakeholders were encouraged to point to them during consultation.

REVIEW

The review process is regulated by FSC-PRO-60-002. Due to the completed revision of the procedure, the review and revision of the NRA will be conducted according to the revised version of the procedure; FSC-PRO-60-002 V3-0 The Development and Approval of FSC® National Risk Assessments. Briefly, the NRA will be reviewed/revised when:

1. Comments, proposed amendments, results of disputes and any other information (for example, changes in legislation) that are gathered, recorded and analyzed by the entity responsible for maintaining the NRA indicates the need for revision.
2. At least every 5 (five) years from its effective date for the regular revision schedule.

By 31 December 2017, the NRA shall be revised according to FSC-PRO-60-002 V3-0 to align with the revised standard FSC-STD-40-005, under development at the time of the approval of this NRA.



**DEFINITION OF RISK FOR CONTROLLED WOOD IN EACH CATEGORY ACCORDING TO ANNEX 2B
of Standard FSC-STD-40-005.**

CATEGORY 1. Illegally Harvested Wood

The district of origin may be considered low risk in relation to illegal harvesting when all the following indicators related to forest governance are present:

INDICATOR 1.1. Evidence of enforcement of logging related laws in the district.

Argentina has approximately 1.394 million hectares of forest plantations with exotic species – principally *Pinus spp.*, *Eucalyptus spp.*, *Salix spp.*, and *Populus spp.* – with a rate of increase in the planted area of 2.9% per year, taking as a reference the period 1990-2010 (FAO, 2010). (<http://www.fao.org/forestry/fra/fra2010/en/>)

Annex 2 of Standard FSC-STD-40-005 does not provide any information that is specific to Argentina, nor is any found on the web site <http://www.globalforestregistry.org/>, so information from the provincial and national governments was used.

The Districts of the scope of enforcement of the related applicable legislation. A list is given in **Annex 2** of the Laws, Standards, Regulations and International Treaties ratified by Argentina that are applicable to forest plantations at the national and provincial levels.

To transport and commercialize harvested wood from a forest plantation, specific documentation is required (www.afip.gov.ar). Transportation documents must always go together with the shipment and it is requested by local and/or national government authorities to confirm the legal origin of the wood (http://www.eldis.org/go/country-profiles&country=1010#.UQv_cx2TySo). Controls of the transport of wood are realized by national authorities such as the National Gendarmerie (<http://www.gendarmeria.gov.ar/prensa/prensa-14/com-163.html>).

Legality for each supplier can be verified in:

- <http://trade.nosis.com>
- <http://www.cuitonline.com>
- <https://seti.afip.gob.ar/padron-puc-constancia-internet/ConsultaConstanciaAction.do>

Additionally, it can be mentioned that National law N° 25080 (01/1999) “Investment for forest plantation” (Extended and reformed by the law N° 26432 – 12/2008), which provides incentive for the establishment and management of forest plantations until harvesting. The Program grants the holder of the approved forest plan with economic and tributary benefits (<http://www.minagri.gob.ar/forestacion/>). This National law has been ratified by all the provinces under the scope of this NRA (province of Misiones – Law N° 3585; province of Corrientes - Law N° 5890; province of Entre Ríos – Law N° 9953; province of Buenos Aires Law N° 14227; province of Santa Fe – Law N° 13320). The Law states that forest plantations to be benefited by these incentives should not be established on land covered by arboreal native masses or permanent or protective forests. The forest plantation must be managed according to the approved management plan by the authority. Among other requirements, the Law demands the accomplishment of an environmental impact evaluation that must be approved by the Ecology Department from each province. Land or forest holders that want to obtain the benefits of the Law, must present legal documentation, e.g.: property rights,



graphic information, and bank details ([http://64.76.123.202/new/0-0/forestacion/promocion_\(ley_25.080\)/04_Formularios/index.php](http://64.76.123.202/new/0-0/forestacion/promocion_(ley_25.080)/04_Formularios/index.php)).

The government agencies in charge of ensuring enforcement of forest legislation are the National Directorate of Forest Production of the Department of Agriculture, Cattle and Fishing of the Nation, and the provincial Forestry Directorates.

From ten, and up to sixteen months after having established the plantation, the holder must present to the provincial authority the request for inspection and certificate of work, accompanied by the legal graphical documentation of the land. From then, the provincial authority will be able to make the field inspection. Afterwards, the provincial authority informs the national authority about the result of the field inspection. The national authority updates the information regarding progress on its web page, and is able to grant the corresponding benefits to the holder in the following link (<http://aire.forestal.magyp.gob.ar/>).

A special case occurs with *Araucaria angustifolia*, a native species of Misiones. Its harvest from native forest is forbidden in Misiones (Law N°2380). There is a risk that wood of this species from native forest could be mixed with wood from plantations during transport. Though no evidence of illegal logging of *Araucaria angustifolia* has been detected and the transport of illegal logs of this species has not been detected by the National Gendarmerie, the precautionary principle is applied for this case in the District of Misiones.

The relevant applicable legislation in Annex II (No 25080 / 26432 and the provincial laws that ratify the national laws, among other regulations), is effectively enforced by the Provincial Forestry Directorates and National Directorate of Forest Production, as well as by the National Gendarmerie. This is based on the information in the letter from the National Directorate of Forest Production (2014/09/16), which was discussed by the chamber balanced NRA-WG, and stakeholder consultation feedback, confirming the enforcement of legislation mentioned in Annex II.

Conclusion-Level of Risk

Based on the existence of a system of regulations, designated governmental authorities, an independent Justice body and lack of, or little news (press release in authorities webpage, forest sector newsletters, media,) on the topic, written explanations from the National Authority, and the feedback comments of the public consultation, the conclusion of the Working Group is that **Corrientes, Entre Ríos, Santa Fe and Buenos Aires** are **LOW RISK** for this indicator. While it has not been demonstrated that *Araucaria angustifolia* is harvested or transported illegally, given that this protected species in Misiones, the precautionary principle is applied for this case and the District of Misiones is **Unspecified Risk** for *Araucaria angustifolia*. Misiones is **LOW RISK** for all other species.

INDICATOR 1.2. There is evidence in the district demonstrating the legality of harvests and wood purchases that includes robust and effective systems for granting licenses and harvesting permits.

Annex 2 of the Standard FSC-STD-40-005 does not provide any information specific to Argentina, nor is any found on the web site <http://www.globalforestregistry.org/>, so information from the provincial and national governments was used.



The harvest of forest plantation does not require licenses or harvesting permits. As mentioned in indicator 1.1, the control system in relation to wood from forest plantations is in the transportation and commercialization stages. With regard to trade in wood from forest plantations, in all of the Districts, in order to remove the product from the FMU to the gathering center or industry, a fiscal transportation document (forest dispatch) is required accompanying the shipment. With the forest shipping tickets, the invoice for the marketed products is prepared, which is the document that establishes the amount for applying payment of national taxes (Value Added Tax, Tax on Profits) and provincial taxes (Gross Income). The purchasing companies are the agent for withholding the Tax on Profits, and for the VAT each case must be consulted on the web site: <http://www.afip.gob.ar/genericos/tramites/rg18.asp>. The validity of sales invoices can be consulted on the web site: <http://www.afip.gov.ar/genericos/imprentas/facturas.asp>.

On the contrary, harvesting of native forests does require a license from the authority.

Conclusion-Level of Risk

According to the information from the National Authority, Federal Administration of Public Income (AFIP, initials in Spanish) the conclusion is that the five Districts for which the assessment for this indicator was made are **LOW RISK**.

INDICATOR 1.3. There is little or no evidence or reporting of illegal harvesting in the district of origin.

Annex 2 of standard FSC-STD-40-005 does not provide any information specific to Argentina, nor is any found on the web site <http://www.globalforestregistry.org/>, so information from the provincial and national governments was used.

Legal harvesting and transport can be verified with the title and documents that prove property rights, cartography of the property, etc., and transportation documents (“remito” in Spanish), trade documents (“facture”) and other documents related to tax controls.

The National Directorate of Forest Production of the Department of Agriculture, Cattle and Fishing of the Nation, has not had to sanction holders for illegal harvesting of wood.

Other sources of information have been consulted and no evidence of illegal harvest in forest plantations have been found (E.g.: <http://www.illegal-logging.info/>; <http://www.dgcorrientes.gov.ar/>; <http://www.dgrmisiones.gov.ar/>). As recognized before, timber from native forests have a different reality.

Conclusion-Level of Risk

Based on all the sources of information consulted, there is no evidence or reports of illegal harvesting from forest plantations. The conclusion is that the five Districts are **LOW RISK** for this indicator.

INDICATOR 1.4. There is a low perception of corruption related to the granting or issuing of harvesting permits and other areas of law enforcement related to harvesting and wood trade.

According to Transparency International, Argentina’s corruption perception index (CPI-2013) is less than 50, with a score of 34 (<http://www.transparency.org/cpi2013/results>), while Worldwide Governance’s



indicators report that the country has a low Corruption Control (2012), in the 25-50th percentile (<http://info.worldbank.org/governance/wgi/index.aspx?fileName=c9.pdf#countryReports>).

Conclusion-Level of Risk

According to the CPI, the five Districts for which the assessment for this indicator was made are **UNSPECIFIED RISK**.

SUMMARY CATEGORY 1

According to the analysis, for indicators 1.2 and 1.3 all districts have been assessed **LOW RISK**, and **UNSPECIFIED RISK** for indicator 1.4. For indicator 1.1, the district of Misiones is **UNSPECIFIED RISK** for sourcing *Araucaria angustifolia*. All other species in Misiones, and all species in the remaining districts scope are **LOW RISK**.

Indicator	Conclusion
1.1. Evidence of enforcement of logging related laws in the district.	Unspecified for sourcing <i>Araucaria angustifolia</i> in Misiones LOW Risk for all other species in Misiones, and for all other Districts
1.2. There is evidence in the district demonstrating the legality of harvests and wood purchases that includes robust and effective systems for granting licenses and harvesting permits. .	LOW Risk
1.3. There is little or no evidence or reporting of illegal harvesting in the district of origin.	LOW Risk
1.4. There is a low perception of corruption related to the granting or issuing of harvesting permits and other areas of law enforcement related to harvesting and wood trade.	Unspecified Risk



CATEGORY 2. WOOD HARVESTED IN VIOLATION OF TRADITIONAL OR CIVIL RIGHTS

The district of origin may be considered low risk in relation to the violation of traditional and civil rights when all of the following indicators are present:

INDICATOR 2.1. There is no UN Security Council ban on timber exports from the country concerned.

With regard to the international sources of information suggested in FSC-STD-40-005, Annex 2B, the United Nations Security Council, as the governing organism for international security, has not established any bans on wood from forest plantations in Argentina. (<http://unfccc.int/2860.php>)

Conclusion-Level of Risk

All of the five Districts for which the assessment for this indicator was made are **LOW RISK**.

INDICATOR 2.2. The country or district is not designated a source of conflict timber (e.g. USAID Type 1 conflict timber).

Argentina does not appear on the list of countries designated as sources of conflict timber.

The final report of the panel of experts on illegal harvesting of natural resources and other forms of wealth in the Democratic Republic of the Congo, 2002, Annexes I and III (S/2002/1146) <http://naturalresources.org/minerals/CD/docs/other/N0262179.pdf>, Conflict Timber; Dimensions of the Problem in Asia and Africa. Volume I. Summarized report. June 2003, available at: www.usaid.gov/hum_response/oti/pubs/vol1synth.pdf.

1. No reference is made to illegal exportation of natural resources from Argentina. <http://www.natural-resources.org/minerals/index.htm>,
2. Argentina is not classified among the countries with Conflict Timber Type I and Type II.

Conclusion-Level of Risk

The five Districts for which the assessment for this indicator was made are **LOW RISK**.

INDICATOR 2.3. There is no evidence of child labor or violation of ILO Fundamental Principles and Rights at work taking place in the forest areas in the districts concerned.

Child Labor

With regard to the sources suggested in Annex 2, B of FSC-STD-40-005, in the case of indicator 2.3, we can say that Argentina is committed to the eradication of child labor, with a principal emphasis on what are referred to as the worst forms of child labor. Argentina has ratified several ILO conventions, including Convention No. 138 on the minimum age, raising the minimum age for employment to 16 years, and Convention No. 182 about the worst forms of child labor.

<http://www.ilo.org/ipecinfo/product/viewProduct.do?productId=2299>

http://www.ilo.org/global/Themes/Child_Labour/lang--es/index.htm



As a country that participates in the International Program for the eradication of Child Labor (IPEC), in 2000 Argentina created the National Commission for the Eradication of Child Labor (CONAETI, initials in Spanish) under the National Ministry of Labor, Employment and Social Security, for the purpose of coordinating, evaluating and providing follow-up on the efforts to detect and eradicate child labor (<http://www.trabajo.gov.ar/erradicaciontrabajoinfantil/>). CONAETI designed the National Plan for the Prevention and Eradication of Child Labor included in the commitments and responsibilities assumed by the Argentine Government. <http://www.trabajo.gov.ar/cooditia/normativas.asp>
<http://www.trabajo.gov.ar/left/estadisticas/bel/index.asp>.

Argentina has an Observatory of Child and Teenager Work (OTIA), the main objective of which is the production, compilation, analysis and diffusion of quantitative and qualitative information on the dimensions and characteristics of work by children and teenagers in Argentina, to provide input to the formulation and evaluation of policies and programs tending to the prevention and eradication of the child and teenager work. The Survey of Activities of Children, Girls and Teenagers (EANNA 2004) and the Module of Activities of Girls, Children and Teenagers (MANNyA 2012) demonstrates a substantial decrease in the child work in Argentina. Likewise, the monitoring existence of Child work is realized by the DIF, from the Department of Work of the Nation.

In relation to labor rights in Argentina:

Indigenous Affairs National Institute (INAI, in Spanish) is in charge of reporting non-enforcement of the law. If there aren't reports about violations of ILO Convention 169, we assume it has not been violated

Freedom of association and trade union freedom and the right to collective bargaining.

All workers have the right to belong to a labor union, according to National Law No. 23.551/88 <http://www.infoleg.gov.ar/infolegInternet/anexos/20000-24999/20993/texact.htm>.

Working conditions for rural workers are established through the National Agrarian Work Commission, an agency within the National Ministry of Labor, Employment and Social Security that is made up of representatives of the workers, representatives of the business sector and the government. This commission establishes wage scales and other working conditions (<http://www.trabajo.gov.ar/agrario>).

Elimination of forced or compulsory labor

Argentina ratified ILO Convention No. 29 on forced labor (1930) on 03/14/1950; and ILO Convention No. 105 on the abolition of forced labor (1957) on 01/18/1960

(http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102536).

National Law No. 26.727/11 – Agrarian Labor Regime and its Regulatory Decree No. 301/13, establish a clear legal framework for rural workers (including forest workers) with regard to contracting, housing, food and transportation, compensation, work hours and weekly rest days, vacations, training, and social security regime (<http://www.trabajo.gov.ar/agrario/normativa.asp>).

National Law No. 25.191/99 created the National Registry of Agrarian Workers and Employers (RENATEA, initials in Spanish), and established Unemployment Benefits and Burial Services Insurance (<http://www.infoleg.gov.ar/infolegInternet/anexos/60000-64999/61181/texact.htm>).

All rural workers (including forest workers) must be registered in the social security system. This can be verified on a specific web site by entering the worker's labor identification (CUIL, initials in Spanish) (<http://tramites.renatea.gob.ar/consulta/>).

The work recorded ensures the worker of access to health services, retirement contributions, unemployment benefits, burial service insurance and labor union membership.



Elimination of discrimination in employment and occupational matters.

Argentina ratified ILO Convention 111 concerning discrimination (employment and occupation), 1958, in 1968, through National Law No. 17.677

(http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102536).

This country has an agency dedicated to the development and control of anti-discrimination policies, which is the National Institute against Discrimination, Xenophobia and Racism (INADI, initials in Spanish).

(<http://inadi.gob.ar/promocion-y-desarrollo/publicaciones/documentos-tematicos/derecho-al-trabajo/legislacion-en-materia-laboral/>)

Forest workers have the possibility of receiving training and certification of their labor competencies through a Sectorial Certifying Body recognized by the Ministry of Labor, made up of representative associations from the business sector, the Argentine Forestry Association (AFOA, initials in Spanish) and the labor sector, and the Argentine Union of Rural Workers and Stevedores (UATRE, initials in Spanish) – Registration Code MTEySS 02-1881. This sectarian body is responsible for the records of workers who are evaluated and certified in occupational roles linked to the forest sector. (http://www.uatre.org.ar/download/certificador_trabajadores_forestales.pdf)

The Department of Employment of the Nation, through the Direction of Federal Inspection (DIF), in coordination and collaboration with the organisms and provincial services with competence for inspection of the work, inspects the whole country and records findings regarding the Freedom of association, and trade union freedom and the right to collective bargaining, of forced or compulsory labor, and of discrimination in employment and occupational matters. Cases of child and unregistered work in forest plantations were found in three of the five Districts (Provinces of Misiones, Entre Ríos and Corrientes) in the last three years. ([http://www.trabajo.gov.ar/inspeccion/operativos/?cat=ir](http://www.trabajo.gov.ar/inspeccion/operativos/?cat=ir;); <http://www.infojusnoticias.gov.ar/>).

Conclusion-Level of Risk

Due to the information from the authority (DIF), the Districts of Misiones, Corrientes and Entre Ríos are considered as **UNSPECIFIED RISK** and Districts of Santa Fé and Buenos Aires are considered as **LOW RISK**.

INDICATOR 2.4. There are recognized and equitable processes in place to resolve conflicts of substantial magnitude pertaining to traditional rights including use rights, cultural interests or traditional cultural identity in the district concerned.

Argentina has laws and organizations oriented towards resolving any such conflicts or issues concerning indigenous peoples (<http://www.argentina.gob.ar/pais/poblacion/47-pueblos-originarios.php>); (<http://www.desarrollosocial.gov.ar/ipeblosoriginarios/1048>).

It was found that such laws are enforced by courts in Argentina to respect ILO in and outside the Districts within the scope of this NRA, e.g.:

http://www.ilo.org/indigenous/Resources/Publications/WCMS_116075/lang--es/index.htm;

<http://misionesonline.net/2014/10/28/historico-acuerdo-restituye-cuatro-mil-hectareas-a-la-comunidad-guarani/>. Compare category 1 assessment.

The National Constitution (1994) incorporated Article 75 according to which it is the role of the Congress “To recognize the ethnic and cultural preexistence of the Argentine Indigenous Peoples”

(<http://infoleg.mecon.gov.ar/infolegInternet/anexos/0-4999/804/norma.htm>).



Between 1984 and 1993, the national government enforced the application of an equitable process to resolve conflicts in relation to use rights, cultural interests or traditional cultural identity by the National Law No. 23302/85, regulated by Decree No.155/89, that order to create the National Institute of Indigenous Affairs (INAI, initials in Spanish) (<http://www.desarrollosocial.gov.ar/leyes/152>; <http://www.desarrollosocial.gov.ar/inai/104>). The INAI has the infrastructure and procedures for dealing with any complaints or actions that attack or violate the rights of the indigenous peoples (<http://www.desarrollosocial.gov.ar/Uploads/i1/Institucional/1.OrganosDeConsultayParticipacion.pdf>). Each province creates and develops a Council of Indigenous Participation, formed by representatives of the indigenous people and provincial authorities to implement instances of dialog if any conflict arises between the indigenous people and private owners of the land. There are no demonstrated conflicts of considerable magnitude in relation to traditional rights of use, included cultural interests or cultural traditional identity in areas of forest plantations for the Districts of the scope as can be verified in : <http://www.desarrollosocial.gov.ar/INAI/site/default.asp>; <http://asgvaraniesmisiones.org>; [http://www.santafe.gov.ar/index.php/web/content/view/full/118530/\(subtema\)](http://www.santafe.gov.ar/index.php/web/content/view/full/118530/(subtema)); <http://www.sdh.gba.gov.ar/programas/cpaindigenas.php>

National Law No. 24.544/95, approved the creation of the Fund for Development of Indigenous Peoples of Latin America and the Caribbean (UN).

National Law No. 24.874/97, adopted the International Decade of the World's Indigenous People (UN).

Laws were passed at the provincial level supporting recognition of the First Peoples:

Province of Misiones

Law No. 2.727/89

General Directorate of Guaraní Affairs, Provincial Ministry of Human Rights.

(<http://asgvaraniesmisiones.org/>)

Province of Entre Ríos

Provincial Constitution, Art.33, recognizes the First Peoples, their ethnicities and culture.

Law No. 9.653/05. Accedes to National Law No. 23.302

Province of Santa Fe

Law No. 11.078/93

Provincial Institute of Santa Fe Aboriginal Affairs, Ministry of Social Development.

[http://www.santafe.gov.ar/index.php/web/content/view/full/118530/\(subtema\)](http://www.santafe.gov.ar/index.php/web/content/view/full/118530/(subtema))

Province of Buenos Aires

Decree No. 3631/07

Provincial Council of Indigenous Affairs. <http://www.sdh.gba.gov.ar/programas/cpaindigenas.php>

In agreement with the National Institute of Indigenous Affairs (INAI), and all sources consulted above, there is no evidence of unresolved conflicts of considerable magnitude in relation to traditional rights of use, included cultural interests or cultural traditional identity in areas of forest plantations kinds for the Districts of the scope.”

Conclusion-Level of Risk

The information obtained indicates that Argentina has processes for resolving disputes regarding traditional rights and institutions in order to monitor compliance with the sectarian legislation in effect, And that do not demonstrate conflicts of considerable magnitude in relation to traditional rights of use, included cultural interests or cultural traditional identity in areas of forest plantations for the Districts of the scope. <http://www.desarrollosocial.gov.ar/INAI/site/default.asp>

All of the Districts for which the assessment for this indicator was made are **LOW RISK**.



INDICATOR 2.5. There is no evidence of violation of ILO Convention 169 on Indigenous and Tribal Peoples in the forest areas in the district concerned.

Argentina ratified Convention 169 on Indigenous Peoples on July 3, 2000.

(http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102536)

Through Law No. 23.302/85, the national government created the National Institute of Indigenous Affairs (INAI, initials in Spanish) for the purpose of promoting, coordinating and executing the government's actions on behalf of integral development of indigenous peoples and communities, regulated by Decree No. 155/89 (<http://www.desarrollosocial.gob.ar/leyes/152>). INAI is a decentralized agency whose purpose is to ensure full enjoyment of citizenship for the members of the indigenous peoples, guaranteeing compliance with the rights consecrated in the Constitution (<http://www.desarrollosocial.gob.ar/inai/104>).

In agreement to the Indigenous Affairs National Institute and to information issued by ILO, there is no evidence of violation of ILO Convention 169 in areas of forest plantations for the Districts of the scope.

<http://www.desarrollosocial.gov.ar/INAI/site/default.asp>,

http://www.oit.org.ar/portal/index.php?option=com_content&view=frontpage&Itemid=1

Resolution No. 328/2010 created the National Registry of Organizations of Indigenous Peoples (<http://www.infoleg.gob.ar/infolegInternet/verNorma.do?id=174780>). INAI made a territorial survey of indigenous peoples and produced a map with their geographic location.

(http://www.desarrollosocial.gob.ar/Uploads/i1/Institucional/Relevamiento_Territorial_Comunidades_Indigenas.PDF).

The National Office of the ILO has no information about any violations of Convention 169 in this country.

(<http://www.oit.org.ar/>).

Conclusion-Level of Risk

According to the information gathered from provincial agencies, there has been no evidence of violation of Convention 169.

The five Districts for which the assessment for this indicator was made are **LOW RISK**.

SUMMARY CATEGORY 2

In agreement with the analysis of the indicators 2.1, 2.2, 2.4, and 2.5, all Districts are **LOW RISK**.

With regard to indicator 2.3, some cases of child labor and of labor breaches in some of the analyzed Districts have been detected (Misiones, Corrientes y Entre Ríos). The Districts Misiones, Corrientes y Entre Ríos are therefore considered as **UNSPECIFIED RISK**, and Santa Fe and Buenos Aires are considered **LOW RISK**.



Indicator	Conclusion
2.1. There is no UN Security Council ban on timber exports from the country concerned	LOW RISK
2.2. The country or district is not designated a source of conflict timber (e.g. USAID Type 1 conflict timber).	LOW RISK
2.3. There is no evidence of child labor or violation of ILO Fundamental Principles and Rights at work taking place in forest areas in the district concerned.	UNSPECIFIED RISK for the districts of Misiones, Corrientes and Entre Ríos LOW Risk for the districts of Santa Fe, y Buenos Aires
2.4. There are recognized and equitable processes in place to resolve conflicts of substantial magnitude pertaining to traditional rights including use rights, cultural interests or traditional cultural identity in the district concerned.	LOW RISK
2.5. There is no evidence of violation of ILO Convention 169 on Indigenous and Tribal Peoples taking place in the forest areas in the district concerned.	LOW RISK



CATEGORY 3. WOOD HARVESTED FROM FOREST IN WHICH HIGH CONSERVATION VALUES ARE THREATENED BY MANAGEMENT ACTIVITIES

The district of origin may be considered low risk in relation to threat to high conservation values if: a) indicator 3.1 is met; or b) indicator 3.2 eliminates (or greatly mitigates) the threat posed to the district of origin by non-compliance with 3.1.

INDICATOR 3.1. Forest management activities in the relevant level (eco-region, sub-eco-region, local) do not threaten ecoregionally significant high conservation values.

In Argentina there are temperate and sub-tropical regions recognized throughout the world as having a high concentration of biodiversity. These are identified at the national level by the Secretariat of the Environment and Sustainable Development (SAyDS, for its initials in Spanish) (<http://www.ambiente.gob.ar/?idseccion=194>).

The HCVs are indicated by the following referenced sources of information provided in the CW standard to identify ecoregions at the district level as:

- 1) Regions identified as Hotspots of Biodiversity by *Conservation International*, (http://www.conservation.org/where/PRIORITY_AREAS/HOTSPOTS/SOUTH_AMERICA/Pages/south_america.aspx)
- 2) Regions identified by the World Wildlife Fund (WWF) as Global 200 Ecoregions (http://es.wikipedia.org/wiki/Global_200#Global_200).
- 3) The list of World Heritage sites of the International Union for Conservation of Nature (IUCN - <http://iucn.org>) identifies 193 natural sites, four of which are in Argentina (http://iucn.org/about/work/programmes/wcpa_worldheritage/list_of_natural_sites) and only one is in the study area, *Iguazú National Park* (<http://whc.unesco.org/en/list/303>), located in the Province of Misiones. It is representative of Atlantic Forest, was created by the national government (Law No. 12103/1934), and is part of the Argentine Federal Protected Areas System – SIFAP (initials in Spanish). It was registered in the World Heritage List in 1984.
- 4) Among the “Terrestrial Ecoregions” identified by the WWF as high conservation priority contained in the Neotropical region of South America (<http://worldwildlife.org/biomes>) are the following:
 - *Humid tropical and subtropical broadleaf forests* (<http://www.worldwildlife.org/biomes/tropical-and-subtropical-moist-broadleaf-forests>), which in the case of Argentina are found in the northeastern part of the country (<http://www.worldwildlife.org/ecoregions/nt0150>). Only 5% of the original forest remains in the Neotropical region, so its conservation status is Critical / Threatened.
 - *Tropical and Subtropical Grasslands, Savannas and Shrublands* (<http://www.worldwildlife.org/biomes/tropical-and-subtropical-grasslands-savannas-and-shrublands>), which identifies in Argentina *Grasslands, savannas with palm trees and gallery forests* of this ecoregion (<http://www.worldwildlife.org/ecoregions/nt0710>) located in a small section of the Province of Entre Ríos. Agriculture and livestock production have altered these natural communities to a large extent, so their status is considered to be Critical / Threatened.
 - *Flooded grasslands and savannas*. In northeastern Argentina, the Southern Cone Mesopotamian Savannas are identified (<http://www.worldwildlife.org/ecoregions/nt0909>) in the Provinces of Misiones, Corrientes and Entre Ríos. In those areas, 3 species of endemic birds were identified, two of which



are threatened, so their status is considered to be Vulnerable; and for eastern Argentina, the floodable savannah (<http://www.worldwildlife.org/ecoregions/nt0908>), located along the middle and lower part of the Paraná River, and in the Río de la Plata basin in the Provinces of Entre Ríos, Santa Fe and Buenos Aires. The principal threats to these areas are construction of dams and dikes, hunting, urban expansion and pollution. A National Park and a series of protected nature reserves, recognized by international organizations*, are found in this area. Conservation status: Critical / Threatened.

* The international organizations are:

- UNESCO in the MAB Program's World Network of Biosphere Reserves (http://www.unesco.org/new/fileadmin/MULTIMEDIA/HQ/SC/pdf/sc_mab_BRList2010_EN.pdf)
 - Conservation International (http://www.conservation.org/where/PRIORITY_AREAS/HOTSPOTS/SOUTH_AMERICA/Pages/south_america.aspx), Greenpeace (<http://www.greenpeace.org.ar/blogbosques>), Argentine Birds - Ornithological Association of La Plata (Aves Argentinas - Asociación Ornitológica de la Plata) (<http://www.avesargentinas.org.ar/cs/conservacion/aicas/home.html>), Argentine Wildlife Association (Fundación Vida Silvestre Argentina - FVSA), associated with the WWF (<http://www.vidasilvestre.org.ar/>).
- 5) Red List of Ecosystems of the International Union for Conservation of Nature (IUCN) (<http://www.iucnredlistofecosystems.org/>). No initiative for Argentina is mentioned in this program (<http://www.iucnredlistofecosystems.org/case-studies/america/>).
- 6) WRI *Frontier Forests* Intact Forest Landscapes (www.intactforests.org). The Iberá wetlands, situated in the Corrientes District, are the only ecosystem identified for Argentina.

The above areas are covered by the national protection scheme. Thus, it has been interpreted that areas protected under Category I (strict conservation) of National Law No. 26.331 are considered as HCV. Areas under Category II (conservation and harvesting with a management plan) are considered as HCVs only for biodiversity conservation.

Inside the forest areas that are fundamental to satisfying the needs of the local communities and critical areas for the traditional cultural identity of local communities, there are areas of native forests or other natural areas with great importance for local communities, especially indigenous communities, in some of the districts. These areas are included under some of the figures of protection of the natural areas included in the national system of natural protected areas (Forest System of Protected Areas – Administration of National Parks) or inside the areas granted by the State as lands of exclusive property of the different people or original communities. This is recorded by the INAI, across the National Record of Indigenous Communities and of the Program of Territorial Report of Indigenous Communities (<http://www.desarrollosocial.gob.ar/Uploads/i1/Institucional/3.MapaDePueblosOriginarios.pdf>).

Risk Threshold

The threshold will be taken to be the presence of HCV, recognized as conservation value areas of the Federal System of Protected Areas in the districts covered.

LOW RISK: Districts:

** Where there are no areas with ecoregionally significant conservation values and/or where the Forest Management Units (FMUs) are located at a minimum distance of 5 km from the border of that area and where there is no evidence of damage to HCVs caused by management activities.

UNSPECIFIED RISK: Districts:



** Where there are areas with HCVs and the FMUs are adjacent to or less than 5 Km away from the border of the area with HCVs or there is evidence of damage caused by management activities

Conclusion – Level of Risk

In all the Districts analyzed, there are areas with ecoregional conservation values with international recognition. They are identified in the Federal System of Protected Areas, though there are no official records of the impact associated with forest management of plantations in adjacent protected areas and/or those of cultural-social interest. In view of the above and implementing the precautionary principle, it is considered that all of the Districts are **UNSPECIFIED RISK**.

INDICATOR 3.2. A strong system of protection (effective protected areas and legislation) is in place that ensures survival of the HCVs in the ecoregion.

Among the measures that Argentina has adopted for the conservation of ecosystems and related to ecoregions, are the approval of National Law No. 26.331 “Minimum Levels of Environmental Protection for Native Forests” and the creation of the Federal System of Protected Areas (SIFAP, initials in Spanish), through an agreement signed by the SAyDS, the National Parks Administration, and the Federal Environmental Council (www.sib.gov.ar/sifap/default.htm).

The objectives of Law 26331 are to:

- a) Promote conservation by means of the Territorial Regulations for Native Forests and regulation of expansion of the agricultural boundary and any other changes in the use of the soil;
- b) Implement the necessary measures to regulate and control the reduction of area of existing native forests, oriented towards achieving an area that will last over time;
- c) Improve and maintain ecological and cultural processes in native forests that benefit society;
- d) Ensure that precautionary and preventive principles prevail, maintaining native forests whose environmental benefits or the environmental damages that would be generated by their absence cannot yet be shown with the techniques currently available; and
- e) Encourage activities for the enrichment, conservation, restoration, improvement and sustainable management of native forests.

Three categories are established for conservation of native forests by the law: Category I (red): sectors with very high conservation values that should not be transformed; Category II (yellow): sectors with medium conservation values that can be degraded but that in the opinion of the jurisdictional enforcement authorities charged with implementation of restoration activities can have a high conservation value and could have the following uses: sustainable harvesting, tourism, and scientific collection and research; and Category III (green): sectors with low conservation values that can be partially or totally transformed even under the criteria given in this law.

Enforcement of law 26331 is verified by the Management Unit of the Forest Evaluation System (UMSEF, initials in Spanish) in SAyDS, which performs satellite monitoring of native forests (http://www.ambiente.gov.ar/archivos/web/UMSEF/file/LeyBN/monitoreo_bn_2006_2011_ley26331.pdf). The latest results regarding the rate of deforestation indicate that for the Misiones District, the rate was



0.56%, for the Corrientes District it was 0.15%, and for the Santa Fe District it was 0.14%. The principal cause of deforestation has been the forward movement of the agricultural boundary. The Entre Ríos and Buenos Aires Districts were not analyzed.

SIFAP includes all the parks and reserves in the country created and administered by national, provincial or municipal agencies or by private parties or intermediary organizations. There are no records of the actions and results of conservation in those areas.

Argentina has a protective system for the survival of HCVs in ecoregions. It consists of enforcement of National Law No. 26.331 “Minimum Levels of Environmental Protection for Native Forests” and the operations of the Federal System of Protected Areas (SIFAP, initials in Spanish). The national agency for enforcement of this law and the SIFAP, is the Directorate of Forests within the Sub-Secretariat of Planning and Environmental Policy (SSPyPA, initials in Spanish), belonging to the Secretariat of Natural Resources and the Environment (SAyDS, initials in Spanish).

Through the Management Unit of the Forest Evaluation System (UMSEF, initials in Spanish), the Forest Directorate in the SPyPA performs satellite monitoring of forests (http://www.ambiente.gov.ar/archivos/web/UMSEF/file/LeyBN/monitoreo_bn_2006_2011_ley26331.pdf).

Moreover, the country has made significant advances in application of the Convention for Biological Diversity by defining the Plan of Action for the National Strategy on Biodiversity 2011-2020 (<http://www.ambiente.gov.ar/default.asp?IdArticulo=3410>). The Convention on Biological Diversity establishes a criterion for satisfactory representation for ecosystems, when more than 15% of the ecoregion is under some category of protection (E.g. National Parks, Provincial Parks, Provincial Protected Areas, etc.). In the latest report of the Convention on Biological Diversity (Fourth Report – 2010) (<http://www.cbd.int/doc/world/ar/ar-nr-04-es.pdf>) the ecosystems mentioned in Indicator 3.1 as being in a critical, threatened or vulnerable status have a satisfactory level of representation.

With regard to sources of information, which shows a positive conclusion regarding progress towards a solid system of protection of areas that ensures survival of the HCVs in the ecoregion, they do not allow us to draw that conclusion. The latest report of the World Bank’s “Worldwide Governance Indicators” shows for Argentina a percentage for the indicator of “effectiveness of law enforcement” of close to 30%, well below the threshold of 75% that the World Bank establishes as an indicator of a high level of compliance with the law in a country: <http://info.worldbank.org/governance/wgi/index.aspx#countryReports>.

Conclusion - Level of Risk

Although Argentina has an HCV protection system to ensure their survival in the ecoregion, no official data have been found that make it possible to verify the effectiveness of supervision of protected natural areas that ensures low risk for this indicator.

In view of the above, it is considered that all of the Districts being assessed for this indicator are **UNSPECIFIED RISK**.

SUMMARY CATEGORY 3

All of the 5 Districts covered by the assessment of this category are UNSPECIFIED RISK.

Indicator	Conclusion
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3.1. Forest management activities in the relevant level (ecoregion, sub-ecoregion, local) do not threaten eco-regionally significant high conservation values.	UNSPECIFIED RISK
3.2. A strong system of protection (effective protected areas and legislation) is in place that ensures survival of the HCVs in the ecoregion.	UNSPECIFIED RISK



CATEGORY 4. WOOD HARVESTED FROM AREAS BEING CONVERTED FROM FOREST AND OTHER WOODED ECOSYSTEMS TO PLANTATIONS OR NON-FOREST USES.

The district of origin may be considered low risk in relation to conversion of forest to plantations or non-forest uses when the following indicator is present:

INDICATOR 4.1. There is no net loss and no significant rate of loss (> 0.5% per year) of natural forests and other naturally wooded eco-systems, such as savannahs, taking place in the ecoregion in question.

The Argentine Republic originally had an approximate area of 100 million hectares of native forests. Currently it is estimated that native forests have an area of about 30 million hectares. The main driver of deforestation has been the advancement of the agricultural frontier. As an indication, plantation forests occupy less than 2 million hectares in Argentina and, in most cases, these planted forests were established on lands previously used for agriculture or cattle ranching.

Different sources of information were consulted by the working group reporting the following results: The Global Forest Registry (<http://www.globalforestregistry.org/>) determines Argentina as Low Risk for this category. The Global Forest Resource Assessment 2010 of Food and Agriculture Organization of United Nations (<http://www.fao.org/forestry/fra/fra2010/>) estimates an annual deforestation rate for different periods between 1990 and 2010. The rate has been decreasing in this period, being 0.8% for the last period assessed (2005 to 2010). It is important to consider that the rate is for the whole country, not the specific area covered by the 5 Districts included in this NRA.

The Environment and Sustainable Development Secretariat, national authority, is monitoring the native forest lost by province as one of the commitments established by the National Law 26.331 of Environmental Protection of Native Forest Minimum Requirements" (<http://www.ambiente.gov.ar/>). The last available data for the period 2006 to 2011 indicates the forest lost rate for the District of Misiones (0,59%), Corrientes (0,18%) and Santa Fe (0,34%), but not for Entre Ríos and Buenos Aires. It is important to remark that this conversion of native forests may be related to any productive activity (mainly agriculture and cattle).

The Global Forest Watch contains information about the loss and profit of native forests in Argentina and in each of the Districts (www.globalforestwatch.org/country/ARG). Analyzing this information, is observed that the clear change annual average of forest coverage for the period 2009 to 2012 (last available information) for every evaluated District is: Buenos Aires:-0.1%, Corrientes: 0.6% (net profit in the forest coverage), Entre Ríos:-0.2%, Misiones:-0.1%, Santa Fe:-0.2%. It is important to notice that the loss of native forests can be related to any productive activity (principally agriculture and cattle).

Araucaria angustifolia is the only native species used in forest plantations in the Districts under Assessment. In consequence, there is a risk of mixing *Araucaria* from a deforestation of native forests and *Araucaria* from a forest plantation. The natural distribution of *Araucaria* is limited to the center-east of Misiones. The rest of the species used in forest plantations (pine and eucalyptus) are not native species and there are no chances that they are being supplied from areas being converted from native forests.

Conclusion-Level of Risk

Except for the *Araucaria angustifolia* in Misiones, all the Districts are of **LOW RISK**.



SUMMARY CATEGORY 4

In agreement to all the analyzed precedents the indicator 4.1 is **UNSPECIFIED RISK** for sourcing *Araucaria angustifolia* in the District of Misiones, and for the rest of the species in Misiones, and the rest of the Districts of the scope is **LOW RISK**

Indicator	Conclusion
4.1 There is no net loss and no significant rate of loss (> 0.5% per year) of natural forests and other naturally wooded eco-systems, such as savannahs, taking place in the ecoregion in question.	UNSPECIFIED for sourcing <i>Araucaria angustifolia</i> in Misiones LOW RISK for all other species in Misiones and all other districts



CATEGORY 5. WOOD FROM FORESTS IN WHICH GENETICALLY MODIFIED TREES ARE PLANTED.

The district of origin may be considered low risk in relation to wood from genetically modified trees when one of the following indicators is complied with:

INDICATOR a) There is no commercial use of genetically modified trees of the species concerned taking place in the country or district concerned; or

According to the FAO report, “Forest Genetic Resources Working Paper 59” that reviews the status of forest biotechnology information including genetic modifications, this country does not have genetically modified forest in either a research or production phase (<http://www.fao.org/docrep/008/ae574e/ae574e00.htm>).

The same is indicated in the information supplied by the Convention on Biological Diversity (<http://bch.cbd.int>) and reports by NGOs such as the World Rainforest Movement (http://wrm.org.uy/es/files/2013/01/Briefing_GM_Trees_by_country.pdf)

In Argentina the institution that supervises genetically modified organisms is the National Directorate of Biotechnology belonging to the Ministry of Agriculture, Livestock Production and Fisheries, (mlema@minagri.gob.ar; biotecnologia@minagri.gob.ar).

This Directorate is in charge of processing and analyzing applications submitted for development, release into the environment (in nurseries, bioteriums (animal facilities) or the countryside), and approval for marketing genetically modified organisms
http://minagri.siiia.gob.ar/site/agregado_de_valor/biotecnologia/10-DIRECCION/index.php

SAGPyA Resolution No. 46/2004 created the National Registry of Operators with Genetically Modified Plant Organisms, which is managed by INASE (<http://www.inase.gov.ar>). Individuals or legal entities that experiment with or multiply genetically modified plant organisms are recorded in this Registry.

According to the information that appears in this Registry, there have been no introductions, production or marketing of genetically modified forest species in this country.

The National Registry of Operators with Genetically Modified Plant Organisms can be consulted here:
http://www.inase.gov.ar/index.php?option=com_content&view=article&id=98&Itemid=84

Conclusion-Risk Level

All of the 5 Districts covered by the assessment of this category are **LOW RISK**.

INDICATOR b) Licenses are required for commercial use of genetically modified trees and there are no licenses for commercial use; **or**

This was not included in the assessment, since there is no evidence for Indicator 1.1.

INDICATOR c) It is forbidden to use genetically modified trees commercially in the country concerned.

This was not included in the assessment, since there is no evidence for Indicator 1.1.

SUMMARY CATEGORY 5

All of the 5 Districts covered by the assessment of this category are **LOW RISK**.




Indicator	Conclusion
5.1. There is no commercial use of genetically modified trees of the species concerned taking place in the country or district.	LOW RISK



Annex 1 – Map of the 5 Districts (Provinces) covered by this National Risk Assessment.



 Districts (Provinces) covered in this National Risk Assessment



Annex 2 – Laws, Standards, Regulations, and International Treaties ratified at the national and provincial level that are applicable to forest plantations of exotic species.

1. Legal rights to harvest:

1.1 Rights of land ownership and management: Legislation covering land tenure rights, including customary rights as well as management rights that include the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legal required licenses.

Risks may be encountered where land rights have not been issued according to prevailing regulations and when there have been cases of corruption in the process of issuing land tenure and management rights.

The purpose of this sub-category is to ensure that any land tenure and management rights have been issued according to the legislation.

Real estate is registered at the provincial level. Each province has a registry, and it can be consulted through a notary who represents the owner. There is a figure known as "Property Right to Forest Land", created by National Law No. 25.509/01; however, little use is made of it. If property right to forest land is established, the land must be recorded in the Property Registry in order to be valid.

Another form of temporary land tenure is by usufruct, a legal figure that is included in the Civil Code; however, it is not used much related to forests. To be legal, it is necessary for there to be a usufruct contract entered into by Public Deed.

Tax registration for businesses is at the national level. It is open to public consultation at <http://www.afip.gov.ar>. The enterprise's fiscal and legal domiciles are identified in this registry and the economic activities for which it is registered.

1.2 Concession Licenses: Legislation regulating the procedures for issuing forest concession licenses, including use of legal methods to obtain a concession license.

-Especially, bribery, corruption and nepotism are well-known issues in connection with concession licenses. The process of issuing concession licenses or harvest rights must follow the correct procedures.

-The purpose of this indicator is to avoid situations where organizations obtain concession licenses via illegal means such as bribery, or where organizations or entities that are not eligible to hold such rights do so via illegal means.

-The threshold that should be considered in assessing the risk under this indicator is identification of situations where due process has not been followed and the concession rights can therefore be considered to be illegally issued. The level of corruption in the country or sub-national region is considered to play an important role, and corruption indicators should therefore be considered in evaluating risks.

This does not apply to forest plantations of exotic species. All FMUs are private property. There are no concession licenses in the 5 Districts (Provinces) for which the assessment was made.

1.3 Management and Harvest Planning: Any requirements for management planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, as well as approval of these by competent authorities.



-The principal risk is encountered when the quality of the management plan results in serious overharvesting (which may be due to extremely incorrect tax data or simply to incorrect or missing calculations). Cases where required management planning documents are not in place or have not been approved by competent authorities should be considered.

This does not apply to forest plantations of exotic species. Submission of a forestry plan or a logging plan for harvesting and gathering wood from forest plantations of exotic species is not required...

1.4 Harvesting permits: Legislation regulating the issuing of harvesting permits, licenses or other legal document required for specific harvesting operations. It includes the use of legal methods to obtain the permit.

-The purpose of this indicator is to prevent situations in which there are no harvesting permits or they are obtained through illegal means such as bribery, or when harvesting permits are issued for areas or species that are not eligible for harvesting.

-Bribery is well-known issue in connection with the issuing of harvesting permits. Bribery is commonly used to obtain harvesting permits for areas or species that cannot be harvested legally (e.g. protected areas, areas that do not fulfill requirements of minimum age or diameter requirements, tree species that cannot be harvested, etc.) In cases where harvesting permits classify species and qualities to estimate fees, corruption and bribery can be used to classify products that will result in a lower fee. The level of corruption in a country or sub-national region is considered to play an important role, and corruption indicators should therefore be considered when evaluating risks.

-In cases of illegal logging, harvesting permits from sites other than the actual harvesting site may be provided as a fake proof of legality of the harvested material.

This does not apply to forest plantations of exotic species. Issuance of permits or licenses or other legal document is not required for harvesting in the case of forest plantations of exotic species.

National Law 25.080/99, and its extension, National Law 26.432/08 and its regulations, Resolution No. 33/13.

This National law has been ratified by all the provinces under the scope of this NRA (province of Misiones – Law N° 3585; province of Corrientes - Law N° 5890; province of Entre Ríos – Law N° 9953; province of Buenos Aires Law N° 14227; province of Santa Fe – Law N° 13320).

2. Taxes and fees

2.1 Payment of royalties and harvesting fees. Legislation covering payment of all legally required forest harvesting specific fees, such as royalties, stumpage fees and other volume based fees. It also includes payments of fees based on correct classification of quantities, qualities and species. Incorrect classification of forest products is a well-known issue often combined with bribery of officials in charge of controlling the classification.

No payments of royalties or fees are made for harvesting wood from forest plantations of exotic species.

2.2 Value Added Taxes and other sales taxes: Legislation covering different types of sales taxes which apply to the material being sold, including selling material as growing forest (standing stock sales).



-Situations where products are sold without official sales documents or far below the official market price to evade payment of taxes, combined with unofficial payments.

National Level

National Decree No. 280/97 (t.o. VAT law). Large taxpayers are the withholding agent.

Province of Misiones:

Law XXII - 35 (Previously Law 4366) Fiscal Code for the Province of Misiones.

DG01/13. Modification of the rates in the Tax on Gross Income

Province of Corrientes

Law No. 3.804/83 (revised text) Fiscal Code for the Province of Corrientes. There is no payment of royalties or fees for harvesting on plantations.

Province of Entre Ríos

Provincial Decree No. 3567/06 (t.o.) Fiscal Code for the Province of Entre Ríos

Province of Santa Fe

Provincial Decree No. 2350/97 (revised text) Fiscal Code for the Province of Santa Fe

Province of Buenos Aires

Law No. 10.397 (revised text). Fiscal Code for the Province of Buenos Aires.

2.3 Income and profit taxes: Legislation covering income and profit taxes related to the profit derived from sale of forest products and harvesting activities. This category is also related to income from the sale of timber and does not include other taxes generally applicable to businesses or related to salary payments.

National Decree 649/97 (t.o. Law on Profit Taxes).

3. Timber harvesting

3.1 Timber harvesting regulations: These cover any legal requirements for harvesting techniques and technology, including selective cutting, shelter wood regenerations, reduced impact logging, clear felling, transport of timber from felling site and seasonal limitations.

Typically this includes regulations on the size of felling areas, minimum age and/or diameter for felling trees and elements that must be preserved during felling, etc. Establishment of skidding or hauling trails, road construction, drainage systems and bridges, etc., shall also be considered, as well as planning and monitoring of harvesting activities. Any legally binding codes for harvesting practices should be considered...

There are no legal requirements for harvesting on plantations with exotic species, either harvesting techniques or technology, selective cutting, shelter wood regenerations, reduced impact logging, clear felling, transport of timber from felling site or seasonal limitations.

3.2 Protected sites and species: This covers legislation related to protected areas and protected, rare or endangered species, including their habitats and their potential habitats.

The purpose of this indicator is to prevent the risk harvesting in protected areas or sites in violation of protection plans, as well as illegal harvesting of protected species on a significant scale.

National Level

National Law No. 25 335/00 (ratifies RAMSAR)



Province of Misiones

Provincial Law No. XVI -29 (previously Law 2932) on Protected Natural Areas

Provincial Law No. XVI -47 (previously Law 3337) on Biodiversity

Provincial Law No. XVI -105 on Management of Native Forests

Provincial Law No.12.103/34. Creation of the Iguazú National Park, 54,380 ha.

Provincial Law No. 24.288/93. Creation of Saltos del Moconá National Nature Monument

Provincial Law No. 24.962/98. Creation of Peninsula Protected Nature Area.

National Decree No. 2149/90. Creation of the San Antonio Strict Nature Reserve.

Provincial Law No. 3041 and DR N° 2472/93, Creation of the Yaboty Biosphere Reserve Yaboty 263.313 ha

Provincial Law XVI No. 60 (previously Law No. 3631/99). Creation of the Green Corridor: 1,180,000 ha.

Provincial Decree No. 1373/02. Creation of the Uruguay River Coastal Park: 360.082 ha.

Provincial Law No. 3302/96 Creation of the Uruguay Lake Protected Landscape: 8000 ha.

Provincial Law No. 3468/97. Creation of the Andrés Gaia (or Güirá Oga) Protected Landscape: 11 ha.

Provincial Decree No. 7/92. Creation of the Multiple Use Reserve, Victoria River Barracks Annex.

Provincial Decree No. 7/92. Creation of the Multiple Use Reserve, Victoria River E.E.A.

Municipal Ordinance No. 97/04 Puerto Iguazú. Creation of the Municipal Multiple Use Reserve: 2000 hectares.

Provincial Law No. 3256/95. Creation of the private Papel Misionero Natural Cultural Reserve (within the Yabotí Biosphere Reserve), 10,397 ha.

Provincial Law No. 4239/05 Creation of the Cuñá Pirú Cultural Nature Reserve.

Provincial Law No. 4098/04. Creation of the Iriapú Cultural Nature Reserve.

Provincial No. 3271/79. Creation of the Íctica Corpus Nature Reserve and the Caraguatay Ichthyic Nature Reserve.

YAGUARETÉ Natural Monument - Provincial Law No. XVI-22 (previously Law No. 2589)

ANTA O TAPIR Natural Monument - Provincial Law XVI-22 (previously Law No. 2589)

OSO HORMIGUERO Natural Monument - Provincial Law XVI -22 (previously Law No. 2589)

LOBO GARGANTILLA Natural Monument - Provincial Law XVI-44 (previously Law No. 3320)

CARAYA ROJO Natural Monument - Provincial Law XVI-56 (previously Law No. 3455)

AGUARA GUAZÚ Natural Monument - Provincial Law XVI-75 (previously Law No. 4083)

ZORRO PITOCO Natural Monument - Provincial Law XVI-56 (previously Law No. 3455)

PATO SERRUCHO Natural Monument - Provincial Law XVI -44 (previously Law No. 3320)

LORO CHARAO Natural Monument - Provincial Law XVI-56 (previously Law No. 3455)

MARACANÁ LOMO ROJO Natural Monument - Provincial Law XVI-56 (previously Law No. 3455)

TORDO AMARILLO Natural Monument - Provincial Law XVI-79 (previously Law No. 4138)

YETAPA DE COLLAR Natural Monument - Provincial Law XVI-79 (previously Law No. 4138)

TUCAN GRANDE Natural Monument - Provincial Law XVI-75 (previously Law No. 4083)

AGUILA HARPIA Natural Monument – Law XVI-44 (previously Law No. 3320)

LAPACHO NEGRO Natural Monument - Law XVI-91 (previously Law No. 4318/06)

PINO PARANÁ Natural Monument - Law XVI-19 (previously Law No. 2380/86)

PALO ROSA Natural Monument - Law XVI-19 (previously Law No. 2380/86)

CHACHÍ BRAVO (swamps) Natural Monument - Law XVI-82 (previously Law No. 4186/05)

CHACHÍ BRAVO (jungle) Natural Monument - Law XVI-82 (previously Law No. 4186/05)

CHACHÍ MANSO Natural Monument – Law No.4186/05.

CÁCTUS DE TEYÚ CUARÉ Natural Monument - Law XVI-70 (previously Law No. 3896/02)

PINDOCITO Natural Monument – Provincial Law No. 4129/04.

YATAY POÑI Natural Monument – Provincial Law No. 4129/04.

URUNDAY BLANCO Natural Monument - Law XVI-68 (previously Law No. 3873/02).



Ordinance No. 27/02. Puerto Iguazú. Creation of the Luis Honorio Rolón Municipal Nature Park.
Ordinance No. 24/95. Puerto Esperanza. Creation of the Yará Municipal Nature Park.
Ordinance No. 44/91. Oberá. Creation of the Mbotaby Municipal Nature Park.
Ordinance No. 82/04. Puerto Iguazú. Creation of the Poilo Miranda Municipal Nature Park.

Province of Corrientes

Provincial Law No. 3771/83: Creation of the Iberá Nature Reserve
Provincial Law No. 4736/93: Provincial Parks, Natural Monument and Nature Reserves
Provincial Law No. 5067/96: Environmental Impact Assessment.
Provincial Law Decree No. 18/00: Amended Law 4736/93.
Provincial Law No. 5517/03: Amended Law No. 5067/96.
Provincial Decree No. 1440/09: Regulates Law No.3771/83
Provincial Decree No. 1439/09 Territorial Ordinance on Provincial Native Forests

Province of Entre Ríos

Provincial Law No. 8967/95. Created the Provincial Protected Areas System
Provincial Law No. 16.802/66. Created El Palmar National Park.
Provincial Law No. 24.063/92. Created Predelta National Park.
Provincial Law No. 3623/06. Created the Selva de Montiel Provincial Multiple Use Reserve
Provincial Law No. 9718/06. Designated as "Protected Natural Areas" the wetlands and islands of the Departments of Uruguay and Gualeguaychú and the Ibicuy Islands.
Ordinance /03. Victoria Islands Municipal Multiple Use Reserve
Palmar Yatay RAMSAR site- <http://www.ambiente.gob.ar/?idarticulo=10348>

Province of Santa Fe

Provincial Law No. 6404/1968 Created La Loca Provincial Reserve
File No. 13401-0491608-3 Created Cayastá Provincial Park
Decree 8230/63. Created Virá-Pitá Provincial Park
Decree No. 0899/70. Created Del Medio-Los Caballos Provincial Park.
Provincial Law No. 11083/93. Created El Potrero-Lote 7 Nature Reserve.
Resolution MAGIC No. 097/92. Created La Norma Provincial Multiple Use Reserve.
Resolution MAGIC No. 098/92. Created La Loma Cristal Provincial Multiple Use Reserve.
Resolution MAGIC No.099/92. Created Don Guillermo Provincial Multiple Use Reserve.
Resolution MAGIC No.104/92. Created El Estero Provincial Multiple Use Reserve
Resolution MAGIC No.129/96. Created Campos Salad Provincial Multiple Use Reserve
Resolution MAGIC No.307/96. Created Lagunas y Palmares Provincial Multiple Use Reserve
Municipal Ordinance No. 2024/2009. Created La Salada Municipal Reserve
Municipal Ordinance No. 2218/1995. Created Los Médanos Municipal Reserve.
Municipal Ordinance No. 1411/1993. Created Isla del Sol Municipal Reserve
Federico Wildermuth Foundation Reserve
Jaaukanigas RAMSAR site - <http://www.ambiente.gob.ar/?idarticulo=991>
Laguna Melincué RAMSAR site - <http://www.ambiente.gob.ar/?idarticulo=5740>
Provincial Decree No. 42/2009. - First Stage of Territorial Management
[http://www.santafe.gov.ar/index.php/web/content/view/full/117979/\(subtema\)/112851](http://www.santafe.gov.ar/index.php/web/content/view/full/117979/(subtema)/112851)

Province of Buenos Aires

Decree 5.421/58. Created Isla Botija Provincial Nature Reserve
Provincial Law No. 12.103. Created Isla Martín García Provincial Nature Reserve.



Provincial Law No. 11.811. Created Río Luján Provincial Nature Reserve
Provincial Law No. 12.331. Created Delta Provincial Nature Reserve
Provincial Law No. 11.544 and No. 12814. Created Punta Lara Provincial Nature Reserve
Provincial Law No. 13.530. Created Guardia El Juncal Provincial Nature Reserve
Provincial Law No. 12.016. Created Bahía San Borombón Provincial Nature Reserve.
Provincial Law No. 12.594. Created Laguna Salada Grande Provincial Nature Reserve
Provincial Law No. 12.270. Created Mar Chiquita Provincial Nature Reserve
Provincial Law No. 11.811. Created Arroyo Zabaleta Provincial Nature Reserve.
Provincial Law No. 11.750. Created Ernesto Tornquist Provincial Nature Reserve
Provincial Law No. 13.394. Created Pehuencó-Monte Hermoso Provincial Nature Reserve.
Provincial Law No. 12.101. Created Bahía Blanca-Falsa Verde Provincial Nature Reserve
Provincial Law No. 13.394. Created Chasicó. Provincial Nature Reserve
Provincial Law No.13.366. Created Silvestre Bahía San Blas Provincial Multiple Use Nature Reserve and Wildlife Refuge.
Provincial Law No. 11.750. Created Sierra de la Ventana Natural Monument.
Provincial Law No. 12.250. Created Cauquén Colorado Natural Monument
Provincial Law No.11.689 and Decree No. 2846/97. Created Venado de las Pampas Natural Monument.
Provincial Law No. 12.209. Created Ciervo de los Pantanos Natural Monument.
Bahía de Samborombón RAMSAR site - <http://www.ambiente.gob.ar/?idarticulo=988>
Otamendi Nature Reserve RAMSAR SITE - <http://www.ambiente.gob.ar/?idarticulo=5345>

3.2 Environmental requirements. Covers legislation related to the environmental impact assessment with regard to harvesting, acceptable level for soil damage, establishment of buffer zones (e.g., along water courses, open areas, breeding sites), maintenance of retention trees at felling sites, seasonal limitation of harvesting time and environmental requirements for forest machinery.

- The risks related to this indicator should be identified in cases where it is evident that there is systematic and/or large scale non-compliance with environmental protection measures to an extent that threatens the forest resources or other environmental values.

National Law No. 25.675 National Environmental Policy.

National Law 26.331. Minimum Budgets for Native Forests.

3.3 Health and safety: Legally required personal protection equipment for persons involved in harvesting activities, use of safe felling and transport practices, establishment of protection zones around harvesting sites and safety requirements for machinery used.

Legally required safety requirements in relation to chemical usage. The health and safety requirements that shall be considered relevant to operations in the forest (but not office work or other activities not related to actual forest operations).

The purpose of this indicator is to identify cases where health and safety regulations are consistently violated to a degree that puts the health and safety of forest workers at significant risk throughout forest operations.

The national government establishes the regulations related to Occupational Safety and Health, and controls them through the Superintendency of Occupational Risks and provincial offices under the Ministry of Labor, Employment and Social Security.



National Law No. 19.587/72. Occupational Health and Safety.
National Law No. 24.557/95. Labor Hazards
Decree No. 334/1996. Regulations for the Labor Hazards Law
Decree Reg No. 617/97. Health and Safety for Agrarian Activities
National Law No. 26.727/11 and Decree Reg No. 301/13. New Agrarian Contract Regime
Decree No. 49/14. New list of occupational diseases

3.4 Legal employment: Legal requirements for employment of personnel involved in harvesting activities, including requirements for contracts and working permits, requirements for obligatory insurances, requirements for competence certificates and other training requirements. Furthermore, the points cover compliance with the minimum working age and minimum age for personnel involved in hazardous work, legislation against forced or compulsory labor, and discrimination and freedom of association.

-This purpose of this indicator is to permit identification of systematic or large scale non-compliance with labor and/or employment rules and regulations. The objective is to identify where serious violations of the legal rights of workers take place, such as forced labor, child labor or illegal labor.

The national government establishes regulations related to legal employment and controls them through the provincial offices under the Ministry of Labor, Employment and Social Security.

National Law No. 20.744/74. (t.o. Decree 390/1976); Labor Contract Regime.
National Law No. 24.241/93. Integrated System of Retirements and Pensions
National Law No. 25.191/99. National Registry of Rural Workers and Employers and Unemployment Benefits and Burial Services Insurance.
National Law No. 25.877/04. Revoked Law No. 25.250 and its regulations.
National Law No. 26.088/06. Replaced Art. 66 of Law No. 20.744.
National Law No. 26.222/07. Amended law 24.241.
National Law No. 26.390/08. Prohibition of Child Labor and Protection for Adolescent Labor
National Law No. 727/11 and Decree Reg No. 301/13. New Agrarian Contract Regime
ILO Convention No. 29, ratified by Law 1950. Forced Labor
ILO Convention No. 105, ratified by Law 1960. Abolition of Forced Labor.
ILO Convention No.111, ratified by Law No. 17.677/68- Discrimination in Employment and Occupation
ILO Convention OIT No.138, ratified by Law No. 24.650/96. Minimum age.
ILO Convention No. 182, ratified by Law No. 25.255/00. Child labor.

4. Third parties' rights

4.1 Customary rights: Legislation covering customary rights relevant to harvesting activities, including requirements covering sharing of benefits and tenure rights.

All the plantations with exotic species are on private lands.

4.2 Free, prior, and informed consent: Legislation covering "free, prior and informed consent" has been respected and applied in connection with forest management rights, access to forest resources, sharing of benefits, etc.

National Law No. 24.071. - Approved ILO Convention 169 on Indigenous and Tribal Peoples in Independent Countries. <http://www.infoleg.gob.ar/infolegInternet/anexos/0-4999/470/norma.htm>.



4.3 Indigenous peoples' rights: Legislation that regulates the rights of indigenous people as far as it is related to forestry activities.

Possible aspects to be considered are land tenure, right to use certain forest resources or practice traditional activities which may involve forest land.

All plantations with exotic species are on private land.

Indigenous people do not use resources related to timber or non-timber forest products from plantations with exotic species.

Resolution No. 328/2010. Created the National Registry of Organizations of Indigenous Peoples.

<http://www.infoleg.gob.ar/infolegInternet/verNorma.do?id=174780>.

Resolution No. 96/2013. Rearranged the National Registry of Indigenous Communities according to this classification: a) Communities that have community possession or are the title holders as community property of lands that they occupy traditionally in rural settings; b) Communities that occupy urban settings.

Province of Misiones: Law No. 2.727/89

Province of Entre Ríos: Provincial Constitution, Art.33, recognizes the First Peoples, their ethnicities and culture, and Law No. 9.653/05. Accedes to National Law No. 23.302

Province of Santa Fe: Law No.11.078/93

Province of Buenos Aires: Decree No. 3631/07

5. Trade and transport

This section covers the requirements for forest management operations, as well as commercial processing and trade.

5.1 Classification of species, quantities and qualities: Legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. Incorrect classification of harvested material is a well-known method to reduce/avoid payment of legally prescribed taxes and fees.

The threshold for cases where material or products would be considered illegal should be established based on the risk that the material will be sold with false statements regarding species, quantities and qualities. This could cover cases in which this type of false classification is done to avoid payment of royalties or taxes or where trade bans on product types or species are implemented locally, nationally or internationally. This occurs principally in countries with high levels of corruption (CPI <50).

This does not apply to wood from forest plantations of exotic species. There are no regulations regarding how material is classified in terms of species, volumes and qualities in connection with trade and transport. Species, volumes and qualities are agreed upon between the parties (seller and buyer) and as a function of this, the price and form of payment are agreed on. Volumes are recorded on the forest shipping ticket (in either weight or volume) and can be controlled by fiscal police in route. Cargo transported without a forest shipping ticket is considered to be illegal.

Trade and transport of timber and non-timber products are regulated by the provinces.



5.2 Trade and Transport: All required trading and transport permits must exist. These documents include passes for removal of material, bills of lading and other documents that allow removal of wood from the forest operation.

- In countries with high levels of corruption, these documents are frequently falsified or obtained with bribes.
- In cases of illegal logging, transport documents from sites other than the actual harvesting site are often provided as a fake proof of legality of the harvested material.

The document that permits the movement and transport of wood from an FMU to centers of consumption is the forest shipping ticket. Forest shipping tickets are numbered, printed fiscal documents under the control of the Federal Administration of Public Revenue (www.afip.gov.ar) related to an individual or legal person who is the direct owner of the good or the owner of an enterprise legally incorporated to trade in that good. There are no restrictions on the number of forest shipping tickets that can be printed so long as they are numbered consecutively. Verification of the company's legality can be made at www.afip.gov.ar, together with the type of good and services authorized for trade.

5.3 Offshore trading and transfer pricing: Legislation regulating offshore trading. Offshore trading with related companies placed in tax havens combined with artificial transfer prices is a well-known way to avoid payment of legally prescribed taxes and fees in the country of harvest. This is considered to be an important generator of funds that can be used for payment of bribery to the forest operations and personnel involved in the harvesting operation.

Many countries have established legislation covering transfer prices and offshore trading. It should be noted that only transfer pricing and offshore trading as far as it is legally prohibited in the country, can be included here. When products are sold out of the country for prices that are significantly lower than market value and then sold to the next link in the supply chain for market prices, it is usually a clear indicator of tax laundry. Commonly, the products are not physically transferred to the trading company.

The national government regulates commercial enterprises, their functioning and control. Section XV of National Law No. 19.550, Law on Commercial Companies, deals with companies incorporated abroad. Article 124 states, "A company incorporated abroad that has its headquarters in the Republic or its principal purpose is intended to be accomplished in it, shall be considered to be a local company for the purposes of compliance with the formalities of its incorporation or amendments to it and controlling its functioning.

There is a Public Commercial Registry (<http://www.jus.gob.ar/igj/guia-de-tramites/inscripcion-en-el-registro-publico-de-comercio.aspx>) under the General Justice Inspection Agency.)

5.5 Customs regulations: Customs legislation covering areas such as export/import licenses and product classification (codes, quantities, qualities, and species).

The national government regulates customs legislation. National Law No. 22.415 established the customs code (<http://www.infoleg.gov.ar/infolegInternet/anexos/15000-19999/16536/texact.htm>). Identification of the customs position a product can be found in AFIP General Resolution No. 2964/2010 (<http://www.afip.gov.ar/aduana/arancelintegrado/default.asp>), Wood products are identified in Chapter 44.

The general requirement (for any type of export) is payment of the "export fee" corresponding to 5% of the FOB value of the cargo. In the specific case of wood products, when the cargo is located in a fiscal warehouse, the phytosanitary certificate is prepared (in SENASA) and depending on the destination



country, a fumigation certificate may also be required. International Standard for Phytosanitary Measures (ISPM) No. 15, published by FAO applies to the case of wooden containers.

5.6 CITES: CITES permits (Convention on International Trade in Endangered Species of Fauna and Flora, also known as the Washington Convention).

Does not apply to wood from forest plantations of exotic species.

6. Due diligence/due care procedures

6.1. Legislation requiring due diligence/due care procedures, including e.g. due diligence/due care systems, declaration obligations, and/or the keeping of trade related documents etc.

Legislation requiring due diligence/due care procedures does not exist in Argentina.



Annex 3. - Conclusions, Level of Risk, by Category and Indicator.

RISK CATEGORY	LEVEL OF RISK
CATEGORY 1 – ILLEGALLY HARVESTED WOOD	UNSPECIFIED RISK
Indicator 1.1. Evidence of enforcement of logging related laws in the district.	UNSPECIFIED for sourcing <i>Araucaria angustifolia</i> in Misiones; LOW RISK for the rest of the species in Misiones, and for the rest of the Districts
Indicator 1.2. There is evidence in the district demonstrating the legality of harvests and wood purchases that includes robust and effective systems for granting licenses and harvesting permits.	LOW RISK
Indicator 1.3. There is little or no evidence or reporting of illegal harvesting in the district of origin.	LOW RISK
Indicator 1.4. There is a low perception of corruption related to the granting or issuing of harvesting permits and other areas of law enforcement related to harvesting and wood trade.	UNSPECIFIED RISK
CATEGORY 2 – WOOD HARVESTED IN VIOLATION OF TRADITIONAL OR CIVIL RIGHTS	Differentiated
Indicator 2.1. International bans.	LOW RISK
Indicator 2.2. The country or district is not designated a source of conflict timber (e.g. USAID Type 1 conflict timber).	LOW RISK
Indicator 2.3. There is no evidence of child labor or violation of ILO Fundamental Principles and Rights of Work taking place in forest areas in the district concerned.	UNSPECIFIED RISK for the districts of Misiones, Corrientes, and Entre Ríos LOW RISK for the districts of Buenos Aires and Santa Fe
Indicator 2.4. There are recognized and equitable processes in place to resolve conflicts of substantial magnitude pertaining to traditional rights including use rights, cultural interests or traditional cultural identity in the district concerned.	LOW RISK
Indicator 2.5. There is no evidence of violation of ILO Convention 169 on Indigenous and Tribal Peoples taking place in the forest areas in the district concerned.	LOW RISK



CATEGORY 3 – WOOD FROM FORESTS IN WHICH HIGH CONSERVATION VALUES ARE THREATENED BY MANAGEMENT ACTIVITIES.	UNSPECIFIED RISK
Indicator 3.1. Forest management activities in the relevant level (ecoregion, sub-ecoregion, local) do not threaten eco-regionally significant high conservation values.	UNSPECIFIED RISK
Indicator 3.2. A strong system of protection (effective protected areas and legislation) is in place that ensures survival of the HCVs in the ecoregion.	UNSPECIFIED RISK

CATEGORY 4 – WOOD FROM FORESTS AND OTHER WOODED ECOSYSTEMS BEING CONVERTED TO PLANTATIONS OR NON-FOREST USES.	Differentiated
Indicator 4.1 There is no net loss and no significant rate of loss (> 0.5% per year) of natural forests and other naturally wooded eco-systems, such as savannahs, taking place in the ecoregion in question.	UNSPECIFIED for sourcing <i>Araucaria angustifolia</i> in Misiones) LOW RISK for the rest of the implanted species in Misiones and the rest of the districts

CATEGORY 5 – WOOD FROM FORESTS IN WHICH GENETICALLY MODIFIED TREES ARE PLANTED.	LOW RISK
Indicator 5.1. There is no commercial use of genetically modified trees of the species concerned taking place in the country or district.	LOW RISK