

# National Risk Assessment

## For Uruguay

DEVELOPED IN COMPLIANCE WITH PROCEDURE FSC-PRO-60-002 V3-0

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## Risk designations in completed risk assessments for Uruguay

Indicator	Risk designation (including functional scale when relevant)
Controlled Wood Category 1: Illegally harvested wood	
1.1	Low risk
1.2	Not applicable
1.3	Low risk
1.4	Not applicable to plantations, Low risk to native forest
1.5	Not applicable
1.6	Low risk
1.7	Low risk
1.8	Low risk
1.9	Specified risk for SNAP protected areas; and Low risk for the rest of the country
1.10	Low risk
1.11	Low risk
1.12	Low risk
1.13	Not applicable
1.14	Not applicable
1.15	Not applicable
1.16	Not applicable
1.17	Specified risk
1.18	Low risk
1.19	Low risk
1.20	Low risk
1.21	Not applicable
Controlled Wood Category 2: Wood harvested in violation of traditional and human rights	
2.1	Low risk
2.2	Low risk
2.3	Low risk
Controlled Wood Category 3: Wood harvested in forests in which high conservation values are threatened by management activities	
3.0	Low risk
3.1	Specified risk for SNAP protected areas and for plantations under 100 ha without a management plan registered with the DGF; and Low risk for the rest of the country
3.2	Specified risk for SNAP protected areas; and Low risk for the rest of the country
3.3	Specified risk for: <ul style="list-style-type: none"> <li>- SNAP protected areas, forest plantations larger than 100 ha that overlap with endangered or critically threatened areas, and</li> <li>- Plantations under 100 ha without a management plan registered with the DGF, and</li> </ul>

	- The 10 patches of psamofilo forest identified and qualified as outstanding for conservation, in the report: "Characterization and spatial distribution of psamofilo forest and scrubland"; and Low risk for the rest of the country
3.4	Specified risk for SNAP protected areas; and Low risk for the rest of the country.
3.5	Low risk
3.6	Low risk
Controlled Wood Category 4: Wood harvested from areas being converted from forests and other wooded ecosystems to plantations or non-forest uses	
4.1	Low risk
Controlled Wood Category 5: Wood from forests in which genetically modified trees are planted	
5.1	Low risk

## General Information

The Uruguayan forestry sector took the initiative to develop the National Risk Assessment (NRA) in December 2016 with the establishment of the working group (WG). This working group was formally registered by FSC on 22 March 2017. The University of the Republic led and accompanied this process in compliance with all the requirements established by FSC.

The National Risk Assessment has been prepared for implementation in Uruguay (throughout its territory) and for the five categories of FSC controlled wood (FSC-STD-40-005 V3-0).

The development of the National Risk Assessment required alignment with procedures FSC-PRO-60-002 The Development and Approval of FSC National Risk Assessments and FSC-PRO-60-002a FSC National Risk Assessment Framework. FSC-PRO-60-002b List of FSC-approved Controlled Wood documents was also considered.

FSC-STD-40-005 V3-0 FSC Requirements for Sourcing FSC Controlled Wood provides for the use of risk assessments to assess the risk of sourcing material from unacceptable sources. (Source: FSC-STD-40-005 V3-0). The working group relied on a group of national experts and the Faculty of Agronomy, specifically the Department of Forest Production and Wood Technology, to carry out the NRA. The working methodology revolved around the analysis of information related to relevant indicators for each category, as well as personal interviews and consultations via e-mail or telephone with identified key informants. The objective of this instance was to gather the best possible information to be able to determine the risk for the different regions of the country regarding the marketing of controlled wood.

A total of 25 working group meetings were held in which the information collected was analysed and all five categories' indicators were discussed, assigning a risk to each of them. During the meetings prior to the public consultation, the working group analysed the feedback received in order to complete the risk assessment presented in this document.

According to data from the DIEA (the Uruguayan Office of Agricultural Statistics) statistical yearbook (2017), the forest area planted for commercial purposes in Uruguay totals 1,119,000 ha. Of this area, the plantations certified under the FSC forest management standard reach 956,533 ha, while a total of 119,440 ha are certified only under the standard UNIT 1152:2014 of Sustainable Forest Management (PEFC). That is, approximately 95% of all forest plantations in the country are certified under forest management standards, either FSC's or PEFC's. This means that only 5% of plantations fall outside forest certification schemes. In turn, most large industries have an FSC chain of custody certificate.

The main destinations of forest production exports are Europe, China, the United States and Vietnam. The growing demand of certified forest products by these markets means that forest industries also have to source non-certified wood from small forest producers. In recent years, these companies have developed strategies to promote plantations in association with manufacturers in other sectors so that both obtain benefits.

Controlled wood will allow smallholders to work towards sustainable forest management and to provide certified companies with wood, thus meeting the demand of the sector. An essential tool to implement the purchase of controlled wood is the development of the National Risk Assessment for controlled wood.

In Uruguay, the ecological conditions and the growth of industrial forestations with alien species have enabled the development of the forestry sector in conditions of external competitiveness and with a sustainable perspective of forest production. The establishment of forests planted with alien species began as a form of support for livestock production during the country's recent history, and in the last 25 years, thanks to the momentum generated by the Forestry Law, became more important not only as a support for other productive areas.

## National Risk Assessment Working Group

In December 2016, the Forestry Department of the Faculty of Agronomy hosted a stakeholder meeting in which the participants were divided into chambers, and 2 representatives of each chamber and their respective alternates were chosen, thus forming the chamber balanced NRA-WG. Several delegates from each chamber also took part recently in the process of developing the FSC National Forest Stewardship Standard for Uruguay (2014-2017), meaning a greater experience for the WG in this type of processes.

The NRA-WG established in its Terms of Reference that members would work together throughout the process, discussing issues and interacting with each other as a group, within and outside meetings as necessary. For the WG to meet and deliberate, there must be a three-chamber quorum, that is, at least one delegate from each chamber must be present. This ensures that each camera has the same weight in decision-making processes.

The selection of chamber representatives and members of the NRA-WG was made based on the following criteria:

- a. Technical knowledge and professional expertise in the field;
- b. Knowledge and experience of FSC's systems and procedures;
- c. Vision according to the relevant camera and the points of view of small, medium and large enterprises affected by the standard;
- d. Understanding of the possible effects of the standard on affected stakeholders;
- e. Understanding of and support for FSC's mission and vision; and
- f. Ability to review and comment on documents submitted in the Spanish language, the language established by the working group in the Terms of Reference.

The following table shows the make-up of the working group for the development of the NRA in Uruguay:

Chamber	Name	Qualifications	Contact information
Environmental	Gabriel Caldevilla (Delegate)	Agr. engineer specialising in Forestry, with more than 40 years of experience in environmental issues. He worked in the Ministry of Livestock, Agriculture and Fisheries/General Directorate of Renewable Natural Resources/Protected Areas and Fauna Division (management functions). He took part in the elaboration of native forest management regulations and the National System of Protected Areas, fauna management regulations. Participation in working groups on the Code of Good Forest Practices; Sustainable Forest Management at UNIT; Tourism in Protected Areas; and WG on the development of the FSC National Forest Stewardship Standard.	<a href="mailto:gcaldevilla@gmail.com">gcaldevilla@gmail.com</a>
	Ana Quintillán (Delegate)	Agr. engineer with more than 25 years of experience in risk management and forest insurance. Professional training and experience in nature conservation management. She was a member of different working groups for the development of the Code of Good Practices and took part in committees for Forest Certification Standards and the Tourism Standard in Protected Natural Areas.	<a href="mailto:aquintillan@bse.com.uy">aquintillan@bse.com.uy</a>
	Juan Cabris (Alternate)	Agr. engineer, Faculty of Agronomy, Forest Management area. Teacher at the "Instituto Uruguayo de Normas Técnicas" (UNIT), responsible for the courses of Sustainable Forest Management Systems, Environmental Impact Assessment and Community Relations; specialist diploma in Sustainable Forest Management.	<a href="mailto:jcabris@gmail.com">jcabris@gmail.com</a>

Chamber	Name	Qualifications	Contact information
	Fernando Irisity (Alternate)	Agr. engineer specialising in Forestry, Faculty of Agronomy, Forest, Environment and Society area. Training in Regional Ecology and Environmental Impact, Project Formulation, Strengthening Policies and Programs for Sustainable Forest Management in Latin America and the Caribbean and International Generic Indicators FSC® Forest Management Standard. Participated as Chair of the working group in Uruguay for the adaptation of the IGI of the FSC Forest Stewardship Standard.	<a href="mailto:urufer2000@yahoo.com.ar">urufer2000@yahoo.com.ar</a>
Economic	Inés Bocage (Delegate)	Agr. engineer specialising in Forestry with almost 20 years of experience in issues related to Integrated Management Systems: Implementation, advice, audits, training, management and maintenance of certifications: FSC® Forest Management and Chain of Custody certificates, Occupational Safety and Health Management Systems: OHSAS 18001; Environmental Impact Assessments; Coordination of multidisciplinary teams. She took part in the development of the FSC National Forest Stewardship Standard.	<a href="mailto:inesbocage@gmail.com">inesbocage@gmail.com</a>
	Ralph Schmidt-Liermann (Delegate)	Manager of Integrated System of Management and Environment of Montes del Plata. Responsible for the development and maintenance of the GIS, FSC certification, Environment and Forestry area. FSC representative in the South Economic Chamber. Expertise in economics and agricultural policies. She took part in the WG for the development of the FSC National Forest Stewardship Standard.	<a href="mailto:ralph.schmidt@montesdelplata.com.uy">ralph.schmidt@montesdelplata.com.uy</a>
	Magdalena Pelufo (Alternate)	Agr. engineer specialising in Forestry with training and professional experience in Integrated Systems of FSC Forest Management and Certification. She took part in the development of the FSC National Forest Stewardship Standard.	<a href="mailto:magdalena.pelufo@montesdelplata.com.uy">magdalena.pelufo@montesdelplata.com.uy</a>
	Juanita Miños (Alternate)	Agr. engineer specialising in Forestry with a postgraduate in Business Administration and Management, Rural Development and Forest Fires. Independent consultant in forest certification since 2005, working with smallholders. She took part in the development of the FSC National Forest Stewardship Standard.	<a href="mailto:jminosu@adinet.com.uy">jminosu@adinet.com.uy</a>
Social	Bernardo Riet (Delegate)	Agr. engineer specialising in Forestry with 10 years of experience working with small and medium forest producers. Advisor in FSC certification, project development for the Forestry Directorate of the Ministry of Livestock, Agriculture and Fisheries. He took part in the WG for the development of the FSC National Forest Stewardship Standard.	<a href="mailto:bernardoriet@gmail.com">bernardoriet@gmail.com</a>
	Hugo de los Santos (Delegate)	Delegate of the "Sindicato de Obreros de la Industria Maderera y Afines" (Union of Workers in the Timber and Related Industries) since 1975. He defends the	<a href="mailto:hugolossantos@gmail.com">hugolossantos@gmail.com</a>

Chamber	Name	Qualifications	Contact information
		interests and rights of members, provides advisory services and information, generating solutions for the various problems of the sector. He is a member of the Representative Board of the PIT - CNT. He took part in the WG for the development of the FSC National Forest Stewardship Standard.	
	Daiana Martín (Alternate)	Agr. engineer specialising in Forestry with 17 years of experience for the Ministry of Livestock, Agriculture and Fisheries, Directorate of Agricultural Statistics. Extensive expertise in survey design, interviewer training and relations with producers. Forest certification training and other standards of Sustainable Forest Management.	<a href="mailto:daianamartindelgado@gmail.com">daianamartindelgado@gmail.com</a>
	Carlos Scaglia (Alternate)	Agr. engineer with extensive experience of social work as an educator and 15 years of volunteering in NGOs. Since 2014, he has been carrying out inspection and extension work on forest fire prevention in the General Forestry Directorate, Ministry of Livestock, Agriculture and Fisheries (MGAP).	<a href="mailto:scagliacarlos@hotmail.com">scagliacarlos@hotmail.com</a>
Coordination and Technical Team	María Jesús Huerga (Coordinator)	Forestry engineer with training in FSC Chain of Custody Certification and Controlled Wood and FSC Forest Management. G2 teacher of the Forestry Department of the Faculty of Agronomy since 2013, Forest, Environment and Society disciplinary group. FSC Chain of Custody auditor since 2016. Technical Secretary of the WG for the development of the FSC National Forest Stewardship Standard from 2014 to 2017.	<a href="mailto:mariajesushuerga@gmail.com">mariajesushuerga@gmail.com</a>
	Inés Aguerre (Technical Secretary)	Agr. engineer specialising in Forestry with training in FSC Forest Management Certification, Environmental Impact Assessment and Community Engagement (UNIT). G2 teacher of the Forestry Department of the Faculty of Agronomy since 2014, Forest, Environment and Society disciplinary group. Local expert in FSC Forest Management audits. Technical Secretary of the WG for the development of the FSC National Forest Stewardship Standard from 2014 to 2017.	<a href="mailto:ines.aguerre.cazes@gmail.com">ines.aguerre.cazes@gmail.com</a>
	Casandra Ferrazzini (Technical Secretary)	Agr. engineer MS.c. specialising in Forestry with training in FSC Forest Management Certification, Participatory Techniques for Forest Management and Environmental Quality and Sustainable Development (UNIT). G2 teacher of the Forestry Department of the Faculty of Agronomy since 2013, Forest, Environment and Society disciplinary group. Technical Secretary of the WG for the development of the FSC National Forest Stewardship Standard from 2014 to 2017.	<a href="mailto:cferrazzini@gmail.com">cferrazzini@gmail.com</a>



## Chronology of the development of the NRA

Main Activities	Scheduled date (month, year)	Comments
Establishment of the NRA-WG and definition of ToR. Development of the proposal.	12/1/2016	
Submission of the proposal to FSC IC. Start of the process.	3/6/2017	
First draft development	01/02/2016 to 31/07/2016	
Submission of first draft to FSC	01/08//2017 to 31/08/2017	
Public consultation of the first draft <sup>1</sup> Consultation workshops with stakeholders	09/10/2017 to 09/12/2017	Minimum, 60 days from publication
Analysis of the feedback received during public consultation	10/12/2017 to 28/02/2018	
Elaboration of the final draft and national approval	1/03/2018 to 28/03/2018	
Submission of the final draft to FSC Final draft presentation workshop	3/28/2018	
Estimated date to receive response from FSC	5/11/2018	
Implementation of required amendments (if applicable)	11/05/2018 to 10/12/2018	
NRA approval	12/11/2018	

## List of experts involved in the risk assessment and contact details

The following experts have contributed to the analysis of the Uruguayan National Risk Assessment:

CW Category	Name	Qualification	Contact details
1	Chem. engineer Alejandro Nario	Director of the National Directorate for the Environment (DINAMA-MVOTMA).	secretariadinama@mvtoma.gub.uy
1	Chem. engineer Rosario Lucas	Coordinator of the Environmental Impact Assessment (DINAMA-MVOTMA).	rlucas@mvtoma.gub.uy
1	Cr. Juan Balparda	Uruguay XXI Project Leader, Instituto de Promoción de Inversiones y Exportaciones	jbalparda@uruguayxxi.gub.uy
1	Dr. Marcel Calvar	CITES focal point in Uruguay (DINAMA-MVOTMA).	mcalvar@mvtoma.gub.uy
1	Mr. Gerardo Rey	National Labour Inspector (MTSS).	inspecciondetrabajo@mtss.gub.uy
1	Mr. Hugo de los Santos	Coordinator of the "Sindicato de Obreros de la Industria Maderera y Afines" (Union of Workers in the Timber and Related Industries) SOIMA-PIT-CN.	hugolossantos@gmail.com
1	Mr. Rafael Sosa	Coordinator of the Forest Fire Protection Plan (Society of Forest Producers)	info@asecfur.com.uy
1	Tech. expert in prevention of occupational risks María Narducci	Inspector of Environmental Working Conditions, Ministry of Labour and Social Security (MTSS).	marducci@mtss.gub.uy
1	Esc. Rocío Gamundi	Notary Public of Forestal Atlántico Sur.	rocio.gamundi@fas.com.uy

<sup>1</sup> FSC IC approval is required prior to consultation

CW Category	Name	Qualification	Contact details
1	Mr. Esteban Castro	Manager in Unidad Celulosa de Escritorio Jaime y Seré (Customs Brokers).	esteban.castro@jaumeysere.com
1	Mr. Javier Garagorry	Cargo Guides Division, Ministry of Transport and Public Works (MTOPE).	javiergaragorry@mtope.gub.uy
1.3	Grad. PhD. Lucia Bartesaghi	Director of SNAP (MVOTMA).	lucia.bartesaghi@mvoatma.gub.uy
1	Maria José Manisee	Director of Sustainable Productive Development - Departmental government of Paysandú	<a href="mailto:maria.jose.mannise@paysandu.gub.uy">maria.jose.mannise@paysandu.gub.uy</a>
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1	Natalia García	Territorial Planning - Departmental government of Paysandú	<a href="mailto:natalia.garcia@paysandu.gub.uy">natalia.garcia@paysandu.gub.uy</a>
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2	Mariela Coiro	Director of the Secretariat for Gender, Generations and Human Rights	<a href="mailto:mariela.coiro51@gmail.com">mariela.coiro51@gmail.com</a>
1, 3, 4	Agr. engineer Carla Ocaño	Dirección General Forestal Regional Litoral (Paysandú) (General Forestry Directorate)	cocano@mgap.gub.uy
1, 3, 4	Agr. engineer Marcelo Reschutzegger	Dirección General Forestal Regional Norte (Tacuarembó) (General Forestry Directorate)	<a href="mailto:mreschutzegger@mgap.gub.uy">mreschutzegger@mgap.gub.uy</a>
1	Juan Rodríguez	National Customs Directorate - Deputy administrator Paysandú	juan.rodriguez@aduanas.gub.uy
2	César Fontoura	Ministry of Labour and Social Security - Office manager Paysandú	<a href="mailto:jfontoura@mtss.gub.uy">jfontoura@mtss.gub.uy</a>
1	Álvaro Gross	Ministry of Transport and Public Works - Transport Officer Paysandú	<a href="mailto:alvaro.gros@mtope.gub.uy">alvaro.gros@mtope.gub.uy</a>
1	Pablo Moreira	Section 5th of the Police of Paysandú - Senior non-commissioned officer	
2	Cr. Andrés Aversperg	Forest contractor "Oscar Kolbasiuk" (based in Paysandú) - Accountant	<a href="mailto:andresaversperg@kolbasiuk.com.uy">andresaversperg@kolbasiuk.com.uy</a>
1	Juan Martin De León	National Traffic Police. Principal Officer in charge for Paysandú	
1	Laura Lacuague,	Departmental government of Tacuarembó - PRODEMA - Director	<a href="mailto:llacuague@gmail.com">llacuague@gmail.com</a>
1	Walter Mederos	Departmental government of Tacuarembó - Territorial Planning Manager	walter.mederos@gmail.com
2	Grad. Cristina Pedronso	Departmental Government of Tacuarembó. Gender Secretariat	mariula24@hotmail.com
2	Ana Maria Barbosa	Member of the plenary of PIT CNT Tacuarembó and representative of ADENCH (Association of Descendants of the Charrúa Nation)	jilguero.anamaria@gmail.com
2	Miguel Ángel Olivera Prietto	Journalist and ex-syndicalist of the first rural union	maoprr@gmail.com
1, 2	Carlos Arocena	Contractor Timberfor. Harvesting manager.	carocena@timberfor.com.uy
1, 2, 3, 4, 5	Forestry engineer Roberto Scoz	Instituto Nacional de Investigación Agropecuaria (INIA - National Institute of Agricultural Research). Director of Forest Research Program	rscoz@inia.org.uy
1, 2	Laura Viñas	NGO Cardjn	malauviqui@gmail.com

CW Category	Name	Qualification	Contact details
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1, 3, 4	Agr. engineer Juan Pablo Nebel	Division of Forest Management - General Forestry Directorate (DGF- MGAP).	jnebel@mgap.gub.uy
2	Mónica Michelena	Delegate of the Charrúa Nation Council and advisor on Indigenous Affairs of the Ministry of Foreign Affairs of Uruguay.	monica.michelena@mrree.gub.uy
2	Dr. Juan F. Orticochea	Dr. specialised in Labor Law	jorticochea@bda.com.uy
3	Bach. Cs. Biology - Santiago Carreira	Laboratory of Systematics and Natural History of Vertebrates, Institute of Ecology and Environmental Sciences, Faculty of Sciences. Biota - Biodiversity/Research and Management	santiagocarreira@biota.com.uy
3	Grad. Arturo Toscano	Consultant in Estudio de Impacto Arqueológico, Museología y Patrimonio	museologia@fhuce.edu.uy
1	Grad. Néstor Campal	National Directorate of Mining and Geology (DINAMIGE - MIEM)	secretaria.dinamige@miem.gub.uy
1	Roberto Torres, engineer	Area of Water Resources Management, National Directorate of Water (DINAGUA - MVOTMA)	rtorres@mvotma.gub.uy
1	Cr. Gustavo Rivero	Foresur company	
1.3	Dr. Alejandro Brazeiro	Faculty of Sciences, UdelaR.	brazeiro@fcien.edu.uy
1.3	Grad. Carolina Toranza	Faculty of Sciences, UdelaR.	ctoranza@gmail.com
1	Agr. engineer MSc. Carlos Clérici	General Directorate of Natural Resources (DGRN - MGAP)	cclerici@mgap.gub.uy
1	Agr. engineer Laura Bonomi	DINAMA - Environmental Performance Improvement and Reporting Division	laura.bonomi@mvotma.gub.uy
5	Agr. engineer PhD. Alejandra Ferenczi	Advisor and coordinator of Biosafety Risk Assessment for the National Biosafety Committee (MGAP).	aferenczi@mgap.gub.uy
1, 2	Natalia Marius, engineer	Certification and Business Enhancement Manager Uruguay & Argentina, SGS Uruguay	Natalia.Marius@sgs.com
1	Horacio Giordano, engineer	Responsible for the Environment Area, Montes del Plata company	horacio.giordano@montesdelplata.com.uy
1	Claudia Marton,	Tax Area, Montes del Plata company	claudia.marton@montesdelplata.com.uy
1	Carlos Mantero, engineer	Faculty of Agronomy, UdelaR.	carlos.mantero0@gmail.com
1	Grad. Carlos González	Logistics Manager in Chipper company	cgonzalez@chipper.com.uy
1	Pablo Acosta	Assistant manager of Forest Transport, Montes del Plata company	pablo.acosta@montesdelplata.com.uy

## Maintenance of the National Risk Assessment

Given that there is no FSC Network partner in Uruguay, the Faculty of Agronomy established a collaborative work agreement with the FSC Latin America Regional Office to develop the National Risk Assessment for Uruguay. According to this agreement, the body responsible to the FSC Policy and Standards Unit (PSU) for the maintenance of Uruguay's NRA is the FSC Latin America Regional Office.

The FSC Latin American Regional Office shall collect all relevant information related to the NRA (e.g., requests for information, comments and/or proposals for review of the NRA, etc.) during its period of validity and should assess the information received as it is collected in order to establish the need for:

- (a) Updating the NRA when there are no changes in risk assessment and/or risk mitigation means; or
- b) Revising the NRA when any change in risk assessment and/or risk mitigation means is required or possible.

NRA updates shall be implemented as needed and at least every five (5) years. Updates may include but are not limited to: updating information source links, adding information sources and maps, and correcting typographical or translation errors. The updated NRA shall be submitted to the FSC Policy and Standards Unit for approval, together with a letter of request including a description and rationale of the changes made.

The revision process shall be carried out in compliance with the requirements for the development of the NRA described in Part I, except in the case of an urgent modification, as established in Clause 10.4. For each NRA amendment, a new 1st level version number must be assigned (e.g., V2-0, V3-0). In cases where there is clear and unquestionable evidence that a change in risk assessment and/or a change in mandatory means of risk mitigation is required, the responsible entity shall amend the NRA accordingly.

NOTE: Examples of clear and unquestionable evidence include, but are not limited to: changes in legislation, outcomes of complaints handled on an international scale, newly published scientific evidence.

An NRA amended according to an urgent modification shall be submitted to FSC for approval, together with a letter of request including a description of the evidence and rationale for the changes made. The letter of request shall include information on the urgent nature of the revision.

## Complaints and disputes about the approved National Risk Assessment

In case of complaints, stakeholders may contact the body responsible for the process, in this case the NRA coordination, or after its approval with the FSC Latin America Regional Office. The responsible body shall process the complaint in compliance with Section 12 of FSC-PRO-60-002 V3-0 as follows:

- Acknowledgment of complaints within two (2) weeks of receipt of a complaint;
- The responsible body will investigate the complaints that meet the conditions (see below) after the date of recognition for a period of six (6) weeks;
- Conditions under which a complaint shall proceed according to FSC-PRO-01-008 Processing Formal Complaints in the FSC Certification Scheme:
  - contain the name and contact details of the complainant and be signed by the legal representative of the sender or by the complainant him/herself if the complaint is not filed by an organization; the NRA development coordination and/or the FSC Latin America Regional Office will examine the requests of complainants who wish to remain anonymous and will protect their privacy and identity to the greatest extent possible, while recognizing that the identity of the complainant may be obvious depending on the circumstances;
  - be written or completed in Spanish, other languages will not be accepted;
  - list the issues or aspects to which the complaint refers in relation to this document, in particular a reference (page, section No. or other); specify the precise events and details that lead to the complaint;
  - contain evidence to support each element or aspect of the complaint;

- indicate whether and in what form the issues have been raised with the defendant prior to lodging the complaint, and what response was provided;
  - contain an agreement to share the complaint with the defendant and other parties to the complaint;
  - contain an agreement to adhere to the terms and provisions of this procedure.
- The body responsible shall keep a register of complaints available, including the recording and filing of all complaints received, actions taken, and results of the assessments carried out;
  - Within 10 days of receiving the complaint, the complainant shall receive an initial response and acknowledgment of receipt;
  - No later than 30 days after acknowledgment of the complaint, the responsible body shall inform the complainant of the status of the complaint and the quickest solution to be implemented;
  - Within 60 days, the responsible body must submit a conclusion of all complaints and inform the complainants of the actions taken or the rejection, including a rationale.
  - In the case of a revised NRA, a summary of performance or any existing complaint mechanism shall be included.

## **List of key stakeholders for consultation**

The list of interested stakeholders contacted is presented in an attached Excel file. It includes contact details of representatives of NGOs, academia, contractors, police detachments, municipal governments, public schools, forestry companies, certification bodies, trade unions and public institutions in general.

## Risk assessment

### Controlled Wood Category 1: Illegally harvested wood

#### Abstract

The Oriental Republic of Uruguay is located in the eastern part of the American Southern Cone. It is bordered to the northeast by Brazil, to the west by Argentina and has coasts on the Atlantic Ocean to the southeast and on the Rio de la Plata to the south. It covers 176,215 km<sup>2</sup> of land surface, being the second smallest country in South America in terms of territory.

By 2017, forests occupied 1,689,000 ha of land area, of which 49.7%, that is to say 839,000 ha, correspond to the effective area of planted forest and 51.3%, 850,000 ha, to native forest (Agricultural Statistical Yearbook 2018).

Regarding the legal framework, in 1987 the Forestry Law No. 15.939 was approved by parliamentary majority. This law, together with its regulatory decrees, constitutes one of the main instruments for implementing the National Forestry Policy. Until then (1987), the area of forests planted for industrial purposes was 46,000 hectares.

The two major objectives of the Forestry Law are the conservation of native forests and the expansion of the country's forest cover for further industrial development (Society of Forest Producers, 2017). Natural forest<sup>2</sup> is also called native forest, native woodland (monte nativo) or indigenous forest and includes the following types depending on their location: Riparian forest (Bosque ribereño), Ravine forest (Bosque de quebradas), Highland forest (Bosque serrano), Western Plains forest (Bosques de planicies del oeste (bosque parque)), Wetland forest (Bosque pantanoso), Cerro Chato forest and scrubland (Bosques y matorrales de los cerros chatos), Marine forest and scrubland (Bosques y matorrales marítimos) and Palm Grove (Palmares). The Forestry Law defines forests (bosques) as plant associations, with a minimum surface area of 2500 m<sup>2</sup>, in which trees of any size predominate, whether natural or planted, harvested or not,

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<sup>2</sup> Flora composition of native forests in Uruguay, depending on the main ecosystems (source: Faculty of Sciences, Vegetation of Uruguay. [http://micol.fcien.edu.uy/flora/uy\\_veget.htm](http://micol.fcien.edu.uy/flora/uy_veget.htm)):

**Riparian forest (monte ribereño):** "Sauce criollo" ([Salix humboldtiana](#)), "Sarandí colorado" ([Cephalanthus glabratus](#)), "Sarandí blanco" ([Phyllanthus sellowianus](#)), "Mataojos" ([Pouteria salicifolia](#)), "Coronilla" ([Scutia buxifolia](#)), "Arrayán" ([Blepharocalyx salicifolius](#)), "Chal-Chal" ([Allophylus edulis](#)), "Guayabo Colorado" ([Myrcianthes cispalatensis](#)), "Tala" ([Celtis tala](#)), "Molle rastrero" ([Schinus longifolius](#)), "Espina amarilla" ([Berberis laurina](#)).

**Western Plains forest (monte de parque):** "Nandubay" ([Prosopis affinis](#)), "Algarrobo" ([Prosopis nigra](#)), "Espinillo" ([Acacia caven](#)), "Cina-Cina" ([Parkinsonia aculeata](#)), "Molle rastrero" ([Schinus longifolius](#)), "Espina Corona" ([Xylosma tweedianum](#)), "Espina amarilla" ([Berberis laurina](#)), Palmera "Caranday" ([Thrinax campestris](#)), "Quebracho blanco" ([Aspidosperma quebracho-blanco](#)).

**Ravine forest (monte de quebrada):** "Laureles" ([Ocotea acutifolia](#), [Nectandra megapotamica](#), [Cinamomum porosum](#)), "Francisco Alvarez ó Caa-obeti" ([Luehea divaricata](#)), "Arbol del Jabón" ([Quillaja brasiliensis](#)), "Aruera" ([Lithraea molleoides](#)), "Camboatá" ([Cupania vernalis](#)), "Pitanga" ([Eugenia uniflora](#)), "Guabiyú" ([Myrcianthes pungens](#)), "Yerba mate" ([Ilex paraguayensis](#)).

**Highland forest (monte serrano):** "Coronilla" ([Scutia buxifolia](#)), "Tala" ([Celtis tala](#)), "Tembetari" ([Fagara rhoifolia](#)), "Canelón" ([Rapanea laetevirens](#)), "Chal-Chal" ([Allophylus edulis](#)), "Blanquillos" ([Sebastiania brasiliensis](#), [Sebastiania commersoniana](#)), "Arrayán" ([Blepharocalyx salicifolius](#)).

and which are able to produce timber or other forest products or to exert any influence on soil conservation, the hydrological regime or the climate, or which provide shelter or other benefits of national interest.

Management for the conservation of native forests includes registration with the General Forestry Directorate (DGF, Dirección General Forestal) of the Ministry of Livestock and Fisheries (MGAP). This registry requires the submission of the file of the forest site (Carpeta del Establecimiento) including defined land registers, aerial photographs, a technical report made by an expert registered within the DGF and maps of the forest. In compliance with the Forestry Law and in line with the objective of promoting conservation, native forest owners that have been registered shall have tax benefits (agricultural income, real estate contribution, patrimony and social welfare). (DGF, 2016).

Article 24 of the Forestry Law prohibits felling and any operation that threatens the survival of native forests, unless the timber is intended for domestic use (heat generation, food cooking and rustic constructions within the forest site) in the site from which it was sourced, or when authorized by the DGF. Due to its shape features (low vegetation and/or shrubs), native forests are not used for commercial purposes. Only at a very small scale, the main commercial destination of timber sourced from native forests, after authorization for logging, is consumption as firewood within the national market. On the other hand, alien species (*Eucalyptus tereticornis*, *E. camaldulensis*, etc.) are the main and most widespread source of firewood in the country. For decades now, native forests have no longer been used for charcoal production, and this commercial product is imported from neighboring countries (Argentina, Brazil or Paraguay).

In order to obtain the aforementioned authorization of native forest logging, the DGF (permit issuer) must approve the management plan that includes a technical report describing the grounds and objectives that justify the cutting and the harvesting plan to be carried out in each case; maps of wooded areas; maps of soils; zoning; authorization report; and authorizing resolution.

As part of the justified logging authorization process, the DGF always conducts on-site forest audits to confirm that the management plan is being complied with. Depending on the volume of the cut, the DGF stipulates the number of audits to be carried out. Once the management plan is approved, each audit results in partial authorizations depending on the degree of compliance, enabling the issuance of the corresponding permits to transport timber (transit guides - guías de tránsito). After authorization, the transport of more than 1500 kilograms of forest products (firewood) from native forest, must be accompanied by the transit guide issued by the DGF itself and sealed by the police authority of the site of departure. Then, it is controlled on national routes either by the police, customs authorities, the DGF or the Ministry of Transport and Public Works. Companies harvesting firewood must be registered with the DGF. They are required to have the guide stamped at their arrival before the nearest police station, and as part of stock control they must submit a sworn statement of inventory every 4 months. (DGF, 2016).

Therefore, control measures over native forests are carried out at three different levels: verification of the forest area and the management plan; road transport monitoring through transit guides; and inspection at the collection facility level in urban centers through sworn declaration of stocks, and their respective monitoring. The following is a summary of the contents of the transit guide and an outline of the procedure to be followed from the request for a transit guide:

## CONTENIDO DE LA GUÍA

## OPERATIVA DE LA GUÍA

### 1) Identificación de las empresas participantes.

Mediante números autogenerados, o números y letras que proporcionan información sobre el giro de la empresa, su ubicación física (departamento y seccional policial) y el número identificador de la empresa.

### 2) Identificación del producto transportado

(leña, otros) expresado en toneladas, unidades, etc.)

### 3) Fecha del traslado

### 4) Itinerario preestablecido a destino

5) Eventuales observaciones del remitente, destinatario, transportista o autoridad interviniente durante el transporte.

El documento Guía, consta de cuatro vías del mismo tenor, que tienen como objetivo, la constancia de la realización de la operación, para cada una de las partes.



Source: Agr. engineer Gabriel Caldevilla



In addition to the aforementioned control measures, there are clear and free mechanisms for making environmental complaints. In 2015, the Ministry of Livestock, Agriculture and Fisheries (MGAP) and the Ministry of Housing, Land Management and Environment (MVOTMA) reinforced these measures by increasing 31 times the value of the fine for cutting down native forests from \$400 to \$12,500 per damaged hectare. Also, the forest owner or person responsible for the violation must report the sanction in two national newspapers and must replace the disturbed species.

Since the adoption of the 1987 Forestry Law, the area of native forest has increased from 667,000 ha in 1990 to 850,000 ha in 2014 (SPF - Society of Forest Producers, 2017).

It should be noted that due to legal safeguards presented by native forests and its wood characteristics, not suitable for manufacturing (most of them are secondary forests of low size or shrublands, low height and diameter, deformation of the shaft, presence of bunches, etc.), the wood coming from native forests is used punctually like fuel (firewood) or marginally for craft purposes, being non-existent its industrial transformation for other uses. Therefore, this type of wood does not enter in the country's forest manufacturing chain. On the other hand, the Uruguayan forestry industry develops exclusively around alien species (essentially eucalyptus and pine).

In addition to promoting native forest conservation as explained above, the Forestry Law declares of national interest the defense, improvement and expansion of forest resources, and in general the development of forest economy by entrusting its enforcement to the MGAP via the DGF. This law promotes sustainable forest management through the exemption of some tax contributions.

In order to access these benefits, forest plantations must have a project approved by the DGF in line with established technical guidelines and environmental laws and regulations. To this effect, an expert registered with the DGF must submit the management plan specifying the information requested (plantation owner, area forested by census, species and type of soil, effective area, affected area and area occupied by firebreaks, location of the plantation and maps defining the plantation). The DGF will be in charge of approving or not this plan and granting the forest classification certificate. If the plan is not approved or amendments are requested, a new revised management plan must be submitted. Plantation can only be established after approval of the management plan. Once the plantation has been completed, a sworn statement on the plantation must be submitted to the DGF, including the owner, location, area planted by census and type of soil, among other information.

Currently, these benefits have been significantly reduced, some of them remaining exclusively for the production of wood for the sawmill industry, wood panels and artificial protection forests (forests planted in sensitive areas for environmental purposes).

Regarding environmental laws and regulations, forest plantations greater than 100 ha must comply with the environmental impact regulations, following the guidelines of the National Directorate for the Environment (DINAMA), belonging to the MVOTMA. Moreover, there are departmental guidelines within the framework of the Territorial Planning Law that regulate the permitted land uses in each department. In some cases, forest use is restricted.

Uruguay is one of the few countries in the world that bases its forestry development exclusively on forest plantations made with fast-growing alien species, thus allowing the protection of native forests (DGF. Ministry of Livestock, Agriculture and Fisheries; 1995). By 2015, the most widely used species were *Eucalyptus grandis*, *Eucalyptus globulus ssp. globulus*, *Eucalyptus globulus ssp. maidenii*, *Eucalyptus dunni*, *Pinus taeda*. The departments with the highest

concentration of forest plantations are Rivera, Tacuarembó, Paysandú, Río Negro and Lavalaja. This distribution is due to the greater concentration of land of forest priority in these areas. These lands, which are well suited to tree growth, have low agricultural and livestock productivity (SPF, 2015). Pine plantations are found in the north and west coast, with more than 80% concentrated in the departments of Rivera, Tacuarembó and Paysandú (DIEA, 2016).

Our country has a solid legal framework conducive to investment in the forestry sector and a National Code of Good Forest Practices that promotes sustainable production of forests planted with alien species, meeting the requirements of international demand (Uruguay XXI, 2017). All forestry laws and regulations can be found in the Official Information Centre or on the DGF website. The entity responsible for monitoring compliance of plantation projects and for the protection of native forests is the DGF.

Since 2000, Uruguay has a National System of Protected Areas (hereinafter SNAP), declared of general interest by law No. 17.234 and regulated in 2005 by decree No. 52, as a tool for the implementation of national environmental protection policies and plans. In 2008, the first protected area entered the system. As of March 2018, a total of 15 areas have entered into SNAP. Each area enters the system under a certain assigned management category and the conservation objectives are reflected in its management plan.

Concerning land tenure and land management, it should be noted that in Uruguay the land tenure regime is mostly private (more than 90%). This partly conditions the management of the protected areas that make up the SNAP. Each protected area (PA) is assigned a management category according to IUCN, and on the basis of this category, the degree of anthropogenic influence/use that it will admit is determined. Each PA enters the SNAP through a regulatory decree, so each PA has its own decree that establishes which management category it belongs to, and which uses are not allowed. Also, each protected area must have a management plan that, in close connection with the management category, specifies the use and management that is allowed in it. (Law No. 17.234, article 5).

The SNAP standard defines adjacent areas, not buffer areas. Adjacent areas are always declared by decree and are defined in accordance with the conservation objectives for which the protected area is created, and the protection measures understood to be required by that specific area, which are different from those of the protected area. They can be defined at the time the protected area was established, as is the case of Quebrada de los Cuervos, Montes del Queguay and Esteros y Algarrobales del Río Uruguay, or during the development of the management plan, the need to define an adjacent area may be suggested

It is important to highlight that forest plantations can be carried out in areas adjacent to some protected areas, as long as the decree of establishment and/or the management plan of the area admits this land use (from now on, when protected areas are mentioned in this document, we will refer to the protected area and its adjacent area if it has been defined).

Regarding international conventions, Uruguay is signatory and has ratified the following conventions related to the protection of sites and species: Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Ramsar Convention for the Conservation and Wise Use of Wetlands and their Resources; World Heritage Convention; Bonn Convention (Conservation of Migratory Species of Wild Animals); Convention on Biological Diversity (CBD), Nagoya Protocol (access to genetic resources and fair and equitable sharing of the benefits arising out of their use) and Framework Convention on Climate Change. Each convention was ratified by a specific law. Furthermore, there are focal points in each of these conventions.

In relation to indigenous or traditional peoples, the document "United Nations Declaration on the Rights of Indigenous Peoples" makes no reference either to Uruguay or to the forestry sector in general. This is because, during the first half of the 19th century, the few Indigenous Peoples who had survived the arrival of the conquerors and subsequent internal wars were eradicated, as in the case of the sad assassinations on the banks of Arroyo Salsipuedes in 1831. Compared with the vast majority of Latin American countries, the Uruguayan population has been characterized by the homogeneity of its ethnic and racial composition. Its nature as a "transplanted people" (pueblo trasplantado), as Darcy Ribeiro (1985) called it to account for the significance of the migratory contribution in its process of settlement and the early extermination of the aboriginal populations, determined a strong primacy of white population of European origin. Overseas migration, however, prevailed over a native substrate composed of the descendants of indigenous, Guaraní and border migrants (Argentines and Brazilians) and descendants of Africans who entered the territory as slaves (Pellegrino 2003). There are no indigenous communities in Uruguay that can be identified as ethnic groups, nor as social sectors with a particular profile, although there is a growing number of organizations of descendants of Indigenous Peoples that are fighting a cultural battle to grant them a more prominent place in national history.

### Sources of legal wood in Uruguay

Type of forest classification	Type of permit/license	Main licensing requirements (forest management plan, harvesting plan or similar)	Clarification
<p><b>Native forest</b></p>	<p>Issued by the General Forestry Directorate:</p> <ul style="list-style-type: none"> <li>• Native forest register</li> <li>• Logging permit</li> <li>• Transit guide issued by the DGF</li> </ul>	<p>Uruguayan legislation prohibits logging and any operation that threatens the survival of native forests, with the exception of the following cases: A) When the product of the harvesting is intended for domestic use and fencing of the site to which it belongs; B) When there is authorization of the Forestry Directorate based on a technical report detailing both the causes that justify the felling and the harvesting plans to be carried out, including the reasons that justify the felling, estimation of the area or number of trees to be cut, volume of timber to be harvested, and indication of the term in which the task will be carried out. If the petition is granted, the submission of the corresponding transit guides (transit authorization documents) is requested.</p> <p>In cases of authorized native forest harvesting, the transit of more than 1500 kilograms of forest products from native forest must be accompanied by a transit guide issued by the General Forestry Directorate (see Category 1 summary for more information on how the transit guide works).</p> <p>In order to promote the conservation and knowledge of forest resources, the owners of native forests registered with the DGF will enjoy tax benefits. This registration is not mandatory,</p>	<p>In order to have access to tax benefits, felling permits and transit guides for transporting native forest products, it is mandatory to register with the DGF. This register does not expire, except for modifications made to forests that entail amendments to the register.</p> <p>This register must be carried out and submitted by an expert (Agricultural Engineer or Forestry Technical Expert) registered with the DGF who must present a report that quantitatively and qualitatively determines the existing types of forest according to technical studies carried out within the site.</p> <p>For the purpose of obtaining a logging permit, the forest must be registered, and an Agricultural Engineer or Forestry Technical Expert registered</p>

		but it is essential to access these benefits, according to Forestry Law No. 15.939.	with the DGF must submit a technical report detailing the causes that justify the logging and the harvesting plans to be carried out in each case.  The transport of more than 1500 kg of forest products is also regulated, and the transit guide to be able to transport these products must also be issued by the DGF.
<b>Forest plantation</b>	<p>Issued by the General Forestry Directorate:</p> <ul style="list-style-type: none"> <li>• Forest plantation register</li> <li>• Approval of the management plan</li> <li>• Forest classification certificate</li> <li>• Certificate of tax exemption for forested area</li> </ul> <p>Issued by the National Directorate for the Environment (for plantations larger than 100 ha):</p> <ul style="list-style-type: none"> <li>• Prior environmental authorization</li> <li>• Approval of the Management Plan (same plan submitted to the DGF)</li> </ul> <p>For transport:</p> <ul style="list-style-type: none"> <li>• Transit guide</li> </ul>	<p>For this analysis, forest plantations in Uruguay can be divided between plantations smaller than 100 ha and plantations larger than 100 ha.</p> <ul style="list-style-type: none"> <li>• <b>Plantations under 100 ha</b></li> </ul> <p>Forest plantations smaller than 100 ha do not have to be registered with the DGF. This means that it is not mandatory to submit a management plan or any other information.</p> <p>In the case of plantations smaller than 100 ha intended for the production of quality wood, whose owners want to have access to tax benefits, the registration of planted forest (forest register) is mandatory (Decree 308/008). The term "quality wood" refers to projects for planting yield forests that are subject to pruning and thinning with the final objective of sawmilling, uncoiling or laminating, and which by the final felling have between 100 and 450 trees per hectare planted for more than 15 years.</p> <ul style="list-style-type: none"> <li>• <b>Forest plantations over 100 ha.</b></li> </ul> <p>For forest plantations larger than 100 hectares (projects after 2005), registration with the DGF and a prior environmental authorization (issued by DINAMA) are mandatory by Decree 349/005. Plantations prior to 2005 that were declared as yield forest do not require a prior environmental authorization (PEA) by DINAMA (Decree 435/994).</p>	<p>Any amendments made to the management plans submitted must be notified by means of a declaration to the DGF, which is in charge of approval.</p> <p>The certificate for tax exemption for forested areas is issued by the DGF and is submitted before the departmental government of the department where the plantation is being established, the Banco de Previsión Social (BPS, social security authority) and the Dirección General Impositiva (DGI, tax administration department), which make the exemption effective.</p> <p>Decree No. 1355/016 establishes guidelines for proper environmental management and minimum requirements for environmental monitoring of forest plantations under the PEA regime.</p>

		<p>Decree 452/988 establishes the mandatory registration of forest plantations with the DGF, for the purpose of qualifying for tax benefits. In order to do so, an expert registered with the DGF (Agricultural Engineer or Forestry Technical Expert) must submit the management plan specifying the requested information above mentioned.</p> <p>The DGF is in charge of approving or not this plan and grants the forest register and the forest classification certificate. If the plan is not approved or amendments are requested, the amended document must be submitted again. Plantation can only be established after approval of the management plan. Once the DGF approves the management plan, it should be forwarded to DINAMA for approval.</p> <p>Once the plantation has been completed, a sworn statement on the plantation must be submitted to the DGF, including the owner, location, area planted by census and type of soil, among other information.</p> <p>Decree No. 349/005 establishes that, for plantations larger than 100 hectares (forestry projects after 2005), the application for a prior environmental authorization (PEA) is mandatory.</p> <p>The application must be submitted to the National Directorate for the Environment (DINAMA) and the PEA must be granted before planting begins. The issue of the PEA implies that the petitioner, (in this case, forest companies) declares the details of plantation planning and management. It considers several aspects, such as respecting distances to watercourses, maintenance of natural vegetation in lowlands, distances to protected areas and populated centers, among others. This indirectly implies compliance with general environmental laws and regulations.</p> <p>It is not allowed to begin planting actions until the PEA is granted.</p> <ul style="list-style-type: none"> <li>• <b>Harvesting</b></li> </ul>	
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		<p>For the use (harvesting) of forest plantations it is not necessary to issue a logging permit.</p> <ul style="list-style-type: none"><li>• <b>Transport</b></li></ul> <p>Every land cargo transport that takes place in the country must have an enabling document ("remito" acts or bill of lading/see indicator 1.17) containing all the regulated information. The bill of lading or "remito" acts formalize the contract of transport and co-responsibilities to the parts.</p>	
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## Risk assessment

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
<b>Legal rights to harvest</b>			
1.1 Land tenure and management rights	<p><b>Applicable laws and regulations</b></p> <p>GENERAL LEGISLATION</p> <p><b>Land tenure</b></p> <ol style="list-style-type: none"> <li><b>The 1830 Constitution of the Oriental Republic of Uruguay. Article 32.</b> About property rights. <a href="https://parlamento.gub.uy/documentosleyes/constitucion">https://parlamento.gub.uy/documentosleyes/constitucion</a></li> <li><b>Law No. 18.092 of 07/01/2007</b> on limited companies. Ownership of rural real estate and agricultural exploitations. <a href="https://www.impo.com.uy/bases/leyes/18092-2007">https://www.impo.com.uy/bases/leyes/18092-2007</a> and Decree No. 225/007 of 25/07/2007 regulating the law on the ownership of rural real estate and agricultural exploitations. <a href="https://www.impo.com.uy/bases/decretos/225-2007">https://www.impo.com.uy/bases/decretos/225-2007</a></li> <li><b>Forestry Law No. 15.939 of 28/12/1987 Article 9.</b> On the registration of forests qualified as protection forests or yield</li> </ol>	<p><b>Governmental sources</b></p> <p>Proceedings and consultations by number of census, etc. of free access. National Directorate of Cadastre <a href="http://sede.catastro.gub.uy/Sede/apia.portal.PortalAction.run">http://sede.catastro.gub.uy/Sede/apia.portal.PortalAction.run</a></p> <p>National Directorate of Cadastre - Geographic information system where different layers can be selected, including cadastral information, aerial photographs, or land-use planning, among others. <a href="http://sig.montevideo.gub.uy">http://sig.montevideo.gub.uy</a></p> <p><b>Non-governmental sources</b></p> <p>Transparency International. Corruption Perception Index (CPI). <a href="http://www.transparency.org/policy_research/surveys_indices/cpi">http://www.transparency.org/policy_research/surveys_indices/cpi</a></p> <p>Annex 1A, Document of Pío and Scaglione elaborated for national initiative "FSC National Forest Stewardship Standard". Land Tenure in Areas of the National System of Protected Areas. The vast</p>	<p><b>General description of legal requirements</b></p> <p>The Constitution of the Oriental Republic of Uruguay establishes that "The right of property is inviolable, but it is subject to laws enacted in the general interest. No one may be deprived of his property rights except in case of public necessity or utility established by law, and the National Treasury shall always pay just compensation in advance. Whenever expropriation is ordered for reasons of public necessity or utility, the property owners shall be indemnified for loss or damages they may suffer on account of delay, whether the expropriation is actually carried out or not, including those incurred because of variations in the value of the currency".</p> <p>Regarding the division of private property, in Uruguay there is the National Directorate of Cadastre (under the Ministry of Economy and Finance) which has a geographic information system publicly available with basic cadastral and graphic information of rural census throughout the country. This system displays the rural parcel inventory at the level of each department and presents a service of consultation and printing of the cadastral information linked to each census, such as the area, the productivity index, the real value in force, data from the measurement plan, and the corresponding maps.</p> <p>Law No. 18.092 and Regulatory Decree No. 225/007 declare of general interest that the holders of property rights over rural real estate and agricultural holdings are natural persons and partnerships (including limited liability companies), but also include other types of associations: agricultural societies, agricultural associations, agricultural cooperatives, rural development societies,</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>forests.  <a href="http://www.impo.com.uy/bases/leyes/15939-1987">http://www.impo.com.uy/bases/leyes/15939-1987</a></p> <p>4. <b>Law No. 19.231 of 27/06/2014</b>- Creation of the Fondo del Instituto Nacional de Colonización.  <a href="https://www.impo.com.uy/bases/leyes/19231-2014">https://www.impo.com.uy/bases/leyes/19231-2014</a></p> <p>5. <b>Law No. 11.029</b> of 12/01/1948. Creation of the INC. Articles 7 and 32. They establish how colonization will be according to the type of land tenure and the form of auction, sale or acquisition of land by the INC.  <a href="http://www.colonizacion.com.uy/content/view/14/271/">http://www.colonizacion.com.uy/content/view/14/271/</a></p> <p>6. <b>Law 19.283 of 9/24/2014</b>. Declares of general interest the preservation and defense of the full sovereignty of the Uruguayan State in relation to natural resources and land.  <a href="https://www.impo.com.uy/bases/leyes/19283-2014">https://www.impo.com.uy/bases/leyes/19283-2014</a></p>	<p>majority of PA and proposals to enter the system are in the hands of private owners.  Article "Uruguay y sus áreas silvestres" ("Uruguay and its wild areas"). Carolina Sans, 2008.  <a href="http://www.sidalc.net/cgi-bin/wxis.exe/?IscScript=sibur.xis&amp;met hod=post&amp;formato=2&amp;cantidad=1&amp;exp resion=mfn=017905">http://www.sidalc.net/cgi-bin/wxis.exe/?IscScript=sibur.xis&amp;met hod=post&amp;formato=2&amp;cantidad=1&amp;exp resion=mfn=017905</a></p> <p>Public policies and the land problem in Uruguay today. Pablo Díaz (July, 2015). Movimiento Regional por la Tierra.  <a href="http://www.porlatierra.org/documentos/115">http://www.porlatierra.org/documentos/115</a></p> <p>Forest Stewardship Council, Public Certificate Search. In this webpage you will find the public summaries of the management plans of companies with a FSC forest management certificate in Uruguay.  <a href="https://info.fsc.org/certificate.php#result">https://info.fsc.org/certificate.php#result</a></p> <p><b>Interviews with experts</b></p> <p>Interviews were held with representatives of the National System</p>	<p>etc. Outside the private sphere, the law also authorizes the ownership and operation of rural real estate to state public persons and non-state public persons. The law also enables the ownership of rural real estate and agricultural exploitations by corporations and limited partnerships, provided that all of its share capital is represented by nominative shares owned by natural persons. Like its predecessors, the law confers on the Executive Branch the power to authorize any of the companies that in principle are not allowed to own property rights over rural real estate or agricultural exploitations to own them.</p> <p>In the context of forestry companies there are different legal natures: natural persons, sole proprietor enterprises, state entities or commercial companies covered by Law No. 16.060.</p> <p>For example:</p> <ul style="list-style-type: none"> <li>• Agricultural societies</li> <li>• Agricultural cooperatives</li> <li>• Rural Development Societies</li> <li>• Corporations (Art. 244 to 334, and Art. 397 to 449)</li> <li>• De facto partnerships: Art. 36</li> <li>• Limited partnerships (Art. 212 to 217 and Art. 474 to 482)</li> <li>• Livestock society</li> <li>• Limited Liability Companies. (Art. 223 to 243)</li> <li>• Limited Liability Agrarian Association</li> <li>• Economic Interest Groups (Art. 489 to 500)</li> <li>• Trusteeship - Law 17.703 establishes the rules and general principles of trusts (Art. 190 and 191 of Law 16.060)</li> </ul> <p>Legal requirements for tenure and management rights depending on the type of company:</p> <ul style="list-style-type: none"> <li>• Registration with the MEC, Directorate General of Registries</li> </ul>



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	<p>7. <b>Customary rights. (indicator 1.13).</b> In Uruguay, private property rights are very clearly established. There are no nuances of third-party customary law in the privately-owned forest management units, not even loopholes that can be interpreted as customary rights. Customary or historical rights have been incorporated into the legal framework.</p> <p>8. <b>Law No. 18.116 of 07/05/2007</b>, amending article 354 of the Criminal Code. Usurpation.  <a href="https://www.impo.com.uy/bases/leyes/18116-2007/1">https://www.impo.com.uy/bases/leyes/18116-2007/1</a></p> <p>9. <b>Law No. 16.736 of 01/05/1996</b>, Article 272 enables the MGAP on the alienation of those properties that are part of protected areas or parks that have lost the characteristics or conditions that motivated their designation as such.  <a href="https://www.impo.com.uy/bases/leyes/16736-1996">https://www.impo.com.uy/bases/leyes/16736-1996</a></p>	<p>of Protected Areas (SNAP) and with authorities and officials of the General Forestry Directorate (DGF), authorities of the Departmental Governments of Paysandú and Tacuarembó and members of social NGOs such as ADENCH (Association of Descendants of the Charrúa Nation) on 15/03/2017.</p>	<ul style="list-style-type: none"> <li>• Registration with the Ministry of Labour and Social Security (MTSS) provided they have workers</li> <li>• Registration with the DGI; the Internal Audit of the Nation approves the fiscal establishment of a company.</li> <li>• Registration with the Banco de Previsión Social (BPS, social security authority) of employer and worker contributions.</li> </ul> <p>The DGF keeps records of planted forests that qualify as protection or yield forests, as required by Law No. 15.939 (Article 9)</p> <p>Law 19.231, which created the INC Fund (INC, Instituto Nacional de Colonización), establishes that "colonization is a socioeconomic productive process, by means of which the State acquires land or receives it as property or for administration, resizes it, and then assigns it to producers so that they can settle there with their families and work it properly". The forms of land tenure by settlers may be owned, rented, sharecropped, emphyteusis (permanent or long-term transfer of useful ownership of a property by payment of an annual fee to the transferor) or in tenancies at will.</p> <p>In turn, lands of colonization are classified according to their purpose. Eroded soils or land that is very prone to this phenomenon, or where the need for hydrographic defense is indicated, or which does not hold any other form of profitable use are allocated for forest uses. The State may sell at public auction State-owned land which is uncultivated or occupied by private individuals and which, due to bad location or insufficient extension, or any other circumstance, does not produce or cannot presumably produce economic or social benefits for the State, and it shall invest the amount earned in the purchase of new land which shall constitute its inalienable heritage. Land procured by the State in compliance with the provisions of the previous paragraph shall be handed over to the Institute (INC) and</p>

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	<p>10. <b>Decree No. 52/005 of 16/02/2005.</b> It regulates the creation of a National System of Protected Areas (SNAP). Articles 7, 8 and 9. <a href="https://www.impo.com.uy/bases/decretos/52-2005">https://www.impo.com.uy/bases/decretos/52-2005</a>.</p> <p>11. <b>Law No. 18.813 of 04/11/2011.</b> It establishes the reform of the Mining Code. It deals with expropriations necessary to mining activity. Articles 23, 44 and 76. <a href="https://www.impo.com.uy/bases/leyes-originales/18813-2011/13">https://www.impo.com.uy/bases/leyes-originales/18813-2011/13</a></p> <p><b>Management</b></p> <p>12. <b>Civil Code approved by Law No. 16.603 of 19/10/1994:</b> Right of usufruct regulated by Art. 493 et seq. up to 540. Right of use and occupancy Art. 541 to 549. <a href="https://www.impo.com.uy/bases/codigo-civil/16603-1994">https://www.impo.com.uy/bases/codigo-civil/16603-1994</a></p> <p>13. <b>Law No. 18.308 of 18/06/2008.</b> Law on Territorial Planning and Sustainable</p>		<p>intended for colonization under leasing or emphyteusis regimes, or for the establishment of model or educational exploitations, or shall be affected by reforestation, preferably - in the latter case - on bare land, dunes, wetlands or stony fields (Article 32). The INC directly uses some of its land for afforestation. The area intended to this activity is 2660 hectares, according to data from 2011.</p> <p>Law No.19.283 declares of general interest the preservation and defense of the full sovereignty of the Uruguayan State in relation to natural resources in general and land in particular. It is forbidden to buy from or hold foreign companies or companies established in the country in which a foreign State participates directly or indirectly.</p> <p>With regards to customary rights in Uruguay, private property rights are very clearly established. There are no nuances of third-party customary law in the privately-owned forest management units, not even loopholes that can be interpreted as customary rights. Customary or historical rights have been incorporated into the legal framework.</p> <p>Regarding land tenure in protected areas, most of the areas already declared and those proposed to integrate the SNAP, with the exception of donations and public land, are in the hands of private landowners. A very low percentage of State-owned land corresponds to protected areas. This is not an unfamiliar fact to the reality and characteristics of the country as a whole, since the State owns approximately 10% of the land. Cases of land expropriation with the objective of separating areas for conservation have not been the common denominator in the history of Uruguay's protected areas. For cases of property transfer, Law No. 16.736 applies. However, the official position is not to reach this point, but to</p>

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	<p>Development establishes a general regulatory framework for territorial planning and sustainable development.  <a href="https://www.impo.com.uy/bases/leyes/18308-2008">https://www.impo.com.uy/bases/leyes/18308-2008</a></p> <p><b><u>Departmental guidelines</u></b></p> <ul style="list-style-type: none"> <li>• <b>Cerro Largo - Decree 61/16 of 23/12/2016.</b> Articles 20 and 79. Departmental guidelines for planning rural development in a sustainable way in relation to afforestation for the department.  <a href="http://www.cerrolargo.gub.uy/images/pdfs/DDdeCLDec61-16.pdf">http://www.cerrolargo.gub.uy/images/pdfs/DDdeCLDec61-16.pdf</a></li> <li>• <b>Artigas - Resolution No. 8345/015 of December 2015.</b> Departmental guidelines for territorial planning and sustainable development.  <a href="https://docs.google.com/viewer?url=http://www.artigas.gub.uy/wordpress/wp-">https://docs.google.com/viewer?url=http://www.artigas.gub.uy/wordpress/wp-</a></li> </ul>		<p>convince land owners of the importance of declaring PA and to involve them in their management. It should be pointed out here that forest plantations may exist in adjacent areas as long as the decree of establishment and/or the management plan of the area allows it.</p> <p>The SNAP is the responsibility of MVOTMA, which is required to notify private landowners of the sites pre-selected to make up the National System of Natural Protected Areas (Article 7). The conditions of use and management of these areas will be detailed in the agreement, according to the selected management category (Article 8).</p> <p>The selection and delimitation of the area or areas to be incorporated should include: a) Location and proposed delimitation in a plan at an adequate scale. b) Characterization of the physical, biological, socioeconomic, current and potential use of the land and cultural, historical and archaeological aspects. c) Highlights that justify its inclusion in the National System of Protected Areas and conservation objectives. d) Proposed management category in accordance with the provisions of this decree. e) Guidelines for the Management Plan and general conditions of use. f) Delimitation at an adequate scale of the adjacent area if appropriate in accordance with the provisions of this decree (Article 9).</p> <p>Law No. 18.813 establishes the reform of the Mining Code. It deals with expropriations necessary to mining activity.</p> <ul style="list-style-type: none"> <li>- It refers to the powers of the Executive Branch to decree the expropriations necessary to mining activity. (Article 23 - paragraph 8)</li> <li>- Where the State or State bodies are the beneficiaries of the mining easement, in the absence of an agreement on compensation, the</li> </ul>

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	<p><a href="content/uploads/2015/12/6538-2015-A1.pdf">content/uploads/2015/12/6538-2015-A1.pdf</a></p> <ul style="list-style-type: none"> <li> <p><b>Colonia - Decree No. 036/2013 of 28 and 30/08/2013 and of 4 and 27/09/2013</b> amended by Decrees No. 019/2014 of 27/06/2014, 004/2015 of 20/03/2015, 037/2015 of 21/12/2015, and 032/2016 of 16/12/2016. Departmental guidelines for territorial planning and sustainable development. Article 14 regulates forestry activity in the department.</p> <p><a href="https://www.juntacolonia.gub.uy/index.php/60-legislacion/ordenanzas/769-directrices-departamentales-de-ordenamiento-territorial-y-desarrollo-sostenible-2013">https://www.juntacolonia.gub.uy/index.php/60-legislacion/ordenanzas/769-directrices-departamentales-de-ordenamiento-territorial-y-desarrollo-sostenible-2013</a></p> </li> <li> <p><b>Flores - Decree 0802</b> of 13/05/2013 Protocol for the submission of forest projects in the department of Flores, based on Law No. 18.308.</p> <p><a href="http://www.flores.gub.uy/imagenes/oterritorial/planlocal/DE">http://www.flores.gub.uy/imagenes/oterritorial/planlocal/DE</a></p> </li> </ul>		<p>compensation shall be determined by the procedure prescribed for expropriation (Article 44).</p> <p>- Land expropriations required for the fulfillment of any of the activities related to the industry of Class I substances referred to in Article 7, in any of its forms or phases (Article 76) are declared of public utility.</p> <p>With reference to land tenure, the Civil Code regulates the right of usufruct (Articles 493 to 540); and the right of use and occupancy (Articles 541 to 549).</p> <p>Native forest management is regulated by the Forestry Law (Law No. 15.939), which prohibits logging and any operation that threatens the survival of native forests, except in the following cases: when the product of the exploitation is intended for domestic use and fencing of the site to which it belongs; and/or when there is authorization from the Forestry Directorate based on a technical report detailing both the causes that justify the felling and the harvesting plans to be carried out in each case (Article 24).</p> <p>This law also regulates the management of forest plantations, establishing that management rights may be allocated to third parties through the assignment of use rights by means of lease contracts, grazing agreements (11 months), or forest trusts.</p> <p>Regarding transfers of forest use rights under the INC, tenant settlers in good standing with their obligations to the entity (INC) will become beneficiaries of the rights of use and harvesting of the artificial forest(s) (derecho de vuelo) existing in their site as long as they maintain the ownership, in exchange for the payment of a royalty, the amount of which will depend on the commercial value of the forest. This transfer of forest use rights was approved by the</p>

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	<p><a href="#">CRETO0802PlanLocalTrinidad.pdf</a></p> <ul style="list-style-type: none"> <li> <b>Florida</b> - Departmental guidelines for territorial planning and sustainable development. Draft Departmental Decree of November 2012. Based on Law No. 18.308, Article 15. Rural land. <a href="http://www.florida.gub.uy/wp/s/wcm/connect/20d9cc30-d7bf-42ec-8a5a-bd5415b77db2/FLORIDA.pdf?MOD=AJPERES">http://www.florida.gub.uy/wp/s/wcm/connect/20d9cc30-d7bf-42ec-8a5a-bd5415b77db2/FLORIDA.pdf?MOD=AJPERES</a> </li> <li> <b>Lavalleja</b> - Departmental guidelines for territorial planning and sustainable development of December 2014. <a href="http://www.lavalleja.gub.uy/c/document_library/get_file?folderId=1462710&amp;name=DLFE-11201.pdf">http://www.lavalleja.gub.uy/c/document_library/get_file?folderId=1462710&amp;name=DLFE-11201.pdf</a> </li> <li> <b>Maldonado</b> - Departmental guidelines for territorial planning and sustainable development. <a href="http://miportal.maldonado.gu">http://miportal.maldonado.gu</a> </li> </ul>		<p>Board of Directors through Resolution No. 6 of Act No. 4798 of 10 May 2006 (File No. 56.425).</p> <p>Concerning land management in protected areas, it should be noted that in Uruguay the land tenure regime is mostly private (more than 90%). This partly conditions the management of the protected areas that make up the SNAP. Each protected area (PA) is assigned a management category according to IUCN, and on the basis of this category, the degree of anthropogenic influence/use that it will admit is determined. Each PA enters the SNAP through a regulatory decree, so each PA has its own decree that establishes which management category it belongs to, etc. Also, each protected area must have a management plan that, in close connection with the management category, specifies the use and management that is allowed in it (Law No. 17.234, Article 5).</p> <p><b>Determination of risk</b></p> <p>There is no evidence of non-compliance regarding the issuance of land rights, nor of corruption in the process of issuing rights, this includes both tenure rights and management of native forests and planted forests.</p> <p>The country has an extensive cadastral base that covers the entire territory, made up of units called “padrones” classified in urban, suburban and rural. Cadastral units are perfectly delimited, measured and georeferenced. The ownership of the unit is regulated by law, with each site owner being identified in the cadastral, property and departmental registers. In light of land ownership change operations, the law demands a study of the above-mentioned registry records of at least 30 years back.</p>

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	<p><a href="http://b.uy/digesto/index.php/armado_volumen/desplegar_armado_volumen/17">b.uy/digesto/index.php/armado_volumen/desplegar_armado_volumen/17</a></p> <ul style="list-style-type: none"> <li>• <b>Montevideo - Decree No. 34.870 of 14/11/2013.</b> Departmental guidelines for territorial planning and sustainable development. <a href="http://sit.mvotma.gub.uy/docs/instrumentos/5134/MVDPr om34870.pdf">http://sit.mvotma.gub.uy/docs/instrumentos/5134/MVDPr om34870.pdf</a></li> <li>• <b>San José - Resolution No. 1399/2013 of 21/01/2013.</b> Restrictions on forest use on rural land. <a href="http://www.imsj.gub.uy/porta l15/images/otyma/decreto% 203091.pdf">http://www.imsj.gub.uy/porta l15/images/otyma/decreto% 203091.pdf</a></li> <li>• <b>Soriano - Decree No. 1.800 of 15/04/2013.</b> Territorial Planning for Microrregión Mercedes. <a href="http://www.soriano.gub.uy/m icrorregion_mercedes.pdf">http://www.soriano.gub.uy/m icrorregion_mercedes.pdf</a></li> <li>• <b>Decree No. 4.955</b> Territorial Planning for Microrregión Dolores of 20/12/2013.</li> </ul>		<p>The establishment of forest plantations in the country (larger than 100 ha) requires approval by the DGF, but those under 100 ha can be registered to derive tax benefits. All registration with the DGF requires a study of ownership registry records.</p> <p>In interviews with key actors such as the DGF and the SNAP authorities and representatives of departmental governments, it is stated that in Uruguay the regulations regarding land tenure and management are respected. In an interview with authorities of the departmental governments of Paysandú and Tacuarembó, it is stated that there are no known cases of occupation of forested lands.</p> <p>Approximately 95% of the country's forest plantations have a forest management certification. Public reports of forest company audits do not show non-conformities regarding the issuance of land tenure rights in the last 5 years. Based on this, it can be said that in most of the country's plantations there are no land tenure grievances.</p> <p>Moreover, Uruguay has a Corruption Perception Index (CPI) equal to 70, ranking 23rd out of 180 countries (2017). This indicates the perception of public sector corruption on a scale from 0 to 100, being 0 the score indicating the highest corruption. The degree of corruption in the country is perceived as low, as the CPI is higher than 50.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>. Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are</p>

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	<p><a href="http://www.soriano.gub.uy/microrregion_dolores.pdf">http://www.soriano.gub.uy/microrregion_dolores.pdf</a></p> <ul style="list-style-type: none"> <li>• <b>Decree No. 3113</b> Territorial Planning for Microrregión Ruta 2 (Cardona - La Línea) of 13/08/2014. <a href="http://www.soriano.gub.uy/microrregion_la_linea_ruta_2_cardona.pdf">http://www.soriano.gub.uy/microrregion_la_linea_ruta_2_cardona.pdf</a>;</li> <li>• <b>Partial Plan for Territorial Planning and Sustainable Development of Espacio Costero Villa Soriano - La Agraciada of November 2010.</b> <a href="http://www.soriano.gub.uy/microrregion_rio_uruguay.pdf">http://www.soriano.gub.uy/microrregion_rio_uruguay.pdf</a></li> <li>• <b>Tacuarembó - Decree 28 of 18/08/2016.</b> Departmental guidelines for territorial planning and sustainable development for the department of Tacuarembó. <a href="http://juntatacuarembó.com.uy/web/wp-content/uploads/2015/04/Directrices-Ordenamiento-Territorial.pdf">http://juntatacuarembó.com.uy/web/wp-content/uploads/2015/04/Directrices-Ordenamiento-Territorial.pdf</a></li> </ul>		<p>violated, through preventive actions taken by the authorities and/or relevant entities.</p>

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	<ul style="list-style-type: none"> <li>• <b>Treinta y Tres</b> - Departmental guidelines for territorial planning and sustainable development. Article 18, point 2: afforestation. <a href="http://treintaytres.gub.uy/iddt/images/stories/ordenamiento_territorial/04072013/Articulo_Directrices.pdf">http://treintaytres.gub.uy/iddt/images/stories/ordenamiento_territorial/04072013/Articulo_Directrices.pdf</a></li> <li>• <b>Rivera</b> - Microcentro Partial Plan. <a href="http://juntaderivera.uy/ordenanza_view.php?id_ordenanza=6">http://juntaderivera.uy/ordenanza_view.php?id_ordenanza=6</a></li> <li>• <b>Río Negro</b> - Departmental guidelines for territorial planning and sustainable development of Río Negro, October 2014. <a href="http://www.rionegro.gub.uy/wp-content/uploads/2016/12/DIRECTRICES-DEPTALES-Rio-Negro-JD.pdf">http://www.rionegro.gub.uy/wp-content/uploads/2016/12/DIRECTRICES-DEPTALES-Rio-Negro-JD.pdf</a></li> <li>• <b>Salto</b> - Departmental Decree 6524/011 of 27/10/2011. Departmental guidelines for territorial planning and</li> </ul>		



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	<p>sustainable development.  <a href="http://sit.mvotma.gub.uy/docs/instrumentos/5098%5CRE SOLUCION%20PROMULGACION%20DECRETO%206524-11.pdf">http://sit.mvotma.gub.uy/docs/instrumentos/5098%5CRE SOLUCION%20PROMULGACION%20DECRETO%206524-11.pdf</a></p> <ul style="list-style-type: none"> <li>• <b>Durazno</b> - Departmental guidelines for territorial planning and sustainable development. MVOTMA-DINOT Durazno Departmental Government agreement of March 2011. No restrictions on afforestation.  <a href="https://5d229294-a-62cb3a1a-sites.googlegroups.com/site/municipaldurazno/DINOTCOMPLETO13-3-2011.pdf?attachauth=ANo.Y7crlqfPmSz0arpud2Ssi3fhOD7VYKbiJ_Jo6snhyxntlH4WAWBbS1q4vFdcOorr1eeYHtg-Wo9UVPCy5SbyEDCr0giUYoen6Xdld4CLwhCOV5lwXxiZK9lc3jHXG2eaNbs9O7TIAewJwF1q7KAbdioKeYERjIWNHpiiG2ggOzTcV9yd-5m0t9yIL8_DnOIBwVV9-">https://5d229294-a-62cb3a1a-sites.googlegroups.com/site/municipaldurazno/DINOTCOMPLETO13-3-2011.pdf?attachauth=ANo.Y7crlqfPmSz0arpud2Ssi3fhOD7VYKbiJ_Jo6snhyxntlH4WAWBbS1q4vFdcOorr1eeYHtg-Wo9UVPCy5SbyEDCr0giUYoen6Xdld4CLwhCOV5lwXxiZK9lc3jHXG2eaNbs9O7TIAewJwF1q7KAbdioKeYERjIWNHpiiG2ggOzTcV9yd-5m0t9yIL8_DnOIBwVV9-</a></li> </ul>		

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="http://www.impo.com.uy/base/s/leyes/15939-1987">ueAzzqzwf0laP_QoDlvCMLsZ8gHRowU5OJaLFBPMgJogEk%3D&amp;attredirects=0</a></p> <p><b><u>Native forest management</u></b></p> <p>14. <b>Forestry Law No. 15.939 of 28/12/1987.</b> It prohibits logging and any operation that threatens the survival of native forests (Article 24) and regulates forest plantations, specifying management rights. <a href="http://www.impo.com.uy/base/s/leyes/15939-1987">http://www.impo.com.uy/base/s/leyes/15939-1987</a></p> <p>15. <b>Resolution No. 6 of Act No 4798</b> of 10 May 2006 (File No. 56.425) - of the Instituto Nacional de Colonización concerning settlers' harvesting rights. <a href="http://www.colonizacion.com.uy/content/view/13/269/">http://www.colonizacion.com.uy/content/view/13/269/</a></p> <p><b><u>Management in protected areas</u></b></p> <p>16. <b>Law 17.234 of 2/22/2000. Article 5.</b> On the admission of areas to the SNAP by decrees, and the assignment of</p>		

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	<p>management categories to them and their management plans.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp1380467.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp1380467.htm</a>  <a href="http://www.mvotma.gub.uy/normativa.html">http://www.mvotma.gub.uy/normativa.html</a></p> <p><b>Registration of natural, legal and state persons:</b></p> <p>17. <b>Law 16.060 of 11/1/1989.</b> Commercial Companies Law. Defines types of companies and their requirements. There are forestry companies of different legal nature.  <a href="http://www.impo.com.uy/bases/leyes-originales/16060-1989">http://www.impo.com.uy/bases/leyes-originales/16060-1989</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Legislative and Judicial Branches: 1</p> <p>Executive Branch: 5,</p>		

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	<p>Judicial Branch, Executive Branch and Legislative Branch: 11</p> <p>Ministry of Livestock, Agriculture and Fisheries: 3, 4, 8, 9, 12, 13,</p> <p>Ministry of Housing, Land Management and Environment - National System of Protected Areas (SNAP): 9, 10, 15,</p> <p>Instituto Nacional de Colonización: 3, 6, 14,</p> <p>Ministry of Economy and Finance - National Directorate of Cadastre: 2, 3,</p> <p><b>Legally required documents or records</b></p> <p>Title of property and corresponding rural census number (cadastre).</p> <p>Registration with the Ministry of Education and Culture (MEC), Directorate General of Registries.</p> <p>Registration with the DGI</p>		

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	<p>Approval of fiscal establishment of a company by Internal Audit of the Nation</p> <p>Registration with the Banco de Previsión Social (BPS, social security authority) of employer and worker contributions.</p> <p>Registration of yield forests and artificial protection forests with the DGF</p> <p>Native forest felling permit by the DGF (MGAP)</p> <p>Lease contracts, grazing agreements (for transfer of management rights)</p> <p>Protected areas management plans</p>		

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1.2 Permits for concessions	<p><b>Applicable laws and regulations</b></p> <p>Not applicable</p> <p><b>Legal Authority</b></p> <p>Not applicable</p> <p><b>Legally required documents or records</b></p> <p>Not applicable</p>	<p><b>Governmental sources</b></p> <p>Not applicable</p> <p><b>Non-governmental sources</b></p> <p>Not applicable</p>	<p><b>General description of legal requirements</b></p> <p>The concept of "concession" is not contemplated in the country's laws and regulations, so this indicator is not considered to apply to the reality of Uruguay.</p> <p><b>Determination of risk</b></p> <p>Not applicable</p> <p><b>Risk designation</b></p> <p>Not applicable</p>
1.3 Management and harvesting planning	<p><b>Applicable laws and regulations</b></p> <p>1. <b>Forest Law No. 15.939 of 28/12/1987</b>, regulates forest plantations of alien species, establishing different types of forests according to their function and land of forest priority. <a href="http://www.impo.com.uy/bases/leyes/15939-1987">http://www.impo.com.uy/bases/leyes/15939-1987</a></p> <p>2. <b>Decree No. 452/988 of 06/07/1988</b>. Articles 7, 8, 9 and 10. It regulates the Forestry Law and establishes</p>	<p><b>Governmental sources</b></p> <p>Online procedures:</p> <p>Application for felling and use of native forest <a href="https://tramites.gub.uy/ampliados?id=48">https://tramites.gub.uy/ampliados?id=48</a></p> <p>Forest plantation claim: https: <a href="https://tramites.gub.uy/tramites/Ampliados?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia">https://tramites.gub.uy/tramites/Ampliados?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia</a></p>	<p><b>General description of legal requirements</b></p> <p>As for management planning in Uruguay, Forestry Law No. 15.939 applies, which regulates plantations of alien species, among other purposes, establishing different categories (or types) of forests according to their function, as well as land of forest priority. Land declared to be of forest priority (where the vast majority of the country's forest plantations are located) was chosen because it has the appropriate characteristics for forest production, being marginal and of low productivity for other agricultural uses or because it presents significant degrees of degradation or erosion.</p> <p>The conservation and use of native forest is prioritized and is also regulated by Forestry Law No. 15.939, which prohibits logging and any operation that threatens the survival of native forests, with the exception of allowed interventions (they do not need authorization</p>

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	<p>the mandatory submission of a management plan by a professional (Agricultural Engineer or Forestry Technical Expert) registered with the DGF, for the purposes of qualification of the forest <a href="http://www.impo.com.uy/bases/decretos/452-1988">http://www.impo.com.uy/bases/decretos/452-1988</a></p> <p>3. <b>Decree No. 188/002 of 23/05/2002.</b> It establishes guidelines for the plan of protection against forest fires, distances to firebreaks. <a href="https://www.impo.com.uy/bases/decretos/188-2002/2">https://www.impo.com.uy/bases/decretos/188-2002/2</a></p> <p>4. <b>Decree Law No. 15.239</b> of 23/12/1981 Declaration of national interest. Use and conservation of soils and surface waters for agricultural purposes. <a href="http://www.impo.com.uy/bases/decretos-ley/15239-1981">http://www.impo.com.uy/bases/decretos-ley/15239-1981</a></p> <p>5. <b>Decree No. 405/2008</b> of 21/08/2008 Regulation of soil and surface water use and conservation. <a href="http://www.impo.com.uy/bases/decretos/405-2008">http://www.impo.com.uy/bases/decretos/405-2008</a></p>	<p><a href="#">Agricultura%20_y%20_Pesca&amp;idue=73&amp;id=49</a></p> <p>Request for transit guides for native forest products:</p> <p><a href="https://tramites.gub.uy/tramites/Ampliodos?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia_Agricultura_y_Pesca&amp;idue=73&amp;id=42">https://tramites.gub.uy/tramites/Ampliodos?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia_Agricultura_y_Pesca&amp;idue=73&amp;id=42</a></p> <p><b>Non-governmental sources</b></p> <p>Society of Forest Producers. Afforestation and Environment. <a href="http://www.spf.com.uy/uruguay-forestal-aspectos-ambientales">http://www.spf.com.uy/uruguay-forestal-aspectos-ambientales</a></p> <p>Diario Norte, 10 June 2011. IMT implements traffic restrictions on rural roads and dirt roads</p> <p><a href="https://www.diarionorte.com.uy/sociedad/imt-pone-en-practica-restricciones-en-la-circulacion-en-caminos-rurales-y-calles-de-tierra-17190.html">https://www.diarionorte.com.uy/sociedad/imt-pone-en-practica-restricciones-en-la-circulacion-en-caminos-rurales-y-calles-de-tierra-17190.html</a></p>	<p>from the DGF) in very limited portions of the forest when the product of the exploitation is intended for domestic use (it is used within the forest site) or for delimitation and maintenance of fences (fencing) of the site to which it belongs; in which case it does not require a harvesting plan.</p> <p>According to the interview with the director of the Division of Forest Management of the DGF (MGAP), all other native forest harvesting requires the authorization of the General Forestry Directorate, upon submission of a technical report (made by a qualified expert) detailing both the causes that justify the felling and the harvesting/management plans to be carried out in each case (Article 24). There are several reasons to authorize logging, always framed in parameters of sustainability and management of the existing forest. In the last 25 years, nearly 2000 native forest exploitation/management plans have been registered.</p> <p>This law is regulated by Decree No. 452/988, which states that, for the purposes of qualifying a forest, the owner or administrator of a forest under any title is required to submit the respective management and planning project for cultural, harvesting and regeneration operations to the DGF. This institution keeps a register of the forests qualified in order for them to take advantage from the tax benefits granted by Law 15.939. According to DGF data, 90% of the country's artificial plantations are currently registered.</p> <p>Registration shall be mandatory for the purposes of enjoying the tax and financing benefits provided for in Law 15.939, as well as to carry out any management action before the Directorate, relating to the establishment, conservation, management or harvesting of planted forests.</p>

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	<p>6. <b>Decree No. 333/2004</b> of 16/09/2004. Regulation of soil and surface water use and conservation.  <a href="http://www.impo.com.uy/bases/decretos/333-2004">http://www.impo.com.uy/bases/decretos/333-2004</a></p> <p>7. <b>Decree No. 349/005 of 21/09/2015.</b> Regulates the Environmental Impact Assessment or environmental authorizations of different items, including forests.  <a href="http://www.mvotma.gub.uy/ciudadania/item/10002467-decreto-349-005.html">http://www.mvotma.gub.uy/ciudadania/item/10002467-decreto-349-005.html</a></p> <p>8. <b>Decree No. 1355/2016 of 19/09/2016.</b> Establishes guidelines for proper environmental management and minimum requirements for environmental monitoring of forest plantations under the PEA regime.  <a href="http://mvotma.gub.uy/resoluciones-ministerio/item/10008734-resolucion-ministerial-1355-2016">http://mvotma.gub.uy/resoluciones-ministerio/item/10008734-resolucion-ministerial-1355-2016</a></p>	<p><b>Interviews with experts</b></p> <p>Authorities of the General Forestry Directorate and the General Directorate of Natural Resources (MGAP), March and April 2017.</p> <p>Instituto Nacional de Investigación Agropecuaria (INIA - National Institute of Agricultural Research), November 2017.</p> <p>National Directorate for the Environment (MVOTMA), March and December 2017. Roberto Scoz (INIA) and Marcelo Reschutzegger (DGF), November 2017.</p> <p>Carlos Mantero (UdelaR), September 2017.</p> <p>Carolina Toranza (UdelaR), Natalia Marius (SGS Uruguay) and Horacio Giordano (Montes del Plata), September 2018.</p>	<p>Plantations under 100 ha are not required to be registered with the DGF (unless administrators seek to obtain tax benefits) to be established, nor they need to submit the application for Prior Environmental Authorization. With the exception of these two legal requirements (registration of the management plan and application for PEA), plantations under 100 ha are subject to compliance with the rest of the legislation mentioned in this indicator.</p> <p>For plantations over 100 hectares, Decree No. 349/005 makes it mandatory to apply for a Prior Environmental Authorization (PEA) for forestry projects after 2005. It also requires a management plan for plantations larger than 100 hectares. The application must be submitted to the National Directorate for the Environment (DINAMA) and the PEA must be granted before planting begins. Furthermore, Decree No. 1355/016 establishes guidelines for proper environmental management and minimum requirements for environmental monitoring of forest plantations under the PEA regime.</p> <p>As for territorial planning, Law No. 18.308 (Law on territorial planning and sustainable development) establishes a general regulatory framework for territorial planning and sustainable development in the country. Departmental governments develop their departmental territorial planning guidelines within this framework. These, while falling within the scope of this law, do not follow a common format, and are found under different names on the websites of each departmental government.</p> <p>Since 2004, Uruguay has had a National Code of Good Forest Practices, a voluntary guiding document that compiles a series of good management recommendations to be carried out by stakeholders (businesspeople, workers and technical experts),</p>



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	<p>9. <b>Law No. 18.308 of 18/06/2008.</b> Law on Territorial Planning and Sustainable Development establishes a general regulatory framework for territorial planning and sustainable development.  <a href="https://www.impo.com.uy/bases/leyes/18308-2008">https://www.impo.com.uy/bases/leyes/18308-2008</a></p> <p>Departmental guidelines:</p> <ul style="list-style-type: none"> <li>• <b>Cerro Largo - Decree 61/16 of 23/12/2016.</b> Articles 20 and 79. Departmental guidelines for planning rural development in a sustainable way in relation to afforestation for the department.  <a href="http://www.cerrolargo.gub.uy/images/pdfs/DDdeCLDec_61-16.pdf">http://www.cerrolargo.gub.uy/images/pdfs/DDdeCLDec_61-16.pdf</a></li> <li>• <b>Artigas - Resolution No. 8345/015 of December 2015.</b> Departmental guidelines for territorial planning and sustainable development.  <a href="https://docs.google.com/viewer/viewer?url=http://www.artigas.gub.uy/wordpress/wp-">https://docs.google.com/viewer/viewer?url=http://www.artigas.gub.uy/wordpress/wp-</a></li> </ul>		<p>which - although not legally binding - summarizes all the rules already established and legally required, with the purpose of permanently improving forestry activity with a view to sustainable forest management. The Code includes nine chapters: Planning; Forestry; Forest Harvesting; Roads, Quarries and Stockpiling Tracks; Forest Fires and Fire Management; Chemicals Management; Waste Management; Conservation of natural resources; Social and cultural aspects. In each of them, issues have been addressed generally or specifically in terms of suggestion ("should") when the legislation and/or regulations in force have not considered them; in turn, it guides towards the legal requirement ("must") when the aspects of forest management suggested are considered by the legal framework. It was published by the Ministry of Livestock, Agriculture and Fisheries (MGAP) and developed by several institutions through a participatory process as reference material (not mandatory) for forest stewardship.</p> <p>Several state agencies, including MGAP (the DGF, General Directorate for Agricultural Services-DGSA), MVOTMA (DINAMA, National Directorate of Water-DINAGUA), the Ministry of Public Health (MSP), the MTSS (General Labour and Social Security Inspectorate-IGTSS), have the authority to implement inspections, controls and sanctions for compliance with legal requirements in the areas of environment, occupational health and safety, and labor law. In terms of regulation on fires, Decree No. 188/2002 establishes that all forestation, management and planning projects must include a forest fire protection plan, including a location plan and detailed sketch of access to the holding, internal roads, firebreaks, water reservoirs and any other useful data in the event of fires, such as the availability of duly trained workforce, tools, equipment, surveillance systems, detection and warning systems, communications systems,</p>

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	<p><a href="content/uploads/2015/12/6538-2015-A1.pdf">content/uploads/2015/12/6538-2015-A1.pdf</a></p> <ul style="list-style-type: none"> <li>• <b>Colonia - Decree No. 036/2013 of 28 and 30/08/2013 and of 4 and 27/09/2013</b> amended by Decrees No. 019/2014 of 27/06/2014, 004/2015 of 20/03/2015, 037/2015 of 21/12/2015, and 032/2016 of 16/12/2016. Departmental guidelines for territorial planning and sustainable development. Article 14, regulates forestry activity in the department. <a href="https://www.juntacolonia.gub.uy/index.php/60-legislacion/ordenanzas/769-directrices-departamentales-de-ordenamiento-territorial-y-desarrollo-sostenible-2013">https://www.juntacolonia.gub.uy/index.php/60-legislacion/ordenanzas/769-directrices-departamentales-de-ordenamiento-territorial-y-desarrollo-sostenible-2013</a></li> <li>• <b>Flores - Decree 0802 of 13/05/2013.</b> Protocol for the submission of forest projects in the department of Flores, based on Law No. 18.308. <a href="http://www.flores.gub.uy/imagenes/oterritorial/planlocal/DECR">http://www.flores.gub.uy/imagenes/oterritorial/planlocal/DECR</a></li> </ul>		<p>and preventive forestry methods. Periodic training of workforce by qualified instructors should be foreseen, to be carried out at least once a year, acting in coordination and collaboration with the National Fire Department (DNB, Dirección Nacional de Bomberos) or the fire department of its jurisdiction.</p> <p>Any subsequent modification of the original plan must be communicated to the General Forestry Directorate, which shall forward a copy to the DNB. The DGF may indicate any special measures it deems appropriate, taking into account the recommendations of the National Fire Department and the extent of the area planted, geographical location close to populated centres, topography, forest species, and any other exceptional situation that warrants it.</p> <p>In turn, all forested holdings must establish firebreaks on their perimeters and along public roads, highways or railroads that cross or border them. These holdings should be compartmentalized with interior firebreak areas on areas of no more than approximately 50 hectares effectively planted.</p> <p><b>Determination of risk</b></p> <p>Native forest is maintained for conservation, being possible its internal use within the site and when the authorization of the DGF is received. There are several reasons to authorize small scale logging, always framed in parameters of sustainability and management of the existing forest.</p> <p>Since interventions on native forest arise from the exception established in Article 24 of Law 15.939, they must be supported by an informed management plan approved by the DGF. Therefore,</p>

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	<p><a href="#">ETO0802PlanLocalTrinidad.pdf</a></p> <ul style="list-style-type: none"> <li> <b>Florida</b> - Departmental guidelines for territorial planning and sustainable development. Draft Departmental Decree of November 2012. Based on Law No. 18.308, Article 15. Rural land. <a href="http://www.florida.gub.uy/wps/wcm/connect/20d9cc30-d7bf-42ec-8a5a-bd5415b77db2/FLORIDA.pdf?MOD=AJPERES">http://www.florida.gub.uy/wps/wcm/connect/20d9cc30-d7bf-42ec-8a5a-bd5415b77db2/FLORIDA.pdf?MOD=AJPERES</a> </li> <li> <b>Lavalleja</b> - Departmental guidelines for territorial planning and sustainable development of December 2014. <a href="http://www.lavalleja.gub.uy/c/document_library/get_file?folderId=1462710&amp;name=DLFE-11201.pdf">http://www.lavalleja.gub.uy/c/document_library/get_file?folderId=1462710&amp;name=DLFE-11201.pdf</a> </li> <li> <b>Maldonado</b> - Departmental guidelines for territorial planning and sustainable development. <a href="http://miportal.maldonado.gub">http://miportal.maldonado.gub</a> </li> </ul>		<p>management plans are endorsed and monitored by the national authority.</p> <p>As part of the justified logging authorization process, the DGF always conducts on-site forest audits to confirm that the management plan is being complied with. Depending on the volume of the cut, the DFG stipulates the number of audits to be carried out. Once the management plan is approved, each audit results in partial authorizations depending on the degree of compliance, enabling the issuance of the corresponding permits to transport timber (transit guides - guías de tránsito). After authorization, the transport of more than 1500 kilograms of forest products (firewood) from native forest, must be accompanied by the transit guide issued by the DGF itself and sealed by the police authority of the site of departure. Then, it is controlled on national routes either by the police, customs authorities, the DGF or the Ministry of Transport and Public Works. Companies harvesting firewood must be registered with the DGF. They are required to have the guide stamped at their arrival before the nearest police station, and as part of stock control they must submit a sworn statement of inventory every 4 months.</p> <p>It can be stated that this firewood does not enter the forest manufacturing chain, in which only alien species are used. This claim was corroborated by experts (in addition to the Working Group's experts). Roberto Scoz, Marcelo Reschutzegger, Carlos Mantero, Carolina Toranza, Natalia Marius and Horacio Giordano were consulted and confirmed that under no circumstances is native forest wood used for its commercialization as controlled wood, remaining outside the supply chain.</p> <p>Furthermore, the representative of SGS Uruguay (certification body) confirms that there have been no applications, registration or</p>

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	<p><a href="http://www.dgma.gub.uy/digesto/index.php/armado_volumen/desplegar_armado_volumen/17">.uy/digesto/index.php/armado_volumen/desplegar_armado_volumen/17</a></p> <ul style="list-style-type: none"> <li> <p><b>Montevideo - Decree No. 34.870 of 14/11/2013</b>            Departmental guidelines for territorial planning and sustainable development.  <a href="http://sit.mvotma.gub.uy/docs/instrumentos/5134/MVDProm34870.pdf">http://sit.mvotma.gub.uy/docs/instrumentos/5134/MVDProm34870.pdf</a></p> </li> <li> <p><b>San José - Resolution No. 1399/2013 of 21/01/2013.</b>            Restrictions on forest use on rural land.  <a href="http://www.imsj.gub.uy/portal15/images/otyma/decreto%203091.pdf">http://www.imsj.gub.uy/portal15/images/otyma/decreto%203091.pdf</a></p> </li> <li> <p><b>Soriano - Decree No. 1.800 of 15/04/2013.</b> Territorial Planning for Microrregión Mercedes.  <a href="http://www.soriano.gub.uy/microrregion_mercedes.pdf">http://www.soriano.gub.uy/microrregion_mercedes.pdf</a></p> </li> <li> <p><b>Decree No. 4.955</b> Territorial Planning for Microrregión Dolores of 20/12/2013.</p> </li> </ul>		<p>processing of native forest wood as part of the CoC. It is also confirmed that in the case of SGS Uruguay's clients, there is no record of any scope in FM, CoC or RA and DDS made by clients purchasing controlled wood from native forest. At least in the last 10 years there have never been any applications of this nature.</p> <p>Although there are isolated non-compliances with laws and regulations that protect native forests, the cases detected are sanctioned and measures are imposed to mitigate the damage caused. According to the DGF (interview with Juan Pablo Nebel), in the last 10 years there have been 7 non-compliance cases due to illegal logging (without felling permit) of native forests larger than 5 hectares, but only 1 of them corresponds to a forestry company. The other 6 cases are infringements committed by agricultural enterprises. In these cases, mitigation plans have been applied to restore the deforested area and recompose the native forest and manage it for conservation. The DGF is in charge of monitoring these situations.</p> <p>According to the DGF, illegal logging of surfaces smaller than 5 ha is related to the use of wood for firewood, but these are isolated cases and they are equally sanctioned. Monitoring is carried out through field inspections, satellite photographs and a complaint system. (These non-compliances have also been analysed in indicator 1.9 Protected sites and species).</p> <p>Because of all of the above, the working group understands that the risk to native forest in this indicator is low.</p> <p>Regarding forest plantations, according to the laws referred to in this indicator, plantations larger than 100 hectares in Uruguay must have</p>

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	<p><a href="http://www.soriano.gub.uy/microrregion_dolores.pdf">http://www.soriano.gub.uy/microrregion_dolores.pdf</a></p> <ul style="list-style-type: none"> <li>• <b>Decree No. 3113</b> Territorial Planning for Microrregión Ruta 2 (Cardona - La Línea) of 13/08/2014. <a href="http://www.soriano.gub.uy/microrregion_la_linea_ruta_2_cardona.pdf">http://www.soriano.gub.uy/microrregion_la_linea_ruta_2_cardona.pdf</a>;</li> <li>• <b>Partial Plan for Territorial Planning and Sustainable Development of Espacio Costero Villa Soriano - La Agraciada of November 2010.</b> <a href="http://www.soriano.gub.uy/microrregion_rio_uruguay.pdf">http://www.soriano.gub.uy/microrregion_rio_uruguay.pdf</a></li> <li>• <b>Tacuarembó - Decree 28 of 18/08/2016.</b> Departmental guidelines for territorial planning and sustainable development. <a href="http://juntatacuarembó.com.uy/web/wp-content/uploads/2015/04/Directrices-Ordenamiento-Territorial.pdf">http://juntatacuarembó.com.uy/web/wp-content/uploads/2015/04/Directrices-Ordenamiento-Territorial.pdf</a></li> <li>• <b>Treinta y Tres</b> - Departmental guidelines for territorial</li> </ul>		<p>an approved management plan, a Prior Environmental Authorization and forest environmental management plan.</p> <p>In plantations over 100 ha, which are required to submit a PEA application, DINAMA carries out the audit by means of follow-up inspections after the projects have been implemented in compliance with a General Inspection Plan. On the other hand, companies have to submit their forest environmental management plans and there is also a complaint system via website and telephone. According to an interview with the authorities, complaints about environmental non-compliance in the forestry sector are minimal. There was only one complaint about a plantation reported in 2009, because it was in an adjacent area without authorization. In this case, the plantation was ordered to be cut down and affected areas had to be restored to the conditions prior to planting, in addition to the application of a fine.</p> <p>The DGF carries out follow-up audits of the management plan and the territorial planning project (of registered plantations that are either smaller or larger than 100 ha). In the event that a non-compliance is verified, a report is drawn up and issued and the producer is informed of the observations, which must be addressed in order to comply with the management plan submitted and to be able to request the tax exemption certificates (as stated in indicator 1.7). Audits are carried out on the initiative of the DGF (ex officio audits) or in the event of a complaint (this may be by a third party or the producer himself). If non-compliances are not addressed, the sanctions file on the management plan shall be submitted to the legal division of the MGAP.</p> <p>According to the DGF, in 2017, 89 projects were registered to plant Yield Forests for Quality Timber and 40 of them were audited to evaluate compliance with the management plan. The deviations</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>planning and sustainable development. Article 18, point 2: afforestation.  <a href="http://treintaytres.gub.uy/idtt/images/stories/ordenamiento_territorial/04072013/Articulado_Directrices.pdf">http://treintaytres.gub.uy/idtt/images/stories/ordenamiento_territorial/04072013/Articulado_Directrices.pdf</a></p> <ul style="list-style-type: none"> <li>• <b>Rivera</b> - Microcentro Partial Plan.  <a href="http://juntaderivera.uy/ordenanza_view.php?id_ordenanza=6">http://juntaderivera.uy/ordenanza_view.php?id_ordenanza=6</a></li> <li>• <b>Río Negro</b> - Departmental guidelines for territorial planning and sustainable development of Río Negro, October 2014.  <a href="http://www.rionegro.gub.uy/wp-content/uploads/2016/12/DIRECTRICES-DEPTALES-Rio-Negro-JD.pdf">http://www.rionegro.gub.uy/wp-content/uploads/2016/12/DIRECTRICES-DEPTALES-Rio-Negro-JD.pdf</a></li> <li>• <b>Salto</b> - Departmental Decree 6524/011 of 27/10/2011. Departmental guidelines for territorial planning and sustainable development.  <a href="http://sit.mvotma.gub.uy/docs/instrumentos/5098%5CRESO">http://sit.mvotma.gub.uy/docs/instrumentos/5098%5CRESO</a></li> </ul>		<p>observed to the management plan are related to easily solvable aspects, e.g. width of the firebreak, canopy height, distances to the fences, etc. In general, non-compliances addressed regard the maintenance of distances from the native forest to one or two projects per year.</p> <p>From the understanding of the working group technical experts, it can be stated that generally non-compliances are addressed and the cases in which the procedure concludes with a sanction or a fine are exceptional.</p> <p>In reference to audits carried out by the Sustainable Forest Management Division of the DGF regarding compliance with laws and regulations on fire prevention plans in forest management projects, it can be summarized as follows: In 2014, 13 projects were audited and all 13 were observed. In 2015, 6 projects were audited, where 3 were observed. In 2016, 49 projects were audited, where 11 observed. In 2017, 6 projects of 6 were observed. As of 2018, 6 projects were audited of which 4 were observed. A total of 80 projects were audited and 46% were observed. 77% of non-compliances were due to the distance to the perimeter firewalls and their maintenance, 12% because of absence of prevention posters, 9% for tools absent in the holdings and 2% for distance to the native forest. It should be noted that audits varied from year to year depending on available resources and staff availability. The company is notified, and all non-compliances are followed up. The failure to address the non-compliance will result in the non-issuance of certificates of exoneration (if requested) and if there is no response, the dispute will be forwarded to the MGAP Legal Services to impose an economic sanction (no such situation has ever been recorded).</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="#">LUCION%20PROMULGACION%20DECRETO%206524-11.pdf</a></p> <ul style="list-style-type: none"> <li> <p><b>Durazno</b> - Departmental guidelines for territorial planning and sustainable development. MVOTMA-DINOT Durazno Departmental Government agreement of March 2011. No restrictions on afforestation.</p> <p><a href="https://5d229294-a-62cb3a1a-s-sites.googlegroups.com/site/municipaldurazno/DINOTCOMPLETO13-3-2011.pdf?attachauth=ANo.Y7crligfPmSz0arpud2Ssi3fhOD7VYKbiJ_Jo6snhyxntlH4WAWBbS1q4vFdcOOrr1eeYHtg-Wo9UVPCy5SbyEDCr0giUYoen6Xdld4CLwhCOV5lwXxiZK9lc3jHXG2eaNbs9O7TIAewJwF1q7KAbdioKeYERjIWNHpijG2gqOzTcV9yd-5m0t9ylL8_DnOIBwVV9-ueAzzqzwf0laP_QoDlvCMLsZ8gHRowU5OJaLFBPMgJogEk%3D&amp;attredirects=0">https://5d229294-a-62cb3a1a-s-sites.googlegroups.com/site/municipaldurazno/DINOTCOMPLETO13-3-2011.pdf?attachauth=ANo.Y7crligfPmSz0arpud2Ssi3fhOD7VYKbiJ_Jo6snhyxntlH4WAWBbS1q4vFdcOOrr1eeYHtg-Wo9UVPCy5SbyEDCr0giUYoen6Xdld4CLwhCOV5lwXxiZK9lc3jHXG2eaNbs9O7TIAewJwF1q7KAbdioKeYERjIWNHpijG2gqOzTcV9yd-5m0t9ylL8_DnOIBwVV9-ueAzzqzwf0laP_QoDlvCMLsZ8gHRowU5OJaLFBPMgJogEk%3D&amp;attredirects=0</a></p> </li> </ul>		<p>95% of the country's forest area is certified under forest management standards whose audit reports enable the working group to affirm the very low probability of absence of management plans, which is a strong indicator for the low-risk trend of this indicator throughout the forest sector. Management plans are developed according to the instructions of the DGF by Agricultural Engineers or Forestry Technical Experts, and they are approved by the technical services of this authority, thus ensuring their quality.</p> <p>It can therefore be said that, in a highly regulated sector, there is no evidence of systematic non-compliance with legislation on management and harvesting of forest plantations. Efficient follow-up is given to cases where laws/regulations have been violated, through actions taken by the authorities and relevant entities, such as audits and sanctions by the MGAP (DGF, DGRN, DGSA) and MVOTMA (DINAMA, DINAGUA).</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.</p> <p>Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>General Forestry Directorate - Ministry of Livestock, Agriculture and Fisheries: 1 to 3  Ministry of the Interior - National Fire Department: 3</p> <p>General Directorate of Natural Resources - Ministry of Livestock, Agriculture and Fisheries: 4 to 7</p> <p>National Directorate for the Environment - Ministry of Housing, Land Management and Environment: 8 and 9</p> <p>National Directorate for Land Management - Ministry of Housing, Land Management and Environment: 10</p> <p><b>Legally required documents or records</b></p> <p>Plantation management plan approved by the DGF</p> <p>Plantation registration  Plantation classification certificate</p>		



Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	Prior environmental authorization (PEA) Forest fire protection plan.		
1.4 Harvesting permits	<p><b>Applicable laws and regulations</b></p> <p>1. <b>Forestry Law No. 15.939 of 28/12/1987. Article 22.</b> Prohibition of destruction of artificial protection forests: any action not in compliance with the management plan. Article 24. Prohibit cutting and any operation that threatens the survival of native forests.  <a href="http://www.impo.com.uy/bases/leyes/15939-1987">http://www.impo.com.uy/bases/leyes/15939-1987</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>MGAP General Forestry Directorate: 1</p> <p><b>Legally required documents or records</b></p> <p>Native forest felling permit            Transit guide</p>	<p><b>Interviews with experts</b></p> <p>Authorities from the General Forestry Directorate (MGAP) were interviewed in March 2017 and consultations via email throughout the process were carried out.</p>	<p><b>General description of legal requirements</b></p> <p>For the use (harvesting) of forest plantations it is not necessary to issue a logging permit.</p> <p>In the case of native forests, legislation prohibits logging and any operation that threatens the survival of native/indigenous forests, with the exception of the following cases:</p> <p>A) In very limited portions of the native forest when the product of the exploitation is intended for domestic and non-commercial use, or for infrastructure and delimitation of fences (fencing) and roads of the site to which it belongs;</p> <p>B) When there is authorization from the Forestry Directorate based on a technical report (from a qualified professional) detailing both the causes that justify the felling and the harvesting plans to be carried out in each case (see indicator 1.3).</p> <p>Therefore, native forest is maintained for conservation, being possible its internal use within the site and when the authorization of the DGF is received. There are several reasons to authorize logging, framed in parameters of sustainability and management of the existing forest. The felling of native forests is never allowed with the aim of plating alien species for commercial purposes. Also, wood from native species (for firewood) does not enter the industrial forest manufacturing chain (corroborated by experts, see indicator 1.3).</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p><b>Determination of risk</b></p> <p>The indicator "harvesting permits" does not apply in the case of forest plantations.</p> <p>In the case of native forests (as aforementioned in indicator 1.3), since interventions on native forest arise from the exception established in Article 24 of Law 15.939, they must be supported by an informed management plan approved by the DGF. Therefore, management plans are endorsed and monitored by the national authority.</p> <p>Although there are isolated non-compliances with laws and regulations that protect native forests, the cases detected are sanctioned and measures are imposed to mitigate the damage caused. According to the DGF (interview with Juan Pablo Nebel), in the last 10 years there have been 7 non-compliance cases due to illegal logging (without felling permit) of native forests larger than 5 hectares, but only 1 of them corresponds to a forestry company. The other 6 cases are infringements committed by agricultural enterprises. In these cases, mitigation plans have been applied to restore the deforested area and recompose the native forest and manage it for conservation. The DGF is in charge of monitoring these situations.</p> <p>According to the DGF, illegal logging of surfaces smaller than 5 ha is related to the use of wood for firewood, but these are isolated cases and they are equally sanctioned. Monitoring is carried out through field inspections, satellite photographs and a complaint system. (These non-compliances have also been analysed in indicator 1.9 Protected sites and species).</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p><b>Risk designation</b></p> <ul style="list-style-type: none"> <li>- It does not apply to plantations, since harvesting permits are not required for their use, and</li> <li>- <b>Low risk</b> to native forest, meeting threshold 1: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities. See indicator 1.3.</li> </ul>
<b>Taxes and fees</b>			
<p>1.5 Payment of royalties and harvesting fees</p>	<p><b>Applicable laws and regulations</b></p> <p>Not applicable</p> <p><b>Legal Authority</b></p> <p>Not applicable</p> <p><b>Legally required documents or records</b></p> <p>Not applicable</p>	<p><b>Governmental sources</b></p> <p>Not applicable</p> <p><b>Non-governmental sources</b></p> <p>Not applicable</p> <p><b>Interviews with experts</b></p> <p>Authorities from the General Forestry Directorate (MGAP) were interviewed in March 2017 and consultations via email throughout the process were carried out.</p>	<p><b>General description of legal requirements</b></p> <p>There is no legislation related to the payment of use royalties or fees, so this indicator is not applicable. These kinds of payments are not an existing transactional manner in Uruguay. Nor for the use of private or public forests.</p> <p><b>Determination of risk</b></p> <p>Not applicable</p> <p><b>Risk designation</b></p> <p>Not applicable</p>
<p>1.6 Value added taxes and</p>	<p><b>Applicable laws and regulations</b></p> <p>1. <b>Decree No. 338/996 of 28/08/1996</b> Approval of the</p>	<p><b>Governmental sources</b></p> <p>Ministry of Economy and Finance - Forest Sector Regime:</p>	<p><b>General description of legal requirements</b></p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
other sales taxes	<p>Ordered Text of the General Directorate of Taxation (DGI). <a href="https://www.impo.com.uy/bases/decretos/338-1996">https://www.impo.com.uy/bases/decretos/338-1996</a></p> <p>2. <b>Decree No. 220/998</b> of 12/08/1998 VAT Regulation <a href="https://www.impo.com.uy/bases/decretos/220-1998/141">https://www.impo.com.uy/bases/decretos/220-1998/141</a></p> <p>3. <b>Decree No. 209/003 of 28/05/2003</b> Concept of Forest Exploitation <a href="https://www.impo.com.uy/bases/decretos/209-2003">https://www.impo.com.uy/bases/decretos/209-2003</a></p> <p>4. <b>Forestry Law No. 15.939 of 28/12/1987</b>. Title V "Promotion of afforestation", Chapter I "Tax benefits". Articles 39 to 43. On tax exemptions and their conditions.</p> <p>5. <b>Law No. 17.843 of 21/10/2004</b>. Forest activity exemptions. <a href="https://www.impo.com.uy/bases/leyes/17843-2004">https://www.impo.com.uy/bases/leyes/17843-2004</a></p> <p>6. <b>Resolution No. 798/2012 DGI of 08/05/2012</b>. Establishes a digital billing system</p>	<p><a href="https://www.mef.gub.uy/5374/8/areas/sector-forestal-Temas-Econ%C3%B3micos.Inversores.Empleadas.html">https://www.mef.gub.uy/5374/8/areas/sector-forestal-Temas-Econ%C3%B3micos.Inversores.Empleadas.html</a></p> <p><b>Non-governmental sources</b></p> <p>Austt, A.; Hill, J.; De Mello, M. 2009. Degree thesis "Forest Societies and their contribution". <a href="https://www.colibri.udelar.edu.uy/bitstream/123456789/214/1/M-CD3923.pdf">https://www.colibri.udelar.edu.uy/bitstream/123456789/214/1/M-CD3923.pdf</a></p> <p>Ferrer, P.; Lirola, V., 2012. Master's Thesis - "Forestry in Uruguay: tax benefits and their control". Revista de Derecho, <a href="http://revistaderecho.um.edu.uy/wp-content/uploads/2012/10/DERECHO-21.pdf">http://revistaderecho.um.edu.uy/wp-content/uploads/2012/10/DERECHO-21.pdf</a></p> <p>ECLAC, 2012. Seminar "Evasion and Income Tax in Latin America". <a href="http://www.giz-cepal.cl/contenido/taller-evasion-e-impuesto-la-renta-en-america-latina-actividad-conjunta-con-el-proyecto-in">http://www.giz-cepal.cl/contenido/taller-evasion-e-impuesto-la-renta-en-america-latina-actividad-conjunta-con-el-proyecto-in</a></p> <p>ECLAC, 2017. Report: Fiscal outlook of Latin America and the Caribbean, p. 55, table II.5.</p>	<p>The 1996 Ordered Text of the General Directorate of Taxation (DGI) was approved by Decree 338/996. Title 10 and its Regulatory Decree No. 220/998 cover everything related to Value Added Tax.</p> <p>Decree No. 209/003 defines the concept of forest exploitation as extending from the implantation of the forest to the debarking, including also the acquisition of standing forest and its subsequent cutting and debarking, for the purposes of Value Added Taxes, Agricultural Income Taxes and Industry and Commerce Income Taxes. Article 2 establishes that debarked rolls must be considered as agricultural products in their natural state. Consequently, VAT will remain suspended until its nature is changed, Articles 11 to 13 of Title 10 T.O. being applicable. 1996. The sale of standing forest is also considered a forest product in its natural state and therefore the VAT system is suspended.</p> <p>Sales of forest products in their natural state made by agricultural producers to IRAE taxpayers are taxed at a rate of 0.4%. This rate corresponds to the Tax on the Disposal of Agricultural Goods (IMEBA) that is destined to the National Institute of Agricultural Research (INIA). The IMEBA is a tax on the sale or use of forest agricultural products. It can't be recovered in any way. This is a cost to the producer. It is generally a tax withheld by the IRAE taxpayer purchaser from the producer.</p> <p>Law No. 17.843 of 2004 reduces exemptions for activities carried out in self-owned forests, provided that such forests have been qualified as protection or yield forests in priority forest areas, in compliance with the provisions of Article 39 of Law No. 15.939 of 28 December 1987. Activities of debarking, cutting and buying and selling acquired wood to third parties are also exempted.</p>

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	<p><a href="http://www.dgi.gub.uy/wdgi/pa ge?2,main,Resolutions2012,O.es,0">http://www.dgi.gub.uy/wdgi/pa ge?2,main,Resolutions2012,O.es,0</a>,</p> <p>7. <b>Resolution No. 3.540/2017 DGI of 31/05/2017.</b> Sets the deadline for implementation of the digital billing system. <a href="http://www.dgi.gub.uy/wdgi/pa ge?2,principal,dgi--normativa--resoluciones--resoluciones-2017,O.es,0">http://www.dgi.gub.uy/wdgi/pa ge?2,principal,dgi--normativa--resoluciones--resoluciones-2017,O.es,0</a>,</p> <p>8. <b>Law No.19.484 of 05/01/2017.</b> Approval of convergence norms with international standards in international fiscal transparency, prevention and control of money laundering and financing of terrorism. <a href="https://www.impo.com.uy/bases/leyes/19484-2017">https://www.impo.com.uy/bases/leyes/19484-2017</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Economy and Finance/General Directorate of Taxation (DGI): 1 to 8</p>	<p><a href="https://repositorio.cepal.org/bitstream/handle/11362/41044/10/S1700069_es.pdf">https://repositorio.cepal.org/bitstream/handle/11362/41044/10/S1700069_es.pdf</a></p> <p>Diario El País, 18 April 2017. "Serra: DGI con fiscalización "fortalecida" por nueva ley". <a href="http://www.elpais.com.uy/economia/noticias/serra-dgi-fiscalizacion-fortalecida-ley.html">http://www.elpais.com.uy/economia/noticias/serra-dgi-fiscalizacion-fortalecida-ley.html</a></p> <p>El Espectador, April 19, 2012. "Uruguay lidera nuevamente en eficiencia fiscal". <a href="http://www.espectador.com/economia/237367/uruguay-lidera-nuevamente-en-eficiencia-fiscal">http://www.espectador.com/economia/237367/uruguay-lidera-nuevamente-en-eficiencia-fiscal</a></p> <p>National Chamber of Commerce and Services. "Uruguay sigue siendo el país con menor evasión fiscal de la Región". Year 2012. <a href="http://cnscs.com.uy/uruguay-sigue-siendo-el-pais-con-menor-evasion-fiscal-de-la-region/">http://cnscs.com.uy/uruguay-sigue-siendo-el-pais-con-menor-evasion-fiscal-de-la-region/</a></p> <p><b>Interviews with experts</b></p> <p>Accountant Gustavo Rivero, Company FORESUR S.A. (July 2017).</p>	<p>In 2012, a form of digital invoicing (Res. No. 798/2012 of DGI) that is gradually being implemented was approved. It is mandatory for companies with a certain annual turnover and is in the process of implementation until June 2018. (Res No. 3.540/2017 DGI).</p> <p>Law No. 19.484 on International Fiscal Transparency, Prevention of Money Laundering and Financing of Terrorism has recently been enacted, requiring financial institutions (banks, trusts, investment funds, among others) to report to the treasury each year the balance, annual average and yields of bank deposits above a certain limit for pre-existing accounts.</p> <p><b>Determination of risk</b></p> <p>Uruguay has tax laws and regulations and oversight procedures. Public bodies are linked to each other due to digitization of information and processes. This generates transparency and governmental capacity for fiscal control. Diversions such as sub-invoicing, and suspicious handling of bank accounts are detectable and sanctioned within the framework of a system of accounting, fiscal and banking transparency in an orderly manner in the country.</p> <p>As corroborated by a report of the Economic Commission for Latin America (ECLAC/ONU/Report: Fiscal outlook of Latin America and the Caribbean, 2017), in Uruguay (also) the banking secrecy was modified and the obligation was established for financial institutions to report annually to the tax administration the balances and income of accounts maintained by natural persons, legal entities or other entities, whether or not they are fiscal residents in the country. It also established the obligation to keep a register of the shareholders and final beneficiaries of Uruguayan entities. Reinforcing the existence</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>Ministry of Livestock, Agriculture and Fisheries/Forestry General Directorate (DGF): 4 and 5</p> <p><b>Legally required documents or records</b></p> <p>Certificate of plantation qualification, issued by the Forestry Directorate (Ministry of Livestock, Agriculture and Fisheries).</p> <p>Management and planning project for the exploitation and regeneration of forests.</p> <p>Annual VAT returns Commercial invoices of purchase and sale</p> <p>Single Certificate of the DGI (proof of tax payments)</p> <p>Common BPS Certificate (proof of payment of social contributions)</p>	<p>The General Directorate of Taxation (DGI) of the Ministry of Economy and Finance (MEF) was consulted in October 2017.</p>	<p>of the fiscal transparency regime in the country, the aforementioned ECLAC report includes the "obligatory nature of electronic invoicing" for Uruguay as data for the year 2016 (see ECLAC/Report: Fiscal outlook of Latin America and the Caribbean, 2017/p. 55, table II.5).</p> <p>The information (laws, decrees, etc.) is available and unified on a webpage. (IMPO - Official Information Centre). All the regulations related to taxes can also be found on the DGI website.</p> <p>Both the DGI and the BPS issue vouchers for payments of taxes and social obligations, known as "Certificado Único de DGI" (Single Certificate of DGI) and "Certificado Común de BPS" (Common Certificate of BPS).</p> <p>The single certificate (DGI) and the common certificate (BPS) allow the taxpayer or company to apply for import, export, and general commercial transaction permits. For the DGI and the BPS to issue the single certificate and the common certificate respectively, the company must be up to date with the payment of all applicable taxes. This certificate is required for various administrative or commercial procedures.</p> <p>According to public statements of the DGI authorities, in recent years there has been a reduction of tax evasion in the country to 15% and in the agricultural sector, fell by half. (ECLAC, 2012).</p> <p>According to an interview with accountant Gustavo Rivero, a technical expert in the field on the subject of the risks of VAT evasion on the commercialization of standing forest and bark rolls, the risk is negligible because in none of the cases this product of primary exploitation is taxed by VAT. Regarding the risks of evasion of the additional IMEBA INIA, it falls mainly on the buyer of forest products, who in turn is a contributor to IRAE and acts as a withholding agent.</p>

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			<p>By concentrating the possible risks of evasion in those agents who acquire these forest products, which in Uruguay are formal companies and adhered in any case to the tax system of electronic invoicing, allows better control of the tax. In the opinion of both the accountant Gustavo Rivero and the experts of the WG, this would be a very low risk and would be limited to these agents.</p> <p>In a recent note to the director of Revenue of the DGI it is stated that the Fiscal Transparency Law (Law 19.484 approved at the end of 2016) "is a new auditing tool that provides information on account holders, whether they are natural or legal persons or other entities, resident or non-resident in the country. The information on the balances and income in bank accounts of individuals and companies that the DGI will have from 2018 will "strengthen the capacities" of auditing and will make it possible to evaluate the "contributory capacity" of taxpayers.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.</p> <p>Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p> <p>The state has developed a strong monitoring and control capacity, being tax deviations or the management of bank accounts detectable and sanctioned within the framework of the accounting, fiscal and banking transparency regime in the country.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
1.7 Income and profit taxes	<p><b>Applicable laws and regulations</b></p> <ol style="list-style-type: none"> <li><b>Decree No.150/007 of 26/04/2007.</b> Tax on income from economic activities (IRAE). Article 162 <a href="http://www.dgi.gub.uy/wdgi/agxppdwn?6,4,213,O,S,0,7980;S;34;877">www.dgi.gub.uy/wdgi/agxppdwn?6,4,213,O,S,0,7980;S;34;877</a></li> <li><b>Law No. 18.245 of 27/12/2007,</b> Rural Real Estate Contribution. <a href="http://www.impo.com.uy/bases/leyes/18245-2007">http://www.impo.com.uy/bases/leyes/18245-2007</a></li> <li><b>Decree No. 38/008 of 22/01/2008</b> Regulating Law 18.245. <a href="http://www.impo.com.uy/bases/decretos/38-2008">http://www.impo.com.uy/bases/decretos/38-2008</a></li> <li><b>Property Tax</b> <a href="http://www.dgi.gub.uy/wdgi/pa/ge?2,main,TextOrderedVigente,O,es,0">http://www.dgi.gub.uy/wdgi/pa/ge?2,main,TextOrderedVigente,O,es,0</a></li> <li><b>Property Tax</b>, last updated February 2017. Regulatory Decrees of current taxes: <a href="http://www.dgi.gub.uy/wdgi/pa">http://www.dgi.gub.uy/wdgi/pa</a></li> </ol>	<p><b>Governmental sources</b></p> <p>Ministry of Economy and Finance - Forest Sector Regime: <a href="https://www.mef.gub.uy/5374/8/areas/sector-forestal-Temas-Econ%C3%B3micos,Inversores,Empresas.html">https://www.mef.gub.uy/5374/8/areas/sector-forestal-Temas-Econ%C3%B3micos,Inversores,Empresas.html</a></p> <p>Promotional regimes for investment. Instituto Uruguay XXI. <a href="http://www.uruguayxxi.gub.uy/guia/descargas/Regimenes%20promocionales%20para%20la%20Inversion.pdf">http://www.uruguayxxi.gub.uy/guia/descargas/Regimenes%20promocionales%20para%20la%20Inversion.pdf</a></p> <p>Instituto Uruguay XXI. Investment opportunities: Forestry Sector. <a href="https://www.uruguayxxi.gub.uy/uploads/informacion/Sector%20Forestal%20-%20Setiembre%202017-5.pdf">https://www.uruguayxxi.gub.uy/uploads/informacion/Sector%20Forestal%20-%20Setiembre%202017-5.pdf</a></p> <p><b>Non-governmental sources</b></p> <p>Austt, A.; Hill, J.; De Mello, M. 2009. Degree thesis "Forest Societies and their contribution". <a href="https://www.colibri.udelar.edu.uy/bitstream/123456789/214/1/M-CD3923.pdf">https://www.colibri.udelar.edu.uy/bitstream/123456789/214/1/M-CD3923.pdf</a></p> <p>Ferrer, P.; Lirola, V., 2012. Master's Thesis - "Forestry in Uruguay: tax</p>	<p><b>General description of legal requirements</b></p> <p>There are general national taxes on income and profits.</p> <p>Agricultural producers may choose to pay IRAE or IMEBA.</p> <p>The following actors will not be able to exercise the option to pay IMEBA:</p> <p>Corporations and limited partnerships, permanent establishments of non-resident entities, autonomous entities and decentralized services that integrate the industrial and commercial domain of the State, closed-end credit investment funds, and trusts with the exception of guarantee funds. The remaining commercial societies regulated by Law No. 16.060, including de facto societies, agricultural associations, agricultural societies, civil societies with agricultural purposes, civil societies and those that obtain income included in subparagraph 2b of Article 3 of Title 4 T.O. 96, which operate on holdings whose area at the beginning of the financial year exceeds the equivalent of 1250 ha (one thousand two hundred and fifty hectares) of CONEAT index 100 (this being an indicator of productivity of land commonly used in Uruguay), or that have exceeded the amount of UI 2,000,000 (UI - Indexed Units [Unidades Indexadas], whose value is readjusted according to inflation) of income in the previous year that generate agricultural income included in subparagraph a) of Article 4, Decree No. 150/2007, valued at the quotation in force at the close of the previous year" (translated transcription of the IRAE 2015/2016 instruction).</p> <p>In the event of choosing the option to pay IMEBA within the conditions admitted exercising it as seen above, this tax consists on the payment of a fee for the sale of certain goods in their natural state that is considered a corporate income tax. Without prejudice to</p>



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	<p><a href="#">ge?2,principal,DecretosReglamentarios,O,es,0,</a></p> <p>6. <b>Law No. 18.083 of 27/12/2006.</b> Tax reform. Forest activity tax exemptions. Chapter XII. <a href="https://www.impo.com.uy/bases/leyes-originales/18083-2006">https://www.impo.com.uy/bases/leyes-originales/18083-2006</a></p> <p>7. <b>Decree No. 148/007 of 26/04/2007.</b> PIT Regulations (IRPF) - Tax Reform. <a href="https://www.impo.com.uy/bases/decretos/148-2007">https://www.impo.com.uy/bases/decretos/148-2007</a></p> <p>8. <b>Decree No. 450/002 of 20/11/2002</b> Tax on the Control of Corporations (ICOSA) <a href="http://www.impo.com.uy/bases/decretos/450-2002">http://www.impo.com.uy/bases/decretos/450-2002</a></p> <p>9. <b>Resolution No. 3536 of 04/09/2015.</b> Primary Tax. <a href="http://www.dgi.gub.uy/wdgi/pa ge?2,principal,Ampliacion,O,es,0,PAG;CONC;1490;6;D;re solucion-no-3-536-2015;4;PAG;">http://www.dgi.gub.uy/wdgi/pa ge?2,principal,Ampliacion,O,es,0,PAG;CONC;1490;6;D;re solucion-no-3-536-2015;4;PAG;</a></p>	<p>benefits and their control". Revista de Derecho, <a href="http://revistaderecho.um.edu.uy/wp-content/uploads/2012/10/DERECHO-21.pdf">http://revistaderecho.um.edu.uy/wp-content/uploads/2012/10/DERECHO-21.pdf</a></p> <p>National Chamber of Commerce and Services. "Uruguay sigue siendo el país con menor evasión fiscal de la Región". <a href="http://cnccs.com.uy/uruguay-sigue-siendo-el-pais-con-menor-evasion-fiscal-de-la-region/">http://cnccs.com.uy/uruguay-sigue-siendo-el-pais-con-menor-evasion-fiscal-de-la-region/</a></p> <p>National initiative for the alignment of FSC National Forest Stewardship Standard for Uruguay. <a href="https://sites.google.com/site/estandarfscuruguay/documentos-vigentes">https://sites.google.com/site/estandarfscuruguay/documentos-vigentes</a></p> <p><b>Interviews with experts</b></p> <p>Accountant Gustavo Rivero, Company FORESUR S.A. (July 2017).</p> <p>Society of Forest Producers of Uruguay, September 2017.</p> <p>The General Directorate of Taxation (DGI) of the Ministry of Economy and</p>	<p>this, the products of forest origin are subject to VAT at a zero rate and, in such a case, the sales of these products subject to IMEBA are not taxed. In terms of risks, there is no risk of income tax evasion in these cases, given that the rate is zero.</p> <p>Tax on income from economic activities (Impuesto a las Rentas de las Actividades Económicas - IRAE, Decree No.150/007) consists of a tax on the profits of companies that is generated on the basis of their economic results. With regard to forest production, the following hypotheses of income exemption should be mentioned:</p> <ol style="list-style-type: none"> <li>1. Law 15.939 of 28/12/1987 provides for certain income exemptions for forestry activities. They refer to the exploitation of artificial forests declared to be protection or yield forests in priority forest areas and natural areas declared to be protective.</li> <li>2. The aforementioned exemption does not apply to artificial yield forests planted under Law 18.083 of 27/12/2006, except in the case of forests included in quality wood projects defined by the Ministry of Livestock, Agriculture and Fisheries.</li> <li>3. The concept of exploitation referred to above, in accordance with Article 74 of Title 4 of the updated 1996 Ordered Text, covers the activities of debarking, logging and chipping carried out on self-owned forests, provided that such forests have been qualified as protection or yield forests in priority forest areas, in accordance with the provisions of Article 39, Law No. 15.939 of 28 December 1987. Self-owned forests are understood to be both those cultivated by the beneficiary and those standing forests purchased by the beneficiary.</li> <li>4. On the other hand, Article 75 of Title 4 of the aforementioned</li> </ol>

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	<p>10. <b>Additional INIA tax. Article 9, Title 9, 1996 Ordered Text.</b>  <a href="http://www.dgi.gub.uy/wdgi/pa/ge?2,tasas-117,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;cual-es-la-tasa-adicional-inia;3;PAG;">http://www.dgi.gub.uy/wdgi/pa/ge?2,tasas-117,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;cual-es-la-tasa-adicional-inia;3;PAG;</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>General Directorate of Taxation (DGI): 1, 2, 3, 5 to 10</p> <p>General Forestry Directorate (DGF): 4</p> <p><b>Legally required documents or records</b></p> <p>Management and planning project for the exploitation and regeneration of forests.</p> <p>Certificate of plantation qualification, issued by the DGF (Ministry of Livestock, Agriculture and Fisheries).</p>	<p>Finance (MEF) was consulted in October 2017.</p> <p>Claudia Marton, Tax Area, Montes del Plata Company, September 2018.</p>	<p>Ordered Text provides for the exemption of rents paid on wood acquired from third parties. It states that the activities of debarking, cutting, buying and selling of wood acquired from third parties, including where such activities constitute a service supply, shall be covered by the exemption referred to in the preceding article, provided that the following conditions are simultaneously met: A) These activities are carried out by forest agricultural producers directly or through associative forms or by forest agroindustries. B) Forests comply with the qualification referred to in Article 39, Law No. 15.939 of 28 December 1987. C) The total volume of wood marketed during the financial year which has been acquired from third parties is less than one third of the total volume of standing or harvested wood from self-owned forests in existence at the close of that financial year.</p> <p>Consequently, holdings with incomes that can be exempted according to the situations described in the previous paragraph will not pay taxes on the income obtained, while the rest of the holdings will have to pay the IRAE at a 25% rate.</p> <p>According to the Forestry Law, natural and artificial forests in priority forest areas declared as "protection forests" and forests declared as "yield forests" that are included in quality wood projects defined by the Ministry of Livestock, Agriculture and Fisheries (MGAP) shall enjoy the following tax benefits:</p> <ul style="list-style-type: none"> <li>- The income derived from its exploitation is not computed for the purposes of the IRAE.</li> <li>- Their respective values or extensions are not computed for the determination of the taxable amount of the Patrimony Tax.</li> <li>- Exoneration of rural real estate contribution (tax on land ownership).</li> </ul>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>Native forest register</p> <p>Annual sworn statements according to the nature of each company</p> <p>Single Certificate of the DGI.</p> <p>Common Certificate of the BPS.</p>		<p>The Rural Real Estate Contribution does not apply to forests included in the quality wood projects defined by the Ministry of Livestock, Agriculture and Fisheries, nor to natural forests declared protection forests under Article 8 of Law No. 15.939.</p> <p>The Patrimony Tax is exonerated according to the qualification of the native forest and of the plantation by the DGF.</p> <p>In order to access the tax benefits mentioned above, the MGAP General Forestry Directorate (DGF) must approve the management and land planning project for the use and regeneration of forests. Any modification to the referred management plan must be previously approved by the DGF. It should be noted that plantations with short rotations (less than 15 years) without pruning and thinning do not have tax exemptions.</p> <p>The Primary Tax applies to rural units over 300 ha and CONEAT index 100. (The CONEAT index is an index of land productivity calculated on the basis of the capacity to produce meat and wool in that land).</p> <p>Finally, there is the additional IMEBA (Additional fee to reinforce the budget of the INIA - Instituto Nacional de Investigación Agropecuaria). It is an additional rate of 0.4% (four per thousand) levied on all generative events related to agricultural products, including those of forest origin. According to the expert consulted, Claudia Marton (Tax Area of the company Montes del Plata), this tax applies whenever it is the first property transfer of an agricultural producer to a non-agricultural producer (i.e. intermediary or manufacturer) of wood in its natural state. It also applies when a producer exports an agricultural product in its natural state. In the first case, the tax is paid via withholding that should be made by the buyer. In the second, it should be paid directly by the producer.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>In the case of small rural forest producers, the taxes applied to them are as follows:</p> <ul style="list-style-type: none"> <li>• IMEBA (income less than U.I. 2,000,000)</li> <li>• Additional IMEBA</li> <li>• Real estate contribution</li> <li>• Primary Tax</li> </ul> <p>The Forest Management Standard Development Group for Uruguay defined small forest producers (low-impact organizations) according to size or intensity of management:</p> <ol style="list-style-type: none"> <li>1. Depending on size, any forest management unit under or equal to 1000 ha will be considered of low-impact.</li> <li>2. According to management intensity, forest management units that present: An average annual harvest under 5000 m<sup>3</sup>/year during the period of validity of the certificate. The considerations for this definition are that these are contemporary plantations that are harvested together.</li> </ol> <p>In summary, the exempted taxes to the forest sector are as follows:</p> <ul style="list-style-type: none"> <li>• Patrimony tax - conditioned on the year and type of forest plantation</li> <li>• Tax on the Income from Economic Activities - conditioned on the year of planting of the forests</li> </ul> <p><b>Determination of risk</b></p> <p>Uruguay has tax laws and regulations and oversight procedures. Public bodies are linked to each other due to digitization of information and processes (see indicator 1.6). This generates</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>transparency and governmental capacity for fiscal control. Diversions such as sub-invoicing, and suspicious handling of bank accounts are detectable and sanctioned within the framework of a system of accounting, fiscal and banking transparency in an orderly manner in the country. The General Directorate of Taxation (DGI) was consulted on the sanctions to be applied in the event of under-invoicing verification. The DGI informed that the sanctions correspond to fines and surcharges derived from the applicable settlement according to the case, in compliance with the established in Art. 94 of the Title of the Ordered Text.</p> <p>Either way, the state has developed a strong monitoring and control capacity that forces formalization (and minimizes informal trade), being tax deviations or the management of bank accounts detectable and sanctioned within the framework of the accounting, fiscal and banking transparency regime in the country.</p> <p>The DGI clarifies the concept of forest enterprise: Forest nurseries, forest harvesting companies, timber extraction companies, forestry support services and other afforestation-related activities (not specified). The records are consulted by the taxpayer's principal line of business. For these purposes, during the period from 01/09/2012 to 27/09/2017, 6 forestry companies were found to be infringing. There is no systematic record of the type of infringement found. There are 919 companies operating in the forest management sector (2016 data from the BPS, presented in Uruguay XXI report) in the country, which means that only 0.65% of the forest companies are offenders.</p> <p>In Uruguay, there is also a mechanism for complaints to taxpayers of these transfers. According to the Compulsory Complaint System in force since 2008, the DGI reports that there are 5 complaints to</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>taxpayers operating in the sector between 01/01/2008 and 27/09/2017.</p> <p>After analyzing the evidence presented, the working group understands that it constitutes a low risk for this indicator. The information (laws, decrees, etc.) is available and unified on a webpage. (IMPO - Official Information Centre). All the regulations related to taxes can also be found on the DGI website.</p> <p>The single certificate (DGI) and the common certificate (BPS) allow the taxpayer or company to apply for import, export, and general commercial transaction permits. For the DGI to issue the single certificate, the company must be up to date with the payment of all applicable taxes. This certificate is required for administrative or commercial procedures.</p> <p>As published by the Chamber of Commerce based on data provided during the Seminar "Evasion and Income Tax in Latin America", hosted by and based on a publication of the Economic Commission for Latin America (ECLAC/UN/Report: Fiscal outlook of Latin America and the Caribbean, 2017/p. 44), it was reported that Uruguay's tax evasion for 2012 is the lowest in the region with 13.4%. The report of the Chamber of Commerce adds in its presentation that said tax evasion indicator for the country's agricultural sector is halved, around 6.5%.</p> <p><b>Risk designation</b></p> <p>For this indicator (income and profit taxes), the area under assessment is designed to be <b>low risk</b>.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>Different sources demonstrate the advances in banking and fiscal transparency in Uruguay, as well as the low rates of tax evasion in the country in general, in the agricultural sector (including forestry) in particular.</p> <p>Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>
<b>Forest harvesting activities</b>			
1.8 Timber harvesting regulations	<p><b>Applicable laws and regulations</b></p> <p><b><u>Forest plantations</u></b></p> <p>1. <b>Law No. 15.939 of 28/12/1987.</b> Forestry Law. Article 36. Prohibitions on the management of forests and forest lands belonging to the State Forest Heritage. <a href="https://www.impo.com.uy/bases/leyes/15939-1987">https://www.impo.com.uy/bases/leyes/15939-1987</a></p> <p><b><u>Opening of roads and quarries</u></b></p> <p>2. <b>Decree Law No. 15.242 of 08/01/1982.</b> Mining Code. Article 116. Establishes the conditions under which the owner of the surface property may engage in mining activity,</p>	<p><b>Governmental sources</b></p> <p>Necessary procedures to obtain quarry registration, inclusion, extension or deregistration of exploitation permit for deposit materials in the Quarry Inventory. <a href="https://tramites.gub.uy/ampliados?id=3997">https://tramites.gub.uy/ampliados?id=3997</a></p> <p>Claim system for mining irregularities <a href="https://tramites.gub.uy/ampliados?id=4636">https://tramites.gub.uy/ampliados?id=4636</a></p> <p>National Code of Good Forest Practices (voluntary application). Year 2004. <a href="https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf">https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf</a></p>	<p><b>General description of legal requirements</b></p> <p>For the management of forest plantations, the MGAP recommends following the guidelines established in the Code of Good Forest Practices (see indicator 1.3). This is an ordered set of prescriptions, procedures, concepts, styles and standardized work guides applicable to the forest resource and its associated variables, in the form of recommendations (of voluntary application) to ensure the resource is managed in a sustainable manner. The Code includes nine chapters: Planning; Forestry; Forest Harvesting; Roads, Quarries and Stockpiling Tracks; Forest Fires and Fire Management; Chemicals Management; Waste Management; Conservation of natural resources; Social and cultural aspects.</p> <p>For the harvesting of forest plantations, it is not necessary to issue a logging or harvesting permit. However, if there is any change in the management plan of the company presented or authorized by the DGF, it must be notified to that institution.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>and the conditions under which mining title is required.  <a href="https://www.impo.com.uy/bases/decretos-ley/15242-1982">https://www.impo.com.uy/bases/decretos-ley/15242-1982</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>General Forestry Directorate (DGF) - Ministry of Livestock, Agriculture and Fisheries (MGAP)/1  National Directorate of Mining and Geology (DINAMIGE) of the Ministry of Industry, Energy and Mining (MIEM) 2</p> <p><b>Legally required documents or records</b></p> <p>Forest plantation management plan approved by the DGF</p> <p>Authorization for the opening/extension/deregistration of quarries.</p> <p>Quarry exploitation permit.</p>	<p><b>Non-governmental sources</b></p> <p>Society of Forest Producers of Uruguay, legal framework.  <a href="http://www.spf.com.uy/uruguay-forestal-marco-legal">http://www.spf.com.uy/uruguay-forestal-marco-legal</a></p> <p><b>Interviews with experts</b></p> <p>Authorities from the General Forestry Directorate (MGAP) were interviewed in March 2017, and from the National Directorate of Mining and Geology (MIEM) in September 2017,</p> <p>Carlos Mantero, Forest Agronomist Engineer, Department of Forest Production, Faculty of Agronomy, University of the Republic, was interviewed in April 2017.</p>	<p>The establishment of roads, drainage systems, bridges, etc. should be considered for timber harvesting, therefore the quarrying regulations should be taken into account.</p> <p>For the opening of roads within the limits of the holding it is not necessary to apply for a permit. On the other hand, for the opening and exploitation of quarries or deposits, if it is necessary to apply for a permit that is processed in the National Direction of Mining and Geology (DINAMIGE). These quarries are the site for the extraction of the material for construction and/or maintenance of the FMU's road infrastructure.</p> <p>Regarding forests and lands belonging to the State Forest Heritage, Law No. 15.939 establishes that the DGF may: temporarily prohibit transit when climatic or other factors jeopardize their conservation; the occupation or permanent installation of private individuals; the exploitation and partial or total felling of isolated trees and shrubs of any size and age; the use - total or partial - of the harvest of any product in addition to wood, when reasons of conservation and protection of natural resources so advise, and the grazing of domestic animals.</p> <p><b>Determination of risk</b></p> <p>The risk of this indicator is related to the legal requirements for techniques for harvesting and transporting the material outside the cutting site. In Uruguay, for the first case, there are no legal requirements related to harvesting techniques.</p> <p>As for the opening of roads and quarrying, Uruguay has a Mining Code that regulates everything related to deposits and their uses. There is also a mechanism for reporting mining irregularities. This</p>



Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>procedure can be initiated by any citizen through a web form or in person and a written notification of a fact that denoting non-compliance with legal regulations will be created. All complaints are followed up and the complainant is responded to with the result, if desired.</p> <p>In an interview with authorities of the National Direction of Mining and Geology (MIEM), it was stated that there are no cases of complaints of irregular exploitation of quarries in forest plantations. Digital photographs are used to monitor potential infringements, and penalties for illegal extraction include a fine of more than 150,000 IU depending on the activity and also the payment of the fee for the extracted material.</p> <p>On the other hand, according to the experts of the WG, Law 15.939 (Art. 17 and 18) makes the provisions and assigns powers to the DGF for the safeguarding of the State Forest Heritage in case of climatic or other factors. The DGF maintains its intervention in the forest heritage in coordination with the corresponding State dependencies, e.g. UTE (Administración Nacional de Usinas y Transmisiones Eléctricas), BSE (Banco de Seguros del Estado), INC (Instituto Nacional de Colonización), National Army or National Parks, each of which has its own hierarchical and command positions. In all cases, forest management must comply with the legal framework, and it is feasible for the DGF to be consulted by its expert opinion on forest matters (Law 15.939, Art. 7e).</p> <p>The WG understands this to be a very low risk issue, given its low probability of occurrence.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.</p> <p>Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p>
1.9 Protected sites and species	<p><b>Applicable laws and regulations</b></p> <ol style="list-style-type: none"> <li><b>Law No.15.939 of 28/12/1987.</b> Forestry Law. Articles 24 and 25. <a href="http://www.impo.com.uy/bases/leyes/15939-1987">http://www.impo.com.uy/bases/leyes/15939-1987</a></li> <li><b>Law No. 17.234 of 22/02/2000.</b> Creation and management of a National System of Protected Natural Areas, <a href="https://www.impo.com.uy/bases/leyes/17234-2000/17">https://www.impo.com.uy/bases/leyes/17234-2000/17</a></li> <li><b>Decree No. 565/981 of 06/11/1981.</b> Declaration of national interest in wildlife. <a href="https://www.impo.com.uy/bases/decretos/565-1981">https://www.impo.com.uy/bases/decretos/565-1981</a></li> </ol>	<p><b>Governmental sources</b></p> <p>DINAMA's complaints handling system <a href="http://www.mvotma.gub.uy/denuncias.html">http://www.mvotma.gub.uy/denuncias.html</a></p> <p>Procedure to denounce native forest logging before the DGF. <a href="https://tramites.gub.uy/tramites/Amplios?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia_Agricultura_y_Pesca&amp;idue=73&amp;id=2331">https://tramites.gub.uy/tramites/Amplios?idorg=28&amp;tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia_Agricultura_y_Pesca&amp;idue=73&amp;id=2331</a></p> <p>Native forest logging report form. <a href="http://www.mgap.gub.uy/sites/default/files/multimedia/formulariobosquenativo.pdf">http://www.mgap.gub.uy/sites/default/files/multimedia/formulariobosquenativo.pdf</a></p> <p>Government of the Oriental Republic of Uruguay, 5 November 2015. "Multas por cortar montes nativos ascendieron</p>	<p><b>General description of legal requirements</b></p> <p>Uruguayan legislation prohibits the logging of native forests and any activity that threatens them.</p> <p>Article 24 of Law No. 15.939 prohibits logging and any operation that threatens the survival of native forests, except in the following cases: a) when the product of the exploitation is intended for domestic use and fencing of the site to which it belongs; b) when there is authorization from the Forestry Directorate based on a technical report detailing both the causes that justify the felling and the harvesting plans to be carried out in each case.</p> <p>Article 25 prohibits the destruction of natural palm groves and any operation that threatens their survival. The Ministry of Livestock, Agriculture and Fisheries, acting on a proposal from the Forestry Directorate, may, for scientific reasons or reasons of general interest, regulate the felling or harvesting of certain forest species or specimens, as well as the use of resins, barks, seeds, leaves or other parts of native or alien forest trees.</p>

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	<p>4. <b>Decree No. 52/005 of 16/02/2005.</b> It regulates the creation of a National System of Protected Areas (SNAP). <a href="http://www.impo.com.uy/bases/decretos/52-2005">http://www.impo.com.uy/bases/decretos/52-2005</a></p> <p>5. <b>Decree No. 462/008 of 29/09/2008.</b> Regulates the inclusion of Quebrada de los Cuervos Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/462-2008">https://www.impo.com.uy/bases/decretos/462-2008</a></p> <p>6. <b>Decree No. 579/008 of 27/11/2008.</b> Regulates the inclusion of Esteros de Farrapos Protected Area and islands of the Uruguay River to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/579-2008/1">https://www.impo.com.uy/bases/decretos/579-2008/1</a></p> <p>7. <b>Decree No. 479/009 of 14/10/2009.</b> Regulates the inclusion of Valle del Lunarejo Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/476-2009">https://www.impo.com.uy/bases/decretos/476-2009</a></p>	<p>de 400 a 12.500 dólares por hectárea afectada". <a href="https://www.presidencia.gub.uy/comunicacion/comunicacionnoticias/mgap-mvotma-monte-nativo">https://www.presidencia.gub.uy/comunicacion/comunicacionnoticias/mgap-mvotma-monte-nativo</a></p> <p><b>Non-governmental sources</b></p> <p>Article "Denunciar ilícitos", NGO Vida Silvestre website (no date). <a href="http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/">http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/</a></p> <p>Government of the Oriental Republic of Uruguay, 9 January 2017. "Dinama recibió más de 20 denuncias en la primera semana del 2017 por agresiones al medioambiente". <a href="https://presidencia.gub.uy/comunicacion/comunicacionnoticias/alejandronario-denuncias-2016-2017-medioambiente-delitos-ambientales-participacion-ciudadana">https://presidencia.gub.uy/comunicacion/comunicacionnoticias/alejandronario-denuncias-2016-2017-medioambiente-delitos-ambientales-participacion-ciudadana</a></p> <p>www.iciforestal.com.uy, 14 August 2014. "Dinama habilitó recepción de denuncias ambientales a través de sitio en Internet" <a href="http://www.iciforestal.com.uy/mas-">http://www.iciforestal.com.uy/mas-</a></p>	<p>Every native forest is considered a natural protector and is subject to the protection/conservation guidelines stipulated by the current forestry law and whoever fails to comply is subject to the sanctions provided. As a stimulus to the conservation of native forests, the forestry law, in Articles 49 to 51, provides tax benefits.</p> <p>Uruguay has a National System of Protected Areas, declared of general interest by law No. 17.234 in 2000 and regulated by Decree No. 52 in 2005, as an instrument for the application of national environmental protection policies and plans.</p> <p>The first protected area entered the system in 2008. As of March 2018, a total of 15 areas have entered into SNAP. Each area enters the system through an independent and unique regulatory decree, and under a certain assigned management category. The conservation objectives of each area should be reflected in its management plan. To date, 4 of the 15 protected areas entered have an approved management plan and 4 more plans are in the final stages of approval. Approved plans can be found on the MVOTMA website.</p> <p>In several of the SNAP's protected areas, there are forest plantations that already existed when the areas entered the system. If the protected area does not have a management plan, management agreements are made between the producers and the administrator of the area, as for any other land use.</p> <p>Regarding international conventions, Uruguay is signatory and has ratified the following conventions related to the protection of sites and species:</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>8. <b>Decree No. 337/009 of 20/07/2009.</b> Regulates the inclusion of Cabo Polonio Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/337-2009/1">https://www.impo.com.uy/bases/decretos/337-2009/1</a></p> <p>9. <b>Decree No. 11/010 of 12/01/2010.</b> Regulates the inclusion of Localidad Rupestre Chamangá Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/11-2010">https://www.impo.com.uy/bases/decretos/11-2010</a></p> <p>10. <b>Decree No. 54/010 of 08/02/2010.</b> Regulates the inclusion of San Miguel Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/54-2010">https://www.impo.com.uy/bases/decretos/54-2010</a></p> <p>11. <b>Decree No. 61/010 of 18/02/2010.</b> Regulates the inclusion of Laguna de Rocha Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/61-2010">https://www.impo.com.uy/bases/decretos/61-2010</a></p> <p>12. <b>Decree No. 285/011 of 10/08/2011.</b> Regulates the inclusion of Cerro Verde e</p>	<p><a href="http://noticias/uruguay/1/3565-dinama-habilito-recepcion-de-denuncias-ambientales-a-traves-de-sitio-en-internet">noticias/uruguay/1/3565-dinama-habilito-recepcion-de-denuncias-ambientales-a-traves-de-sitio-en-internet</a></p> <p>Diario El Observador, 4 November 2015. "Multas por tala ilegal de bosque nativo se aproximan a US\$ 1,2 millones" <a href="http://www.elobservador.com.uy/multas-tala-ilegal-bosque-nativo-se-aproximan-us-12-millones-n689884">http://www.elobservador.com.uy/multas-tala-ilegal-bosque-nativo-se-aproximan-us-12-millones-n689884</a></p> <p>Diario El País, 26 June 2016. "Multa de US\$ 600 mil a un privado por talar un monte" <a href="http://www.elpais.com.uy/informacion/multa-us-mil-privado-talar.html">http://www.elpais.com.uy/informacion/multa-us-mil-privado-talar.html</a></p> <p>Government of the Oriental Republic of Uruguay, 5 November 2015. "Multas por cortar montes nativos ascendieron de 400 a 12.500 dólares por hectárea afectada". (<a href="https://www.presidencia.gub.uy/comunicacion/comunicacionnoticias/mgap-mvotma-monte-nativo">https://www.presidencia.gub.uy/comunicacion/comunicacionnoticias/mgap-mvotma-monte-nativo</a>)</p> <p>Diario El País, 14 February 2016. "Uruguay en la ruta del tráfico animal". <a href="http://www.elpais.com.uy/que-pasa/uruguay-ruta-traffic-animal.html">http://www.elpais.com.uy/que-pasa/uruguay-ruta-traffic-animal.html</a></p>	<p>Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES); Ramsar Convention for the Conservation and Wise Use of Wetlands and their Resources; World Heritage Convention; Bonn Convention (Conservation of Migratory Species of Wild Animals); Convention on Biological Diversity (CBD), Nagoya Protocol (access to genetic resources and fair and equitable sharing of the benefits arising out of their use) and Framework Convention on Climate Change. Each convention was ratified by a specific law. Furthermore, there are focal points in each of these conventions.</p> <p><b>Determination of risk</b></p> <p>There are clear and available mechanisms to make environmental complaints, online or by telephone, under the competence of the DGF, DINAMA, Police, Customs, and National Traffic Police. If the complainant does so with a first and last name, he or she receives an update on what happened to his or her complaint. In addition, work is being done to update the legislation and coordinate control measures with the Ministry of the Interior.</p> <p>The interview with the CITES focal point for Uruguay indicates that there are no declared forest-based CITES species for Uruguay. This is largely supported by the existence of Forestry Law No. 15.939, which protects native forests in the national territory. There is no evidence of systematic commercialization of CITES species.</p> <p>To the extent that plantations are within or adjacent to SNAP areas, they must conform to the regulations, the management plan if any, or alternatively conform to the management agreement between the producers and the SNAP area administrator. In these areas, the precautionary approach must be applied in order to prevent non-</p>

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	<p>Islas de La Coronilla to the SNAP.  <a href="https://www.impo.com.uy/bases/decretos/285-2011">https://www.impo.com.uy/bases/decretos/285-2011</a></p> <p>13. <b>Decree No. 121/013 of 17/04/2013.</b> Regulates the inclusion of Rincón de Franquía Protected Area to the SNAP.  <a href="https://www.impo.com.uy/bases/decretos/121-2013/1">https://www.impo.com.uy/bases/decretos/121-2013/1</a></p> <p>14. <b>Decree No. 153/013 of 21/05/2013.</b> Regulates the inclusion of Grutas del Palacio Protected Area to the SNAP.  <a href="https://www.impo.com.uy/bases/decretos/153-2013/1">https://www.impo.com.uy/bases/decretos/153-2013/1</a></p> <p>15. <b>Decree No. 341/014 of 21/11/2014.</b> Regulates the inclusion of Laguna Garzón Protected Area to the SNAP.  <a href="https://www.impo.com.uy/bases/decretos/341-2014/1">https://www.impo.com.uy/bases/decretos/341-2014/1</a></p> <p>16. <b>Decree No. 343/014 of 25/11/2014.</b> Regulates the inclusion of Montes del Queguay Protected Area to the SNAP.</p>	<p>Denunciation of infringements. NGO Vida silvestre. List of species free from hunting and mechanisms for reporting illegal hunting and trafficking of species. (no date).  <a href="http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/">http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/</a></p> <p>A volar: Group for Combating Illegal Trade in Species. NGO that certifies that the following businesses do not traffic in wild species and also collaborate with the dissemination of the message of protection of those species and the relevant legal framework. They also list the businesses that traffic in species.  <a href="http://www.sasua.net/avolar/articulo.asp?f=yonotrafico&amp;f2=">http://www.sasua.net/avolar/articulo.asp?f=yonotrafico&amp;f2=</a></p> <p><b>Interviews with experts</b></p> <p>The CITES focal point in the country, SNAP authorities (MVOTMA) and DGF authorities (MGAP) were interviewed in March and April 2017.</p>	<p>compliance with the management plan or the agreement with the SNAP administrator.</p> <p>Although there are non-compliances with laws and regulations that protect native forests, the cases detected are sanctioned and measures are imposed to mitigate the damage caused. The cases are explained below: According to the DGF (interview with Juan Pablo Nebel), in the last 10 years there have been 7 non-compliance cases due to illegal logging of native forests larger than 5 hectares, but only 1 of them corresponds to a forestry company. The other 6 cases are infringements committed by agricultural enterprises. In these cases, mitigation plans have been applied to restore the deforested area and recompose the native forest and manage it for conservation. The DGF is in charge of monitoring these situations.</p> <p>According to the DGF, there are no reports in their records of the felling or conversion of palm groves for substitution by forest plantations, and the areas of palm groves in the southeast and northwest of the country are delimited. In one case in the northwest of the country (department of Paysandú) a specific area of palm groves is under management as a high conservation value area of one of the FSC certified forestry companies.</p> <p>According to the DGF, illegal logging of surfaces smaller than 5 ha is related to the use of wood for firewood, but these are isolated cases and they are equally sanctioned. According to the Government of the Republic, since 2015 the value of fines has increased 31 times, from 400 to 12,500 dollars per damaged hectare. Also, the forest owner or person responsible for the violation must report the sanction in two national newspapers and must replace the disturbed species. Monitoring is carried out through field inspections, satellite photographs and a complaint system.</p>

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	<p><a href="https://www.impo.com.uy/bases/decretos/343-2014">https://www.impo.com.uy/bases/decretos/343-2014</a></p> <p>17. <b>Decree No. 55/015 of 09/02/2015.</b> Regulates the inclusion of Humedales de Santa Lucía Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/55-2015">https://www.impo.com.uy/bases/decretos/55-2015</a></p> <p>18. <b>Decree No. 341/015 of 16/12/2015.</b> Regulates the inclusion of Esteros y Algarrobales del Río Uruguay Protected Area to the SNAP. <a href="https://www.impo.com.uy/bases/decretos/341-2015/1">https://www.impo.com.uy/bases/decretos/341-2015/1</a></p> <p>19. <b>Decree of 26/02/2018</b> Regulates the inclusion of Parque Nacional Isla de Flores Protected Area to the SNAP. <a href="https://www.mvotma.gub.uy/component/k2/item/100107-03-interes-de-ingreso-de-isla-de-flores-al-snap-decreto-de-interes-de-ingreso">https://www.mvotma.gub.uy/component/k2/item/100107-03-interes-de-ingreso-de-isla-de-flores-al-snap-decreto-de-interes-de-ingreso</a></p> <p>20. <b>Law No. 13.776 of 17/10/1979.</b> Ratifies the</p>		<p>All forest plantations are established on land free of native forest and are regulated under Forestry Law No. 15.939 and other applicable laws. The DGF has the power and conducts audits to control illegal logging of native forests (see Category 4).</p> <p>It is not possible for wood from native forests to enter the forest manufacturing chain, so it does not pose a risk. Moreover, in the interview with the DGF authorities, it is stated that the felling of native forests for commercial planting is never authorized. Projects submitted to the DGF by companies must identify and map the native forest area and register it with the DGF. Companies must submit the management plan for planting in the forest free area, so it can be said that there is no substitution of native forests by commercial plantations.</p> <p>There is no evidence of systematic non-compliance with this indicator in relation to forestry.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be:</p> <p><b>Specified risk</b> for all SNAP areas.</p> <p>Threshold (2) is met: Not all entities systematically respect and/or often ignore identified laws, and/or the relevant authorities do not enforce them.</p> <p><b>Low risk</b> for the rest of the country Threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to</p>

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	<p>Convention for the Protection of the Flora, Fauna and Natural Scenic Beauty of the Countries of the Americas.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp3248862.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp3248862.htm</a></p> <p>21. <b>Decree Law No. 14.205 of 04/06/1974.</b> Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp2863624.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp2863624.htm</a></p> <p>22. <b>Decree Law No. 15.337 of 29/10/1982.</b> Ratifies the Ramsar Convention for the Conservation and Wise Use of Wetlands and their Resources.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp7403174.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp7403174.htm</a></p> <p>23. <b>Law No. 15.964 of 28/06/1988.</b> Ratifies the World Heritage Convention.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp7403174.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp7403174.htm</a></p>		<p>cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p>

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	<p><a href="http://gub.uy/temporales/leytemp8870474.htm#">gub.uy/temporales/leytemp8870474.htm#</a></p> <p>24. <b>Law No. 16.062 of 06/10/1989.</b> Ratifies the Bonn Convention (Conservation of Migratory Species of Wild Animals).  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp8062012.htm#">https://legislativo.parlamento.gub.uy/temporales/leytemp8062012.htm#</a></p> <p>25. <b>Law No. 16.408 of 27/08/1993.</b> Ratifies the Convention on Biological Diversity.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp7238112.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp7238112.htm</a></p> <p>26. <b>Law No. 16.517 of 22/07/1994.</b> Ratifies the Framework Convention on Climate Change.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp490221.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp490221.htm</a></p>		



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	<p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>General Forestry Directorate (MGAP): 1</p> <p>National Directorate for the Environment (MVOTMA). 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25, 26</p> <p><b>Legally required documents or records</b></p> <p>Native forest felling permit.</p> <p>Protected areas management plan.</p> <p>Environmental Infringement Complaint Form.</p>		

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1.10 Environmental requirements	<p><b>Applicable laws and regulations</b></p> <ol style="list-style-type: none"> <li><b>Law No. 17.283 of 28/11/2000.</b> Environmental Protection Law. Article 1. <a href="http://www.impo.com.uy/bases/leyes/17283-2000">http://www.impo.com.uy/bases/leyes/17283-2000</a></li> <li><b>Law No. 16.466 of 19/01/1994.</b> Law on Environmental Impact Assessment. <a href="https://www.impo.com.uy/bases/leyes/16466-1994/6">https://www.impo.com.uy/bases/leyes/16466-1994/6</a></li> <li><b>Decree No. 349/005 of 21/09/2005.</b> Regulates the Environmental Impact Assessment or environmental authorizations of different items, including forests. <a href="http://www.impo.com.uy/bases/decretos/349-2005">http://www.impo.com.uy/bases/decretos/349-2005</a></li> <li><b>Ministerial Resolution No. 1355/2016, MVOTMA.</b> Approves the guidelines for proper environmental management and minimum requirements for environmental monitoring of</li> </ol>	<p><b>Governmental sources</b></p> <p>National Code of Good Forest Practices, 2004. Uses of pesticides and other chemicals. <a href="https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf">https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf</a></p> <p>List of laws and regulations on phytosanitary products and others. Ministry of Livestock, Agriculture and Fisheries. <a href="http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-servicios-agricolas/normativa/marco-normativo-por-temas/productos">http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-servicios-agricolas/normativa/marco-normativo-por-temas/productos</a></p> <p>Prescription for the purchase and sale of phytosanitary products - General Directorate for Agricultural Services (MGAP) <a href="https://www.mgap.gub.uy/dgsaRecetas/inicioweb.aspx">https://www.mgap.gub.uy/dgsaRecetas/inicioweb.aspx</a></p> <p><b>Non-governmental sources</b></p> <p>Diario El Observador, 6 September 2016. "MGAP recibe 150 denuncias al año por malas aplicaciones". (Covers all productive sectors).</p>	<p><b>General description of legal requirements</b></p> <p>The protection of the environment is declared of general interest in Uruguay by Article N°47 of the National Constitution. This and another set of rules regulate the different activities and actions that are carried out in the country in relation to the environment.</p> <p>The General Law of Environmental Protection (LGPA) declares of general interest the protection of the environment, the quality of air, water, soil and landscape; the conservation of biological diversity; the reduction and adequate management of toxic or dangerous substances; the prevention, elimination, mitigation and compensation of negative environmental impacts; the protection of shared environmental resources and those located outside areas subject to national jurisdiction; regional and international environmental cooperation and participation in the solution of global environmental problems; the formulation, implementation and application of national environmental policy and sustainable development. (Article 1).</p> <p>Within the framework of the Environmental Impact Assessment or environmental authorizations for different categories, including forestry, Decree No. 349/005 establishes that, for plantations over 100 hectares, the application for a Prior Environmental Authorization (PEA) is mandatory for all forestry projects after 2005. The application must be submitted to the National Directorate for the Environment (DINAMA) and the PEA must be granted before planting begins. The issue of the PEA implies that the petitioner shall declare the details of plantation planning and management. It considers several aspects, such as respecting distances to watercourses, maintenance of natural vegetation in lowlands, distances to protected areas and populated centers, among others.</p>

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	<p>forest plantations under the Prior Environmental Authorization (PEA) regime. <a href="http://www.mvotma.gub.uy/portal/evaluacion-de-impacto-ambiental/item/10008460-guia-pautas-para-la-gestion-ambiental-forestal.html">http://www.mvotma.gub.uy/portal/evaluacion-de-impacto-ambiental/item/10008460-guia-pautas-para-la-gestion-ambiental-forestal.html</a></p> <p>5. <b>Law No. 17.234 of 20/02/2000.</b> Declares of general interest the creation and management of a National System of Protected Natural Areas, as an instrument for the application of national environmental protection policies and plans. <a href="https://www.impo.com.uy/bases/leyes/17234-2000/17">https://www.impo.com.uy/bases/leyes/17234-2000/17</a></p> <p>6. <b>Decree No. 52/005 of 16/02/2005.</b> It regulates the creation of a National System of Protected Areas (SNAP). <a href="https://www.impo.com.uy/bases/decretos/52-2005">https://www.impo.com.uy/bases/decretos/52-2005</a>.</p>	<p><a href="https://www.elobservador.com.uy/nota/mgap-recibe-150-denuncias-al-ano-por-malas-aplicaciones-201696500">https://www.elobservador.com.uy/nota/mgap-recibe-150-denuncias-al-ano-por-malas-aplicaciones-201696500</a></p> <p>Diario El Observador, 10 December 2016. "Agroquímicos: un mal necesario". (Covers all productive sectors). <a href="http://www.elobservador.com.uy/agroquimicos-un-mal-necesario-n1008643">http://www.elobservador.com.uy/agroquimicos-un-mal-necesario-n1008643</a></p> <p>Website 2doenfoque.com, 6 September 2016. "Ministerio de Agricultura recibió 150 denuncias por agroquímicos". (Covers all productive sectors). <a href="http://segundoenfoque.com/ministerio-de-agricultura-recibio-150-denuncias-por-agroquimicos-50-265789/">http://segundoenfoque.com/ministerio-de-agricultura-recibio-150-denuncias-por-agroquimicos-50-265789/</a></p> <p>Weekly online search, 19-24 May 2016. "Aumentaron denuncias por mal uso de agroquímicos y otros casos de contaminación vinculados al agro, según el Inddhh." (Covers all productive sectors). <a href="http://www.búsqueda.com.uy/nota/aumentaron-denuncias-por-mal-uso-de-agroquimicos-y-otros-casos-de-contaminacion-vinculados-al">http://www.búsqueda.com.uy/nota/aumentaron-denuncias-por-mal-uso-de-agroquimicos-y-otros-casos-de-contaminacion-vinculados-al</a></p>	<p>In turn, companies (of the same owner) that exceed 5000 ha in second order basins must submit a forest environmental management plan to DINAMA. By Ministerial Resolution in 2016, guidelines for proper environmental management and minimum requirements for environmental monitoring of forest plantations under the Prior Environmental Authorization (PEA) regime were approved. The resolution recommends general environmental management measures applicable to each forestry project, as well as how to implement the monitoring of environmental factors that could be altered by such activity and the content that the forest environmental management plan (PGAF) should have.</p> <p>As for the conservation of biological diversity, there is a broad legal framework, which includes international conventions ratified and/or approved by the country such as the Convention on Biological Diversity, the Convention on International Trade in Endangered Species of Wild Fauna and Flora, the International Convention on Wetlands of International Importance as Ornithological Fauna Habitat, and the Convention on Wetlands of International Importance (RAMSAR).</p> <p>The General Law of Environmental Protection (LGPA) in Article 22 declares of general interest the conservation and sustainable use of biological diversity, as a fundamental part of national environmental policy and for the purposes of the implementation and application of the Convention on Biological Diversity (1992), approved by Law No. 16.408.</p> <p>Regarding waste management, the LGPA regulates the environmentally appropriate management of waste derived from the</p>

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	<p><b><u>Biological diversity conservation</u></b></p> <p>7. <b>Law No. 9.481 of 07/04/1935.</b> Law on the protection of indigenous fauna, the conservation and exploitation of all wild zoological species of any epoch found in the territory of the Republic being under the control and regulation of the State, and their hunting prohibited. <a href="https://www.impo.com.uy/bases/leyes/9481-1935">https://www.impo.com.uy/bases/leyes/9481-1935</a></p> <p>8. <b>Law No. 14.205 of 04/06/1974.</b> Adoption of the Convention on International Trade in Endangered Species of Wild Fauna and Flora. <a href="https://www.impo.com.uy/bases/decretos-ley/14205-1974">https://www.impo.com.uy/bases/decretos-ley/14205-1974</a></p> <p>9. <b>Law 16.408 of 8/27/1993.</b> Approval of the Convention on Biological Diversity. <a href="https://www.impo.com.uy/bases/leyes/16408-1993">https://www.impo.com.uy/bases/leyes/16408-1993</a></p> <p>10. <b>Decree Law No. 15.337 of 29/10/1982.</b> Articles 1 and 2.</p>	<p>Environmental NGO Vida Silvestre Uruguay. Paper "Legislación ambiental". Covers all productive sectors. No date. <a href="http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/">http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/</a></p> <p>Semanario Crónicas, 10 February 2017. "Uruguay ante una nueva política de protección ambiental". Covers all productive sectors. <a href="http://www.cronicas.com.uy/columnas/uruguay-ante-una-nueva-politica-proteccion-ambiental/">http://www.cronicas.com.uy/columnas/uruguay-ante-una-nueva-politica-proteccion-ambiental/</a></p> <p>Magazine "Espacio Industrial". Chamber of Industries of Uruguay on the updating of environmental regulations in Uruguay. (No date). Pages 18-20. Covers all productive sectors. <a href="http://www.ciu.com.uy/innovaportal/file/72450/1/espacio_industrial_300_web.pdf">http://www.ciu.com.uy/innovaportal/file/72450/1/espacio_industrial_300_web.pdf</a></p> <p>La Red 21, 6 February 6 2017. "Ley sobre delitos contra el ambiente se analizará en el Parlamento". Covers all productive sectors. <a href="http://www.lr21.com.uy/politica/1321431-ley-delitos-medio-ambiente-uruguay">http://www.lr21.com.uy/politica/1321431-ley-delitos-medio-ambiente-uruguay</a></p>	<p>use of chemical or biological products in agriculture, horticulture and forestry.</p> <p>Regarding soil and water resources, there is legislation that declares of national interest the promotion of regulation and sustainable use for the conservation of soils and surface waters intended for agricultural purposes.</p> <p>The law on the conservation, use, and adequate management of water establishes that all persons have the obligation to collaborate with the State in the conservation, use, and adequate management of soils and waters.</p> <p>Concerning the conservation of soil and water resources, Law No. 15.239 declares that it is in the national interest to promote and regulate the use and conservation of soils and surface waters intended for agricultural purposes. It is from this law that the subsequent decrees and laws that regulate the use and conservation of soils and water arise. Decree No. 333/2004, Articles 1 and 2, establishes that the owners of agricultural exploitations and holders of land in any title must comply with the general principles and basic technical rules dictated by the MGAP by means of this decree, in order to achieve the rational and sustainable use of soils and waters and their recovery, in compliance with Law No. 15.239.</p> <p>The subsequent Decree No. 405/2008 establishes more specifically which are the inadequate practices in soil and water management, and consequently the activities subject to the application of the corresponding sanctions. Law No. 18.564 establishes the obligation of the owners of agricultural exploitations, whatever their legal link with the site, or land holders in any title, to apply the techniques</p>

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	<p>Ratifies the International Convention on Wetlands of International Importance as a Habitat for Ornithological Fauna. This Decree Law ratifies the Convention on Wetlands of International Importance (RAMSAR) Especially as Waterfowl Habitat.  <a href="https://www.impo.com.uy/bases/decretos-ley/15337-1982">https://www.impo.com.uy/bases/decretos-ley/15337-1982</a></p> <p>11. <b>Law No. 17.283 of 28/11/2000.</b> Environmental Protection Law.  <a href="https://www.impo.com.uy/bases/leyes/17283-2000">https://www.impo.com.uy/bases/leyes/17283-2000</a></p> <p><b><u>Waste Management</u></b></p> <p>12. <b>Decree No. 152/013 of 25/05/2013.</b> Regulates the environmentally appropriate management of waste derived from the use of chemical or biological products in agriculture, horticulture and forestry.  <a href="https://www.impo.com.uy/bases/decretos/152-2013">https://www.impo.com.uy/bases/decretos/152-2013</a></p>	<p>Environmental NGO Vida Silvestre Uruguay, 2010. Approximation to current regulations on pesticides and their environmental impacts. Covers all productive sectors.  <a href="http://vidasilvestre.org.uy/wp-content/uploads/2010/08/normativa_plaguicidas_Vida-Silvestre-Uruguay.pdf">http://vidasilvestre.org.uy/wp-content/uploads/2010/08/normativa_plaguicidas_Vida-Silvestre-Uruguay.pdf</a></p> <p>Radio Uruguay, 26 June 2017. "Uruguay se prepara para usar sistema georreferenciado en el uso de agroquímicos". "The country is preparing to be the first to use a georeferenced system to control the use of agrochemicals, taking into account not only the site but also doses and climatic conditions. As of this year, the MGAP plans to implement a system through which producers will be able to access information on the location of apiaries. The intention is to avoid affecting bees with agrochemical applications on the cultures" (Covers all productive sectors).  <a href="http://radiouruguay.uy/uruguay-se-prepara-para-usar-sistema-georreferenciado-en-el-uso-de-agroquimicos/">http://radiouruguay.uy/uruguay-se-prepara-para-usar-sistema-georreferenciado-en-el-uso-de-agroquimicos/</a></p> <p>Diario El Observador, 10 December 2016. "Agroquímicos: un mal</p>	<p>indicated by the MGAP to avoid erosion and soil degradation or to achieve its recovery and ensure the conservation of rainwater.</p> <p>The Ministry of Livestock, Agriculture and Fisheries (MGAP) is the entity by law in charge of regulating and controlling the various aspects of the Law. In the event of non-compliance with the guidelines established by law, the MGAP, by means of the Legal Services Division, applies the sanctions established in the regulations in force and in all cases the owner of the holding will be jointly and severally liable. (Articles 1, 2 and 3).</p> <p>In turn, the Water Code establishes that the State shall promote the study, conservation and integral simultaneous or successive development of waters and action against their harmful effects. In Uruguay, the national authority on water matters is the Executive Branch.</p> <p>It is established in the National Water Policy (Law No. 18.610, Articles 2, 3, 7, 11) that every person must abstain from provoking negative or harmful environmental impacts on water resources, adopting the necessary prevention and precautionary measures. The management of water resources will aim to use them in an environmentally sustainable manner and will take into account climatic variability and situations of extreme events in order to mitigate negative impacts, especially on populations.</p> <p>Decree No. 253/979 prevents environmental pollution by means of specific water control contemplating the release of effluents as long as they comply with the standards established by law. With respect to the use of agrochemicals, the country has an extensive regulatory framework. The legal framework governing the use of phytosanitary products aims to verify that the product is</p>

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	<p>13. <b>Decree No. 182/013 of 20/06/2013.</b> Regulates the environmentally appropriate management of industrial and assimilated solid waste. <a href="https://www.impo.com.uy/bases/decretos/182-2013">https://www.impo.com.uy/bases/decretos/182-2013</a></p> <p><b>Soil, water and air conservation</b></p> <p>14. <b>Decree Law No. 15.239 of 23/12/1981.</b> Law for the Conservation of Soils and Surface Waters for Agricultural Purposes. <a href="https://www.impo.com.uy/bases/decretos-ley/15239-1981">https://www.impo.com.uy/bases/decretos-ley/15239-1981</a></p> <p>15. <b>Law No. 18.564 of 21/09/2009.</b> Conservation Use and Adequate Management of Waters. Art. 1, 2 and 3. <a href="https://www.impo.com.uy/bases/leyes/18564-2009">https://www.impo.com.uy/bases/leyes/18564-2009</a></p> <p>16. <b>Law No. 14.859 of 15/12/1978.</b> Water Code. The State shall promote the study, conservation and integral</p>	<p>necesario". <a href="http://www.elobservador.com.uy/agrogmicos-un-mal-necesario-n1008643">http://www.elobservador.com.uy/agrogmicos-un-mal-necesario-n1008643</a></p> <p>Red de Acción en Plaguicidas y sus Alternativas para América Latina (RAP-AL) Uruguay. 2017. In the section "Agrotoxics" there is no news for the years 2016 and 2017 about improper use of agrotoxics in forestry. <a href="http://www.rapaluruquay.org/agrotoxicos/Uruguay/index.html">http://www.rapaluruquay.org/agrotoxicos/Uruguay/index.html</a></p> <p>NGO Biodiversidad en América Latina y el Caribe, May 2012. "Uruguay: Denuncias aumentan por contaminación de nuestro medio ambiente". (Corresponds to sectors other than forestry). <a href="http://www.biodiversidadla.org/index.php/Principal/Secciones/Noticias/Uruguay_Denuncias_aumentan_por_contaminacion_de_nuestro_medio_ambiente">http://www.biodiversidadla.org/index.php/Principal/Secciones/Noticias/Uruguay_Denuncias_aumentan_por_contaminacion_de_nuestro_medio_ambiente</a></p> <p>Report of the United Nations Development Programme (UNDP), May 2012. Uruguay must work on environmental risks. The intensification of production associated with the greater use of agrochemicals and the greater intensity of soil use has generated various impacts linked to</p>	<p>effective for its intended purpose and to protect both the users of these products and the general public, consumers, animals and the environment.</p> <p>The fields that are regulated are authorization, manufacture, import, sale, distribution, transportation, application, health care and environment.</p> <p>The Input Control Division of the MGAP's General Directorate for Agricultural Services (DGSA) is responsible for registration, control and training in the use of phytosanitary products. The registration of phytosanitary products is the first control within their life cycle. At the international level there is the FAO Code of Conduct, which defines the Register as "the process whereby the responsible national government or regional authority approves the sale and use of a pesticide following the evaluation of comprehensive scientific data demonstrating that the product is effective for the intended purposes and does not pose an unacceptable risk to human or animal health or the environment".</p> <p>This process is handled by the Phytosanitary Records Department of the DGSA's Input Control Division, where three types of assessments are conducted:</p> <ul style="list-style-type: none"> <li>- Chemicals: ensuring that the concentration and the active ingredient indicated are correct.</li> <li>- Toxicological: by means of a report from the Toxicological Information and Advice Centre (C.I.A.T) of the Faculty of Medicine, University of the Republic. The CIAT is the body that provides information at the national level on potentially toxic chemical substances, advises on diagnoses, early and specific treatment of poisonings.</li> </ul>

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	<p>simultaneous or successive development of waters and action against their harmful effects.  <a href="https://www.impo.com.uy/bases/codigo-aguas/14859-1978/153">https://www.impo.com.uy/bases/codigo-aguas/14859-1978/153</a></p> <p>17. <b>Law No. 18.610 of 02/10/2009.</b> National Water Policy.  <a href="https://www.impo.com.uy/bases/leyes/18610-2009">https://www.impo.com.uy/bases/leyes/18610-2009</a></p> <p>18. <b>Decree No. 253/979 of 09/05/1979.</b> Prevention of Environmental Pollution through Water Control.  <a href="https://www.impo.com.uy/bases/decretos/253-1979">https://www.impo.com.uy/bases/decretos/253-1979</a></p> <p>19. <b>Ministerial Resolution MVOTMA of 09/11/2015.</b> Standard for the Protection of Environmental Quality and Availability of Drinking Water Sources in the Santa Lucia River Basin. Art. 144 Water Code.  <a href="https://www.impo.com.uy/bases/resoluciones-">https://www.impo.com.uy/bases/resoluciones-</a></p>	<p>erosion and its degradation, loss of biodiversity and effect on the natural cycles of water resources. (Corresponds to sectors other than forestry).  <a href="http://www.180.com.uy/articulo/26412-Uruguay-debe-trabajar-en-riesgos-ambientales%20">http://www.180.com.uy/articulo/26412-Uruguay-debe-trabajar-en-riesgos-ambientales%20</a></p> <p>Revista Forestal, December 2015. 4% of the national territory is occupied by native forests and two thirds of them are registered with the DGF.  <a href="http://www.revistaforestal.uy/ambiente/la-buena-voluntad.html">http://www.revistaforestal.uy/ambiente/la-buena-voluntad.html</a></p> <p>Revista Forestal, August 2015.  <a href="http://www.revistaforestal.uy/en-contexto/responsabilidad-terrenal.html">http://www.revistaforestal.uy/en-contexto/responsabilidad-terrenal.html</a></p> <p>National Commission in Defense of Water. 20 March 2017.  <a href="http://www.rapaluruquay.org/agrotoxicos/Uruguay/Agua_Comision_nacional_en_defensa_del_agua_y_la_vida.pdf">http://www.rapaluruquay.org/agrotoxicos/Uruguay/Agua_Comision_nacional_en_defensa_del_agua_y_la_vida.pdf</a></p> <p>Red de Acción en Plaguicidas y sus Alternativas para América Latina (RAP-AL) Uruguay. 2016. Impacts of industrial tree plantations on water: Local testimonies and scientific studies that disprove companies.</p>	<p>- Agronomic: assessing field testing that demonstrate the effectiveness of the product for the proposed purposes, in the indicated doses and without risk to the environment.</p> <p>The registration process includes the evaluation of the background of both the active ingredient and its formulation. This evaluation, which covers chemical, physical, toxicological, eco-toxicological, safety, waste and agronomic efficacy aspects, aims to provide the DGSA with the widest possible information on the characteristics of each of the products used in the country. Each product that is registered is assigned a registration number that must be indicated on the approved label.  Any citizen who considers him or herself to be affected by the incorrect use of phytosanitary products, or who knows this type of facts, has the right to report it, via web, fax or personally to the aforementioned Directorate.</p> <p>On the other hand, Article 20 of the LGPA establishes that it is of general interest to protect the environment against any affectation that could derive from the use and handling of chemical substances, including within the same, the basic elements, compounds, natural complexes and formulations, as well as the goods and articles that contain them, especially those that are considered toxic or dangerous.</p> <p>According to Decree 405/008 (regulation of the Law on the Conservation of Soils and Surface Waters for Agricultural Purposes), for specific cases of direct seeding, the following cases are considered inappropriate practices and subject to sanctions: the application of herbicides in natural drains of the land; outside the area of the crop; in bordering properties and roads or routes of departmental or national jurisdiction.</p>

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	<p><a href="http://mvtma/SN20151123002-2015/1">mvtma/SN20151123002-2015/1</a></p> <p>20. <b>Decree. 333/004 of 16/09/2004.</b> Regulates the law for the Conservation of Soils and Surface Waters for Agricultural Purposes. Art. 1, 6, 7, 9  <a href="https://www.impo.com.uy/bases/decretos/333-2004">https://www.impo.com.uy/bases/decretos/333-2004</a></p> <p>21. <b>Decree No. 405/008 of 21/08/2008.</b> Regulates the law for the Conservation of Soils and Surface Waters for Agricultural Purposes. Article 1. Specific cases of direct seeding are inappropriate practices and the application of herbicides in natural drains of the land; outside the area of the crop; in bordering properties and roads or routes of departmental or national jurisdiction are subject to sanctions.  <a href="http://www.impo.com.uy/bases/decretos/405-2008">http://www.impo.com.uy/bases/decretos/405-2008</a></p>	<p><a href="http://www.rapaluruquay.org/agrotoxicos/Prensa/Impactos-en-el-agua-de-las-plantaciones-industriales-de-%E1rboles.pdf">http://www.rapaluruquay.org/agrotoxicos/Prensa/Impactos-en-el-agua-de-las-plantaciones-industriales-de-%E1rboles.pdf</a></p> <p><b>Interviews with experts</b></p> <p>Authorities from DINAMA and SNAP (MVOTMA), DGF (MGAP) and DGSA (MGAP) were interviewed in March, April and May 2017.</p> <p>Carolina Toranza and Alejandro Brazeiro, Professors at the Institute of Ecology and Environmental Sciences, Faculty of Sciences (University of the Republic) were consulted in November 2017.</p> <p>Tacuarembó Departmental Government Road Division, November 2017.</p>	<p>The application of phytosanitary products is prohibited at a distance of less than 30 metres from natural watercourses or surface water sources for aerial application, and 10 metres for mechanized terrestrial application. Also, this decree prohibits the filling with water of machinery directly applied from such streams or sources.</p> <p>In relation to the use of pesticides and other chemicals, there are rules on their sale and use. The sale and use of pesticides is regulated throughout the national territory. Any natural or legal person who manufactures or markets the products covered by Decree 149/977 must be registered with the Directorate of Plant Health, for which the agency will make the call for registration, establishing the terms and conditions.</p> <p>There are allowed tolerances in the composition of fertilizers by Decree No. 625/981, the certificates that fertilizer sellers must grant to buyers, the conditions of packaging and the characteristics of labels and seals not provided for in the law. The MGAP controls raw materials and products for agricultural use, and the equipment used in their manufacture, including agroindustries. The MGAP's DGSA is the state agency responsible for regulating the registration, control and sale of pesticides for agricultural use, and for monitoring the use and application of pesticides.</p> <p>The Code of Good Forest Practices recommended by the MGAP includes a chapter on Chemicals Management; Waste Management; and Conservation of Natural Resources. These points include recommendations on the time of harvest considering the protection of the soil, and recommendations on the characteristics of the forest machinery. In support of the legislation cited below, it also clearly mentions existing legislation and chemical management recommendations.</p>



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	<p><b><u>Insecticides and pesticides</u></b></p> <p>22. <b>Decree No. 367/968 of 06/06/1968.</b> Regulations on the use and destination of pesticides used in animal and plant health.  <a href="https://www.impo.com.uy/bases/decretos/367-1968">https://www.impo.com.uy/bases/decretos/367-1968</a></p> <p>23. <b>Decree No. 113/990 of 21/02/1990.</b> Rules on the sale and use of pesticides.  <a href="https://www.impo.com.uy/bases/decretos/113-1990">https://www.impo.com.uy/bases/decretos/113-1990</a></p> <p>24. <b>Decree No. 410/969 of 21/08/1969.</b> Regulates the sale and use of herbicides throughout the national territory.  <a href="https://www.impo.com.uy/bases/decretos/410-1969">https://www.impo.com.uy/bases/decretos/410-1969</a></p> <p>25. <b>Decree No. 625/981 of 12/16/1981.</b> On the composition of fertilizers - permitted tolerances.  <a href="https://www.impo.com.uy/bases/decretos/625-1981">https://www.impo.com.uy/bases/decretos/625-1981</a></p>		<p>Regarding the opening of roads within the limits of the holding it is not necessary to apply for a permit for road construction. However, it is necessary to apply for a permit for the opening of quarries, which is processed by the DINAMIGE. The opening, inclusion, expansion and closing of quarries is the procedure by which authorization is requested for these activities of extraction of material. It depends on the Ministry of Industry and Energy, National Directorate of Mining and Geology.</p> <p>From the point of view of the international commitments assumed by the country in environmental matters, Uruguay participates and must comply with commitments assumed before various conventions and international spheres. The Stockholm Convention on Persistent Organic Pollutants (POPs), via the Uruguay National Implementation Plan, aims to eliminate or restrict the production, use, import and unintentional elimination of POPs, as well as the improvement of environmental technologies and practices, in order to prevent damage to health and the environment. This agreement currently considers 12 POPs of global concern, to which other products will be added. The Rotterdam Convention, which seeks to promote shared responsibility and joint efforts by States parties in the international trade of certain hazardous chemicals in order to protect human health and the environment from potential harm and to contribute to their environmentally sound use by facilitating the exchange of information about their characteristics.</p> <p>In terms of regulation on fires, Decree No. 188/2002 establishes that all forestation, management and planning projects must include a forest fire protection plan, including a location plan and detailed sketch of access to the holding, internal roads, firebreaks, water reservoirs and any other useful data in the event of fires, such as the availability of duly trained workforce, tools, equipment, surveillance</p>

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	<p>26. <b>Decree No. 264/004 of 7/28/2004.</b> Regulation of services of land-based application of phytosanitary products.  <a href="https://www.impo.com.uy/bases/decretos/264-2004">https://www.impo.com.uy/bases/decretos/264-2004</a></p> <p>27. <b>MGAP Resolution No. 129</b> of 27 February 2008. Distance of application to watercourses.  <a href="https://www.impo.com.uy/bases/resoluciones-mgap/SN20080304002-2008/1">https://www.impo.com.uy/bases/resoluciones-mgap/SN20080304002-2008/1</a></p> <p>28. <b>Decree 482/09 of 19/10/2009.</b> Regulates the marketing of products which, because of their toxicity, correspond to Categories 1a and 1b, according to the classification of the World Health Organization, and that must be carried out under specific conditions which ensure that their use is necessary for the purposes proposed.  <a href="https://www.impo.com.uy/bases/decretos/482-2009">https://www.impo.com.uy/bases/decretos/482-2009</a></p>		<p>systems, detection and warning systems, communications systems, and preventive forestry methods. Periodic training of workforce by qualified instructors should be foreseen, to be carried out at least once a year, acting in coordination and collaboration with the National Fire Department (DNB, Dirección Nacional de Bomberos) or the fire department of its jurisdiction.</p> <p>Any subsequent modification of the original plan must be communicated to the General Forestry Directorate, which shall forward a copy to the DNB. The DGF may indicate any special measures it deems appropriate, taking into account the recommendations of the National Fire Department and the extent of the area planted, geographical location close to populated centres, topography, forest species, and any other exceptional situation that warrants it.</p> <p>In turn, all forested holdings must establish firebreaks on their perimeters and along public roads, highways or railroads that cross or border them. These holdings should be compartmentalized with interior firebreak areas on areas of no more than approximately 50 hectares effectively planted.</p> <p><b>Determination of risk</b></p> <p>All forest plantations are subject to current national environmental regulations and can therefore be controlled and sanctioned by the competent authority. According to an interview with DINAMA authorities, compliance with environmental regulations in general in the forestry sector is high, so the sector's performance is good.</p>

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	<p>29. Decree 188/2002 of 23/05/2012, establishes that all forestation, management and planning projects must include a forest fire protection plan.  <a href="https://www.impo.com.uy/bases/decretos/188-2002/2">https://www.impo.com.uy/bases/decretos/188-2002/2</a></p> <p><b><u>Roads and quarries</u></b></p> <p>30. <b>Decree Law No. 15.242 of 08/01/1982.</b> Mining Code.  <a href="https://www.impo.com.uy/bases/decretos-ley/15242-1982">https://www.impo.com.uy/bases/decretos-ley/15242-1982</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>DINAMA (MVOTMA): 1 to 13 and 16 to 20</p> <p>DINAGUA (MVOTMA): 16 to 20</p> <p>DGRN (MGAP): 14, 15, 21</p> <p>DGSA (MGAP): 22 to 28</p> <p>DGF (MGAP): 29</p>		<p>In the opinion of an expert from the Faculty of Sciences of the University of the Republic, it is stated that, although there may be isolated cases of non-compliance in terms of distances to native forest, (analysis based on Google Earth images), compliance of the forest sector in general is good. In the absence of further evidence from the expert consulted, the WG considers that this contribution is questionable, since it is carried out as a function of Google Earth monitoring, and it is conceptually erroneous to attempt to identify with certainty the type of vegetation prevalent and differentiate for example between native bush and scrub or invasive species. Therefore, the WG prioritizes the opinion of the relevant authorities (DGF/DINAMA) regarding the degree of compliance of forest plantations with environmental requirements.</p> <p>In terms of monitoring, DINAMA has three ways of inspecting: through follow-up audits, through self-control measures such as the follow-up and monitoring plans required by forestry companies, and through the complaint system.</p> <p>According to an interview with the authorities, complaints about environmental non-compliance in the forestry sector are minimal. There was only one complaint in 2009 regarding the non-compliance of a forest plantation with Decree 349/05 (PEA request). The plantation was established without a Prior Environmental Authorization (PEA) and actions taken included cutting, restoration of the previous and the imposition of an economic sanction.</p> <p>Concerning environmental impact regulations, only plantations over 100 ha must apply for the PEA. After the plantation is authorized by the PEA, and the project is implemented, DINAMA verifies that it was carried out as presented in the Management Plan. DINAMA has a</p>

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	<p>DINAMIGE (MIEM): 29</p> <p><b>Legally required documents or records</b></p> <p>Prior Environmental Authorization (PEA) of forest plantations</p> <p>Prior Environmental Authorization (PEA) of quarries</p> <p>Opening/extension/deregistration of quarries exploitation</p> <p>Professional prescription for the purchase and sale of phytosanitary products categories 1a and 1b</p>		<p>General Inspection Plan for all the undertakings to which a PEA is granted, including forestry operations.</p> <p>On the other hand, according to DINAMA authorities, there are projects that have been completed before obtaining the PEA and have submitted the application when the plantation has been completed. Likewise, these cases are considered non-compliance of an administrative nature and an economic sanction is imposed, the actions are validated, and the situation is normalized.</p> <p>According to the General Directorate for Agricultural Services of the MGAP, in terms of complaints about improper use of agrochemicals, there is no record of any type of complaint concerning the use of chemicals in the forestry sector. Monitoring is carried out via ex officio inspections and complaints.</p> <p>At a general level, there are between 120 and 160 complaints per year, generally for the use of chemical products in the framework of extensive crops, fruit crops (mainly in the department of Canelones), or in the vicinity of schools.</p> <p>In terms of compliance with the Water Code, its monitoring corresponds to several entities. The control of water quality is the responsibility of DINAMA, which carries out permanent monitoring of second-order watercourses. According to DINAMA's authorities, there are no complaints about contamination or water quality by forestry companies.</p> <p>On the other hand, the National Directorate of Water (DINAGUA) is responsible for the administration and planning of water resource uses. It regulates the use of the country's water such as wells, reservoirs, direct intake or diversion of watercourses. Forestry companies must apply to DINAGUA for permission to make the</p>

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			<p>water reserves required by forest fire regulations. Monitoring is carried out via ex officio audits and complaints. According to DINAGUA authorities, the complaints received are minimal, and in the cases detected, measures are applied to correct and follow up the irregular situation. Compliance by forest companies is high.</p> <p>Compliance with soil conservation legislation is monitored by the MGAP. There are audits and a complaints system in which any citizen can report a situation that he or she considers irregular within the framework of the regulations. When non-compliance is detected, a report detailing the inadequate practice is drawn up, and a file is created and sent to the legal body that imposes the sanction. Then, it is followed up to verify that inappropriate practices have been corrected. In the last 10 years, 9 actions have been carried out in forest plantations, only one of them due to a complaint. During the audit, non-compliance was detected: 1 was a moderate infringement and the remaining 7 were minor infringements. In these cases, measures were established to mitigate and repair the impact. In the case of the complaint, the non-compliance was of a serious nature and therefore an economic penalty was also imposed.</p> <p>After consultation with authorities of the National Direction of Mining and Geology (MIEM), it was stated that there are no cases of complaints of irregular exploitation of quarries in forest plantations. Digital photographs are used to monitor potential infringements, and penalties for illegal extraction include a fine of more than 150,000 IU depending on the activity and also the payment of the fee for the extracted material.</p> <p>In reference to audits carried out by the Sustainable Forest Management Division of the DGF regarding compliance with laws and regulations on fire prevention plans in forest management projects, it can be summarized as follows: In 2014, 13 projects were</p>

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			<p>audited and all 13 were observed. In 2015, 6 projects were audited, where 3 were observed. In 2016, 49 projects were audited, where 11 observed. In 2017, 6 projects of 6 were observed. As of 2018, 6 projects were audited of which 4 were observed. A total of 80 projects were audited and 46% were observed. 77% of non-compliances were due to the distance to the perimeter firewalls and their maintenance, 12% because of absence of prevention posters, 9% for tools absent in the holdings and 2% for distance to the native forest. It should be noted that audits varied from year to year depending on available resources and staff availability. The company is notified, and all non-compliances are followed up. The failure to address the non-compliance will result in the non-issuance of certificates of exoneration (if requested) and if there is no response, the dispute will be forwarded to the MGAP Legal Services to impose an economic sanction (no such situation has ever been recorded).</p> <p>According to the relevant authorities and inspectors of environmental requirements (DINAMA, DINAGUA, MGAP, MIEM), the level of compliance with environmental standards by forest companies is high.</p> <p>Based on all the information gathered and the consultations and interviews carried out, it is concluded that there is no systematic non-compliance with environmental laws and regulations by forestry companies in the country.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.</p>

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			Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
1.11 Health and safety	<p><b>Applicable laws and regulations</b></p> <p>GENERAL LEGISLATION</p> <ol style="list-style-type: none"> <li><b>Constitution of the Oriental Republic of Uruguay of 02/02/1967.</b> Art. 7° <a href="https://www.impo.com.uy/bases/constitucion/1967-1967/7">https://www.impo.com.uy/bases/constitucion/1967-1967/7</a></li> <li><b>Law 5.032 of 21/07/1914 on Accidents at Work and Prevention Measures.</b> Regulated by Decree 307/2009 and Decree 406/988, Occupational Safety and Health Regulations <a href="https://www.impo.com.uy/bases/leyes/5032-1914">https://www.impo.com.uy/bases/leyes/5032-1914</a> <a href="https://www.impo.com.uy/bases/decretos/307-2009">https://www.impo.com.uy/bases/decretos/307-2009</a> <a href="https://www.impo.com.uy/bases/decretos/406-1988">https://www.impo.com.uy/bases/decretos/406-1988</a></li> </ol>	<p><b>Governmental sources</b></p> <p>Ministry of Labour and Social Security: <a href="https://www.mtss.gub.uy/web/mtss/seguridad-y-salud-en-el-trabajo;jsessionid=B9C6440E5E0A112FD68A8DA811024F92">https://www.mtss.gub.uy/web/mtss/seguridad-y-salud-en-el-trabajo;jsessionid=B9C6440E5E0A112FD68A8DA811024F92</a></p> <p>Banco de Seguros del Estado (BSE, State Insurance Bank): Regulatory framework. Work Accident Monitor. <a href="https://www.bse.com.uy/inicio/servicios/accidentes-del-trabajo/monitor-accidentes-del/">https://www.bse.com.uy/inicio/servicios/accidentes-del-trabajo/monitor-accidentes-del/</a></p> <p>Ministry of Livestock, Agriculture and Fisheries. National Code of Good Forest Practices (CNBPF). <a href="https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf">https://www.mgap.gub.uy/sites/default/files/multimedia/codigonacionaldebuenaspracticasseforestales.pdf</a></p>	<p><b>General description of legal requirements</b></p> <p>The Constitution of the Republic states that “The inhabitants of the Republic have the right of protection in the enjoyment of life, honor, liberty, security, labor, and property. No one may be deprived of these rights except in conformity with laws which may be enacted for reasons of general interest”.</p> <p>Law 5.032 of 1914 covers all the activities on the prevention of occupational accidents, which establishes the employer's obligation to take safety and security measures for work personnel, in order to prevent accidents and that these measures will be those indicated by the regulations that it commits to the Executive Branch. From this standard is derived the employer's generic duty to prevent occupational risks, in accordance with the measures indicated by the regulation.</p> <p>Most ILO Conventions have been ratified by Uruguay. Specifically, No. 148, 155 and 161 are related to the environment at work, safety and health and health services. These have been implemented by means of various decrees. Thus, in 1996, Decree 86/96 establishes the National Council for Occupational Safety and Health (CONASSAT). Decree No. 291/007 stipulates that each company</p>

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	<p>3. <b>Law 15.965 of 28/06/1988.</b> Approval of ILO Conventions No. 148, 155 and 161 on Occupational Safety and Health. 1) No. 148 on the working environment, 2) No. 155 on the safety and health of workers, 3) No. 161 on occupational health services. <a href="https://www.impo.com.uy/bases/leyes/15965-1988">https://www.impo.com.uy/bases/leyes/15965-1988</a></p> <p>4. <b>Decree 86/93</b> of 07/03/1996. Creation and integration of the National Occupational Health and Safety Council. <a href="http://www.impo.com.uy/bases/decretos/83-1996">http://www.impo.com.uy/bases/decretos/83-1996</a></p> <p>5. <b>Decree 372/999 of 26/11/1999</b>, Regulation of working conditions in the field of safety, hygiene and occupational health in the forestry sector. <a href="https://www.impo.com.uy/bases/decretos-reglamento/372-1999">https://www.impo.com.uy/bases/decretos-reglamento/372-1999</a></p> <p>6. <b>Decree 64/2004 of 18/02/2004.</b> National code on notifiable diseases and health</p>	<p>Guide to rural worker's rights. Ministry of Labour and Social Security (2014). <a href="http://www.mtss.gub.uy/c/document_library/get_file?uuid=765e005b-b9bb-4a9f-88cc-f81a920c42db&amp;groupId=11515">http://www.mtss.gub.uy/c/document_library/get_file?uuid=765e005b-b9bb-4a9f-88cc-f81a920c42db&amp;groupId=11515</a></p> <p>Instituto Uruguay XXI, "Oportunidades de inversión: Sector Forestal". <a href="https://www.uruguayxxi.gub.uy/uploads/informacion/Sector%20Forestal%20-%20Setiembre%202017-5.pdf">https://www.uruguayxxi.gub.uy/uploads/informacion/Sector%20Forestal%20-%20Setiembre%202017-5.pdf</a></p> <p><b>Non-governmental sources</b></p> <p>Instituto Cuesta Duarte, PIT CNT. News: "OIT: Uruguay es un referente para toda la región con el tripartismo". <a href="http://www.cuestaduarte.org.uy/noticias/item/623-oit-%E2%80%9Curuguay-es-un-referente-para-toda-la-regi%C3%B3n-con-el-tripartismo%E2%80%9Dhttps://mysearch.avg.com/tab?sap=nt&amp;rvt=1&amp;pid=wtu&amp;cid=&amp;mid=79126cf93e4abecb88b8228e2ccfd511&amp;ds=avgsxa&amp;v=4.3.9.4&amp;ang=es-ES&amp;pr=&amp;d=2017/11/26%2019:36:37&amp;ud=&amp;cmpid=">http://www.cuestaduarte.org.uy/noticias/item/623-oit-%E2%80%9Curuguay-es-un-referente-para-toda-la-regi%C3%B3n-con-el-tripartismo%E2%80%9Dhttps://mysearch.avg.com/tab?sap=nt&amp;rvt=1&amp;pid=wtu&amp;cid=&amp;mid=79126cf93e4abecb88b8228e2ccfd511&amp;ds=avgsxa&amp;v=4.3.9.4&amp;ang=es-ES&amp;pr=&amp;d=2017/11/26%2019:36:37&amp;ud=&amp;cmpid=</a></p>	<p>must create a body for cooperation between employers and workers; moreover, at the sectoral level, the sectoral tripartite commissions must be set up with monitoring and control functions.</p> <p>Within the rural sector, forestry enterprises are regulated by Decree No. 372/999, which regulates working conditions in the area of safety, hygiene and occupational health in the forestry sector. This decree represented a significant change in the health and safety situation of forestry workers, since it regulates everything related to the general conditions of personnel, facilities, transportation, machinery safety and safety in forestry operations.</p> <p>There is also legislation regulating the protection of the safety and health of workers from risks related to chemical agents at work, the land application of phytosanitary products, the labelling of phytosanitary products, and the sale and use of pesticides.</p> <p>The National Code of Good Forest Practices (2004) recommends actions to be taken regarding the use and application of chemicals in plantations.</p> <p>In 2006, in response to the request of the Building Union, the decree creating the Registry of Infringing Companies was approved, where data arising from the files processed before the General Labour Inspectorate are recorded, culminating in a sanction.</p> <p>Decree No. 321/009 on rural health and safety regulates International Labour Convention No. 184. It establishes that the employer must ensure the safety and health of workers in all aspects related to the work. Art. 1. This regulation covers all agricultural activities carried out on agricultural holdings, including agricultural production, forestry work on the agricultural establishment, animal husbandry and insect</p>



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	<p>events. (amended by Decree 169/2004)  <a href="http://www.impo.com.uy/bases/decretos/64-2004">http://www.impo.com.uy/bases/decretos/64-2004</a></p> <p>7. <b>Law No. 16.074</b> of 10/10/1989. It establishes the obligatory nature of the insurance on Accidents at Work and Professional Illnesses. Art. 1, 2, 4, 8, 9, 10, 11, 12, 14, 16, 17, 18, 19, 24, 29, 30, 38, 39, 40, 46, 48, 49, 50, 51, 56, 57, 60, 69, 70.  <a href="https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/">https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/</a></p> <p>8. <b>Decree No. 263/006 of 07/08/2006.</b> Regulation of Infringing Companies.  <a href="https://www.impo.com.uy/bases/decretos/263-2006">https://www.impo.com.uy/bases/decretos/263-2006</a></p> <p>9. <b>Decree 291/2007 of 13/08/2007.</b> Regulation of the International Labour Convention No. 155 concerning the prevention and protection against risks arising from any activity.</p>	<p><b>Interviews with experts</b></p> <p>Interviews were held with the authorities of the General Inspection of Labor and the Division of Environmental Conditions of Labor, of the Ministry of Labor and Social Security (MTSS) in March and December 2017 and with the delegate of the Union of Wood Industry Workers (SOIMA) that integrates the working group in April 2017</p>	<p>husbandry, primary processing of agricultural commodities by or on behalf of the administrator.</p> <p>In 2009, the Law on Accidents at Work and Prevention Measures was approved, establishing the obligation for employers, construction managers, industrial establishments or any other work in which there is a danger for workers to take safety measures for the staff in order to prevent accidents at work;</p> <p>In 2014, ILC No. 161 on Services of Prevention and Health at Work was regulated. With the purpose of promoting the safety and health of workers in the workplace, the implementation of the Services of Prevention and Health at Work is mandatory. It is established that the Services of Prevention and Health at Work shall ensure the following functions, which shall be duly documented: identification and evaluation of risks that may affect health in the workplace; surveillance of factors of the work environment and work practices that may affect the health of workers, including sanitary facilities, canteens and lodgings; (...) organization of first aid and emergency care; participation in the analysis of accidents at work and occupational diseases, with the obligation to keep a statistical record of such accidents; drawing up emergency and contingency plans and programs in the event of accidents within the company. These functions must be adequate and appropriate to the risks in each company. It is mandatory for them to have a risk prevention plan developed by these services.</p> <p>In the 2014 "Guide to Rural Worker's Rights", the Ministry of Labour and Social Security defines who is included under the rural labour standards.</p>

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	<p><a href="http://www.impo.com.uy/bases/decretos/291-20079">http://www.impo.com.uy/bases/decretos/291-20079</a></p> <p>10. <b>Decree No. 321/009 of 09/07/2009.</b> Regulation of International Labour Convention No. 184 concerning Safety and Health in Agriculture. <a href="http://www.impo.com.uy/bases/decretos/321-2009">http://www.impo.com.uy/bases/decretos/321-2009</a></p> <p>11. <b>Decree 127/2014 of 13/05/2014</b> Regulation of International Labour Convention No. 161 concerning Services of Prevention and Health at Work, ratified. Art. 1 <a href="http://www.impo.com.uy/bases/decretos/127-2014">http://www.impo.com.uy/bases/decretos/127-2014</a></p> <p>12. <b>Decree 651/990 of 18/12/1990.</b> Health Card. Art 1 <a href="https://www.impo.com.uy/bases/decretos/651-1990">https://www.impo.com.uy/bases/decretos/651-1990</a></p> <p>13. <b>Law No. 19.196 of 25/03/2014 on Corporate Criminal Responsibility</b></p>		<p>The General Labour and Social Security Inspectorate (IGTSS) of the Ministry of Labour and Social Security (MTSS) is the body responsible for the legal occupational protection of workers, monitoring compliance with the application of labour standards and social security, and in general the conditions of hygiene, safety, occupational health and working environment. The scope of action includes all companies of a commercial, industrial, rural or service nature, whether for profit or not.</p> <p>In 2014, Law No. 19.196 on Corporate Criminal Responsibility was approved, establishing that if the employer does not adopt the measures of occupational safety and security provided for in the law in such a way as to seriously and concretely endanger the life, health or physical integrity of the worker, they shall be punished with three to twenty-four months' imprisonment.</p> <p>On 13 May 2014, Decree No. 127/014 was passed, stipulating that companies must implement Services of Prevention and Health at Work (SPST) as a way to promote workers' health and safety. Companies with more than 300 workers must have an integrated service of at least one doctor and one preventive technician or occupational health technologist and may be supplemented by a psychologist and nursing staff. Companies with between 50 and 300 workers must have a service that can be external, consisting of at least one doctor and a preventive technician or occupational health technologist, who will intervene at least quarterly. If the company has between 5 and 50 workers, it must have an external service, made up of at least one doctor and one preventive technician or occupational health technologist, who will intervene at least once every six months.</p>

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	<p><a href="http://www.impo.com.uy/bases/leyes/19196-2014">http://www.impo.com.uy/bases/leyes/19196-2014</a></p> <p>14. <b>Decree No. 127/014 of 13/05/2014.</b> Regulations for prevention and health at work. <a href="https://www.impo.com.uy/bases/decretos-reglamento/127-2014">https://www.impo.com.uy/bases/decretos-reglamento/127-2014</a></p> <p>LEGAL REQUIREMENTS REGARDING THE USE OF CHEMICALS</p> <p>15. <b>Decree Law 14.976 of 14/12/1979.</b> Adoption of ILO Convention 139 on the prevention and control of occupational risks caused by carcinogenic substances or agents. <a href="https://www.impo.com.uy/bases/decretos-ley/14976-1979">https://www.impo.com.uy/bases/decretos-ley/14976-1979</a></p> <p>16. <b>Decree 307/2009 of 03/07/2009.</b> Regulations for the protection of the safety and health of workers from risks related to chemical agents at work.</p>		<p><b>Determination of risk</b></p> <p>Uruguay has a wide range of occupational health and safety regulations. On the website of the Ministry of Labour and Social Security there is a normative compendium on safety and health at work, on chemical risks, an informative guide for workers' delegates of occupational safety and a manual called "Welding with safety". The Union's website also provides a summary of labour regulations in Uruguay.</p> <p>The State Insurance Bank (BSE) presents on its website national information on occupational accidents in the different productive areas developed in the country. The latest Work Accident Monitor report shows data on accidents in the country from January 2014 to December 2016. The "24th" working group called "Forestación (incluye montes, bosques y turberas)" recorded 1461 accidents in 3 years and a half. In 2014 there were 477 accidents, in 2015 there were 430 accidents, in 2016 there were 354 accidents and until June 2017 there were 210 accidents. As for fatal accidents, there were 2 fatal accidents in 2014, one in 2015 and no fatal accidents in 2016 or 2017. The forestry sector is one of the groups with the fewest accidents in the country. There has been a progressive decrease in the number of accidents since 2014, when the Law on Corporate Criminal Responsibility was passed.</p> <p>According to BPS data (December 2016), presented in the Uruguay XXI report (September 2017) "Oportunidades de inversión: Sector Forestal", the forest sector workers in the forest management sector are 8342 (BPS, 2016), therefore the percentage of accidents in 2016 would be 4.2% in total, ranging from minor to serious accidents.</p>

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	<p><a href="http://www.impo.com.uy/bases/decretos/307-2009">http://www.impo.com.uy/bases/decretos/307-2009</a></p> <p>17. <b>Decree 264/004 of 28/07/2004.</b> Regulation of services of land-based application of phytosanitary products. <a href="https://www.impo.com.uy/bases/decretos/264-2004">https://www.impo.com.uy/bases/decretos/264-2004</a></p> <p>18. <b>Decree 113/90 of 21/02/1990.</b> It dictates rules on the sale and use of pesticides of maximum risk to health and the environment. <a href="http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-servicios-agricolas/normativa/marco-normativo-por-temas/productos/decretos-productos/decreto-113">http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-servicios-agricolas/normativa/marco-normativo-por-temas/productos/decretos-productos/decreto-113</a></p> <p>19. <b>Decree 294/2004 of 11/08/2004.</b> - Regulation on the labelling of phytosanitary products. Art. 1,2,3,6 and 7. <a href="https://www.impo.com.uy/bases/decretos/294-2004">https://www.impo.com.uy/bases/decretos/294-2004</a></p>		<p>In an interview with the MTSS authorities, it is stated that since 1999 there have been strong campaigns to control enforcement of Decree No. 372/99, hence working conditions have improved significantly compared to the years prior to implementing the decree.</p> <p>A consultation was made on the offending companies of group 24 (Forestación) and the data provided by the MTSS are of 10 offending companies from 1 July 2015 to 20 March 2017. Sanctions were imposed over a period of two years in the departments of Tacuarembó, Canelones, Rivera, Río Negro, Paysandú and Montevideo, and included small companies dedicated to the production of firewood (for fuel) or mobile sawmills for low-value wood (rural carpentry). According to the MTSS officer interviewed, none of the offending companies participates in the timber value chain, whether for manufacturing or export.</p> <p>There are 919 companies operating in the forest management sector (BPS; 2016) in the country, which means that only 1.1 % of the forest companies are offenders.</p> <p>As of 2014, the Law on Corporate Criminal Responsibility is implemented, for which the owners of the companies are criminally and directly liable for negligence in matters of occupational health and safety. This led to additional reinforcement in the area of accident prevention and control of occupational safety and health.</p> <p>For the International Labour Organization (ILO), Uruguay has an added value in terms of health and safety with respect to other countries in the region: the strong opportunities for social dialogue. The existence of national and sectoral tripartite councils and bipartite bodies in companies is valued. The existence of the National Occupational Safety and Health Council, the numerous tripartite commissions at the sectoral level and the bipartite bodies in each</p>

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	<p>20. <b>Decree 560/003 of 31/12/2003</b> National Regulation on the Transport of Dangerous Goods by Road for National Routes and Jurisdiction is approved.  <a href="https://www.impo.com.uy/bases/decretos/560-2003">https://www.impo.com.uy/bases/decretos/560-2003</a></p> <p>21. <b>Decree 183/1982 of 27/05/1982</b> Related to the prevention of Professional Risks by chemical substances, framed in the International Work Convention 139 and Law 14.976.  <a href="https://www.impo.com.uy/bases/decretos/183-1982">https://www.impo.com.uy/bases/decretos/183-1982</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Labour and Social Security: 1, 2, 3, 4, 5, 6, 10, 14, 15,16, 18, 21</p> <p>Banco de Seguros del Estado (State Insurance Bank): 7</p>		<p>company are highlighted. The ILO also notes the positive trend in the reduction of occupational accidents in the country.</p> <p>The above information shows a high level of compliance regarding occupational safety and health in the forestry sector in general (with the exception of minor items dedicated to the production of firewood for fuel or rural carpentry that do not enter the manufacturing commercial chain as controlled wood). There may be breaches in specific situations, but they are efficiently monitored by the authorities. There is evidence of solid legislation in this regard, a large number of audits carried out by the relevant authorities, the number and type of minor labour infractions detected, labour management and occupational safety controls specific to companies, and the persistent reduction in the frequency and seriousness of accidents, allow to conclude that there is a low level of risk for this indicator.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.  Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>Ministry of Public Health: 7, 8, 12,</p> <p>Ministry of Transport and Public Works: 17, 20</p> <p>Judicial Branch: 13</p> <p>Ministry of Livestock, Agriculture and Fisheries: 10, 12, 13, 15, 16, 19</p> <p><b>Legally required documents or records</b></p> <p>Registration with the Work Insurance Bank and Work Accident and Professional Illness Insurance contract.</p> <p>Record of all incidents, failures, accidents and illnesses of professional origin produced in the company, as well as the consultation actions carried out.</p> <p>Risk prevention plan.</p> <p>Health card.</p> <p>Authorization of the MGAP to companies that provide services</p>		

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	<p>of land application of phytosanitary products.</p> <p>Applicator card for phytosanitary products.</p>		
1.12 Legal employment	<p><b>Applicable laws and regulations</b></p> <ol style="list-style-type: none"> <li><b>Law 10.449 of 12/11/1943.</b> Collective bargaining. Salary Councils. Art. 5. <a href="http://www.impo.com.uy/bases/leyes/10449-1943">http://www.impo.com.uy/bases/leyes/10449-1943</a></li> <li><b>Law No. 16.170 of 18/12/1990</b> National budget of salaries, expenses and investments. Fiscal year 1990 – 1994. Article 663. Certificate accrediting the regular status of payments of social security contributions to the corresponding pension entity <a href="http://www.impo.com.uy/bases/leyes/16170-1990">http://www.impo.com.uy/bases/leyes/16170-1990</a></li> <li><b>Law 16.074 of 10/10/1989.</b> It establishes the obligatory nature of the insurance on Accidents at Work and Professional Illnesses. Art. 1, 2, 4, 8, 9, 10, 11, 12, 14, 16,</li> </ol>	<p><b>Governmental sources</b></p> <p>Ministry of Labour and Social Security (MTSS): Collective agreements and adjustments. <a href="https://www.mtss.gub.uy/web/mtss/convengo-colectivo-para-todas-las-empresas-y-traba">https://www.mtss.gub.uy/web/mtss/convengo-colectivo-para-todas-las-empresas-y-traba</a></p> <p>Instituto Uruguay XXI. Oportunidades de inversión. Sector Forestal. September 2017. <a href="http://www.uruguayxxi.gub.uy/informacion/wp-content/uploads/sites/9/2017/09/Sector-Forestal-Setiembre-2017.pdf">http://www.uruguayxxi.gub.uy/informacion/wp-content/uploads/sites/9/2017/09/Sector-Forestal-Setiembre-2017.pdf</a></p> <p><b>Non-governmental sources</b></p> <p>PIT CNT Labor Legislation in Uruguay <a href="http://www.pitcnt.uy/trabajadores/legislacion-laboral">http://www.pitcnt.uy/trabajadores/legislacion-laboral</a></p> <p><a href="#">Society of Forest Producers, Contribution of the forest chain to the</a></p>	<p><b>General description of legal requirements</b></p> <p>In 1943, <b>Law No. 10.449</b> was passed, creating the Salary Councils whose purpose is to set the minimum amount of wages by employment category and to update the remuneration of all workers in the private sector. The decisions of the Salary Councils affect the respective activity group once they are registered and published by the Executive Branch. They are tripartite integration bodies that, in addition, via the mechanism of social dialogue, act as a conciliation body in conflicts generated between employers and workers of the group for which they were constituted. Agreements are valid for 2 years and salary adjustments are made every six months.</p> <p>Law No. 16.074 was adopted in 1990, making occupational accident insurance compulsory. Also, in 1990, Law No. 16.170 is implemented, which regulates the accreditation certificate for companies that ensure that they are making social security contributions for their workers.</p> <p>In 1995, Law No. 16.713 created the new social security system based on a mixed system. It regulates passivity, and disability, old-age and survivors' allowances and work history. The Social Welfare Bank (BPS) is obliged to keep up to date the work history records of its active members.</p>

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	<p>17, 18, 19, 24, 29, 30, 38, 39, 40, 46, 48, 49, 50, 51, 56, 57, 60, 69, 70.</p> <p><a href="https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/">https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/</a></p> <p>4. <b>Law 16.713 of 03/09/1995.</b> Article 87. Nominee declaration of labour history and receipt of payment of contributions to the social security body. <a href="http://www.impo.com.uy/bases/leyes/16713-1995">http://www.impo.com.uy/bases/leyes/16713-1995</a></p> <p>5. <b>Law 17.940 of 02/01/2006.</b> Freedom of Association and Right to Organise. Art. 1, 4 and 5. <a href="https://www.impo.com.uy/bases/leyes/17940-2006">https://www.impo.com.uy/bases/leyes/17940-2006</a></p> <p>6. <b>Decree 685/008 of 22/12/2008</b> Salary Council. Group 24 "Forestación (incluidos, Bosques, montes y turberas)". <a href="https://www.impo.com.uy/bases/decretos/685-2008">https://www.impo.com.uy/bases/decretos/685-2008</a></p>	<p><a href="http://www.spf.com.uy/data/paginas/Informe_Impacto_Cadena_Forestal_CPA_Ferrere_22-11-17.pdf">Uruguayan economy.</a> <a href="http://www.spf.com.uy/data/paginas/Informe_Impacto_Cadena_Forestal_CPA_Ferrere_22-11-17.pdf">http://www.spf.com.uy/data/paginas/Informe_Impacto_Cadena_Forestal_CPA_Ferrere_22-11-17.pdf</a></p> <p>Paper "A 30 años de una buena decisión". Revista Forestal, 21 December 2017. <a href="http://www.revistaforestal.uy/en-contexto/30-anos-una-buena-decision.html">http://www.revistaforestal.uy/en-contexto/30-anos-una-buena-decision.html</a></p> <p><b>Interviews with experts</b></p> <p>Interviews were conducted with the authorities of the Ministry of Labor and Social Security, a delegate of the Union of Workers and Industrial Timber and Annexes (SOIMA), and a representative of the Society of Forest Producers who participates in the negotiations of the Wages Council during the months of March, April and December 2017.</p> <p>Representatives of the contractors Oscar Kolbasiuk (Paysandú) and Timberfor (Tacuarembó) were interviewed in November 2017.</p>	<p>Uruguay has ratified ILO Conventions No. 29 on Forced Labour, No. 98 on the Right to Organize and Collective Bargaining, No. 100 and 111 on Equal Remuneration and Discrimination, respectively, Convention No. 105 on Forced Labour, No. 138 on Minimum Age for Admission to Employment and No. 182 on the Worst Forms of Child Labour.</p> <p>There are also other national laws such as Law 17.817 (2004) that fights against racism, xenophobia and all other forms of discrimination, and an honorary commission has been created in this regard. Law 19.940 (2006) declares that any discrimination aimed at impairing workers' freedom of association in relation to employment or access to employment is absolutely null and void.</p> <p>Law No. 18.561 of 2009 was adopted with a view to preventing and punishing sexual harassment and protecting victims.</p> <p>Concerning infringements of labor legislation, the criteria for determining sanctions are stipulated in Law 15.903, Art. 289. Violations of international labour agreements, laws, decrees, resolutions, awards and collective agreements, for which the General Inspectorate of Labour and Social Security is responsible, shall be sanctioned with a warning, fine or closure of the establishment. The warning implies that the company will integrate the Register of Offenders to the Labour Standards.</p> <p>Fines shall be graduated according to the seriousness of the infringement in an amount fixed between the amounts of one to one hundred and fifty daily wages or days of salary of each worker included in it, or that may be affected by it. The amount of the fine thus determined shall be converted into readjustable units. In the event of a repeat offence, the previous reference shall be doubled.</p>



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	<p>7. <b>Decree 290/2007 of 13/08/2007</b> Collective agreements of the agricultural sector, Group n° 24: Forestación (incluido bosques, montes y turberas). <a href="http://www.impo.com.uy/convencios/290-007.pdf">http://www.impo.com.uy/convencios/290-007.pdf</a></p> <p>8. <b>Law 16.643 of 08/12/1994.</b> Ratifies ILO Convention 29 on Forced Labour. <a href="https://www.impo.com.uy/bases/leyes-originales/16643-1994">https://www.impo.com.uy/bases/leyes-originales/16643-1994</a></p> <p>9. <b>Law No. 12.030 of 27/11/1953</b> ratifies ILO Convention 98 on the right to organize and bargain collectively. <a href="https://www.impo.com.uy/bases/leyes/12030-1953">https://www.impo.com.uy/bases/leyes/12030-1953</a></p> <p>10. <b>Law No. 16.063 of 06/10/1989.</b> Ratifies ILO Conventions 100 and 111 on Equal Remuneration and Discrimination, respectively. <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp5852989.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp5852989.htm</a></p>		<p>In cases where the sanction to be imposed is based on a breach of the provisions of International Labour Conventions Nos. 87 and 98 relating to freedom of association, the basis of calculation shall be determined according to the total number of workers of the offender. The closure of the holdings may not be longer than six days, leaving the companies obliged to pay all wages, salaries and other obligations arising from the employment agreement, for the term that lasts their closure. The closure will be ordered by a founded resolution of the Ministry of Labour and Social Security, at the request of the General Labour and Social Security Inspectorate.</p> <p>Since the creation of the Financial Inclusion Law (Law 19.210 of 2014) that obliges companies to contribute their assets in bank accounts, the inspecting bodies (DGI, MTSS, BPS) can verify compliance with the correct payment in time and form within the framework of current laws and regulations.</p> <p>In 2017, Decree No. 278/017 was adopted, establishing a unified payroll. The Social Welfare Bank and the Ministry of Labor and Social Security have developed this system jointly with the purpose of enabling single and simultaneous reception of personal data of the workers and employers that both agencies relay. The report of the unified payroll must contain data of the employer and of the personnel in charge.</p> <p><b>Determination of risk</b></p> <p>There is legislation in the country covering all social and labour rights. The 8 ILO Core Conventions have been ratified and there is legislation enforcing the implementation of the conventions.</p>

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	<p>11. <b>Law 13.657 of 16/05/1968.</b> Ratifies ILO Convention 105 on Forced Labour.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp4442748.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp4442748.htm</a></p> <p>12. <b>Decree-Law 14.567 of 30/08/1976.</b> Ratifies ILO Convention 138 on the minimum age for admission to employment.  <a href="https://legislativo.parlamento.gub.uy/temporales/leytemp2555420.htm">https://legislativo.parlamento.gub.uy/temporales/leytemp2555420.htm</a></p> <p>13. <b>Law 17.298 of 15/03/2001.</b> Ratifies ILO Convention 182 on the Worst Forms of Child Labour.  <a href="https://www.impo.com.uy/bases/leyes-internacional/17298-2001">https://www.impo.com.uy/bases/leyes-internacional/17298-2001</a></p> <p>14. <b>Law 17.817 of 06/09/2004.</b> On discrimination, xenophobia and racism.  <a href="https://www.impo.com.uy/bases/leyes/17817-2004">https://www.impo.com.uy/bases/leyes/17817-2004</a></p> <p>15. <b>Law 18.561 of 11/09/2009.</b> Harassment at work and in</p>		<p>The MTSS monitoring mechanism has two fundamental components: the complaint system and the ex officio audits. Complaints are made by citizens who have a direct and legitimate interest in appearing before the MTSS to manifest an infringement of labor regulations. It can be done by any citizen, without the need to be a member of a union.</p> <p>From the meeting with the MTSS General Labour Inspectorate, the following information is obtained: In the national labor field, covering all sectors, between 3200 and 3500 complaints occur annually. All complaints are processed. Once they have been processed, an audit is carried out. About 40% of MTSS actions are related to a complaint. In turn, the MTSS carries out audits without prior reporting (the remaining 60%). The most vulnerable sectors are analysed and auditing actions are planned. Formalization of employment and compliance with health and safety regulations are the main areas assessed.</p> <p>In 2016, the General Inspectorate of Labour and Social Security (IGTSS) received 3213 claims for general or environmental working conditions and fundamental rights throughout the country and for all economic sectors. The breakdown of the data presented by IGTSS indicated that there were 1546 complaints for general working conditions (among all that includes, for example, labor regulations, arbitral awards, labour agreements, and discrimination), 1166 for environmental conditions (safety, health, and workers' environment standards), and 483 for fundamental rights. In the latter category, 309 (64%) were on moral harassment and 58 (12%) on sexual harassment, making a total of 367, i.e. one complaint of harassment at work per day. The remaining complaints received on fundamental rights were as follows: 87 for union repression and 29 for other</p>

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	<p>teacher-student relationships.  <a href="https://www.impo.com.uy/bases/leyes/18561-2009">https://www.impo.com.uy/bases/leyes/18561-2009</a></p> <p>16. <b>Decree 278/017 of 02/10/2017.</b> Regulation of the unified payroll. Derogation of Decrees 108/007, 306/009 and 173/015.  <a href="https://www.impo.com.uy/bases/decretos/278-2017">https://www.impo.com.uy/bases/decretos/278-2017</a></p> <p>17. <b>Law 15.903 of 10/11/1987.</b> Accountability and balance of budgetary execution. 1986. Article 289 on breaches of international labour conventions.  <a href="https://www.impo.com.uy/bases/leyes/15903-1987">https://www.impo.com.uy/bases/leyes/15903-1987</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Economy and Finance: 2</p> <p>Ministry of Labour and Social Security: 1 to 17</p>		<p>causes. In reference to forced labour, there are marginal complaints in Uruguay, with a magnitude of 1 complaint per year.</p> <p>According to the head of the Division of Environmental Conditions of Work (MTSS) Tech. Expert María Narducci, there have been no complaints about environmental conditions of work in the forestry sector during the last 5 years.</p> <p>The MTSS has a data matching system with the Social Welfare Bank (BPS) and the State Insurance Bank (BSE).</p> <p>The MTSS, recommended by the ILO, is particularly dedicated to protecting the identity of complainants. The protocol of Complaints of Situations of Environmental and General Conditions of Work, establishes that the complaint can be made by the worker individually for a situation that is living or by a work colleague. This complaint is anonymous. Another option is to make a collective complaint by means of a union. These complaints can be filed with the 108th Advisory and Complaint Office, and complaints made by trade unions are filed with the Trade Union Advisory and Complaints Office. As for the Protocol on Complaints of Fundamental Labour Rights, these must be submitted in written form to the General Labour and Social Security Inspectorate. In this case they are not anonymous.</p> <p>A system for disaggregating data on complaints by sector is currently being implemented. To date, only data from Montevideo has been disaggregated, where there are no complaints of violation of fundamental rights in the forestry sector. Complaints have not yet been disaggregated by sector of activity in inland regions.</p> <p>The MTSS provided data on the number of audits carried out in Group 24, Forestación. Thus, in the entire forestry sector and</p>

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	<p>Ministry of Livestock, Agriculture and Fisheries: 7&amp;8</p> <p><b>Legally required documents or records</b></p> <p>Payroll and proof of registration in the BPS of all workers.</p> <p>According to Salary Council: proof of reimbursement for health card renewal costs.</p> <p>Record of delivery of work clothing and PPE as appropriate.</p> <p>Chauffeur/driver qualifications: Valid driver's license.</p> <p>Applicator card (if necessary).</p> <p>Proof of training in "Safe use of phytosanitary products".</p> <p>The company must have a certificate issued by the BSE attesting to the existence of insurance against accidents at work and occupational diseases.</p>		<p>throughout the country, 163 actions were carried out in 2016 and in 2017 a total of 127 monitoring actions were carried out, out of a total of 925 companies in the forest management sector at the national level. These monitoring activities are part of the MTSS routine and are carried out in a surprise and random manner, without prior notice and are general auditing actions in which non-compliance is not necessarily found.</p> <p>According to a report published for the Society of Forest Producers (SPF), the number of companies, both forest companies and those related to forest services, there is a total of 925 companies, of which 841 are micro and small enterprises, 75 are medium and 9 are large enterprises (see report "Contribution of the Forest Chain to the Uruguayan Economy", CPA Ferrere, 2017, chap. 3.1 Forest Chain). The same report indicates for 2016 a total of approximately 25,000 jobs generated throughout the forest chain. As per jobs specific to the forest management sector (nurseries, forestry and harvesting) a total of 7028 in that year (idem CPA Ferrere, cap. 4.3 Results – Employment).</p> <p>Many forest companies hire service companies specialized in the management, control and monitoring of labour compliance, including specifically those related to fundamental ILO rights, payment of wages, work payrolls, working hours and vacation, and other specific qualifications such as particular qualifications depending on the position or function of the worker (logbooks to drive vehicles or machinery/chainsaw license/card of agrochemicals applicator) and other formalities related to workers. Like this, punctual fulfillment with all the labour regulations in time and form is verified.</p> <p>The delegate of SOIMA and expert of the working group, Hugo de los Santos, declares that much progress has been made in the</p>

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	<p>Certificate accrediting the regular status of payments of social security contributions to the corresponding pension entity.</p>		<p>working conditions of forest workers, especially in the forest management sector, but that from the union continue to call for improved wages. Given that this is a legitimate and expected claim of all union representatives, there is no mention in this interview of non-compliance with the legal minimum wage or of non-compliance with the fictitious and tripartite arbitral awards agreed upon in the wage councils. This interview confirms that all complaints made by the union to the MTSS are investigated. In an interview for the magazine "Forestal" in the article "A 30 años de una buena decisión" (21 December 2017), Hugo De los Santos acknowledged that "The sector is flourishing. The work was humanized thanks to technology. It is not the same to cut wood with a chainsaw than to handle everything from a joystick of an enormous machine. In general terms the workers are better off. They used to go into the forest and work in temporary jobs. Anybody would come in, even 70-year-olds. They ate pigeons or whatever there was because the salary was really miserable. That was eradicated, and you don't see it anywhere in the country. The government, the union and the companies participated in this change. The relationship we have today with the SPF is very constructive and positive".</p> <p>From the expertise of the WG it can be stated that, in general, the stipulated arbitral awards are complied with and in forestry companies the salaries are higher than those stipulated in the Salary Councils.</p> <p>Since the creation of the Financial Inclusion Law (Law 19.210 of 2014) that obliges companies to contribute their assets in bank accounts, the inspecting bodies (DGI, MTSS, BPS) can verify compliance with the correct payment in time and form within the framework of current laws and regulations.</p>

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			<p>It should be noted that approximately 95% of the alien species plantations in Uruguay are certified under forest management and the contractor companies that provide services to the certified companies are mostly the same ones that work on non-certified land. Two forest service contractors were interviewed, whose representatives claim to be subject to all controls by the MTSS authorities. As for legal-labor obligations, they confirm the same requirements (as for contracting companies) in terms of payment of salaries, work and rest hours, work payrolls and specific qualifications required by type of task (application of agrochemicals, use of chainsaws, heavy machinery, etc.).</p> <p>In addition, compliance with labour legislation by the workers themselves is monitored through the union.</p> <p>In summary, there is extensive legislation, and follow-up through inspections by the Ministry of Labour and Social Security (including representation of the MTSS with offices distributed throughout the national territory), and available mechanisms for making complaints.</p> <p>Based on the existing labor legislation in the country and all the information presented, the WG understands that a high degree of legal-labor compliance is maintained in the forestry sector, in addition to a strong enforcement capacity, severe fines and sanctions for any offending employer. In line with the comments of the MTSS authorities consulted, the level of complaints about environmental working conditions in the forestry sector has been zero.</p> <p>It is concluded that compliance with labour regulations by the forestry sector in the country is high and therefore the risk of labour non-compliance is very low.</p>

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			<p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.  Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>
<b>Third parties' rights</b>			
<p>1.13 Customary rights</p>	<p><b>Applicable laws and regulations</b></p> <p>N/A</p> <p><b>Legal Authority</b></p> <p>N/A</p> <p><b>Legally required documents or records</b></p> <p>N/A</p>	<p><b>Non-governmental sources</b></p> <p>FSC National Forest Stewardship Standard for Uruguay. Annex 1A, Document by Pio and Scaglione (not yet published),</p>	<p><b>General overview</b></p> <p>In Uruguay, private property rights are very clearly established. There are no nuances of third-party customary law in the privately-owned forest management units, not even loopholes that can be interpreted as customary rights. Customary or historical rights have now been incorporated into the legal framework and are therefore legal rights. (Source: Annex 1A, Document by Pío and Scaglione, FSC National Forest Stewardship Standard for Uruguay).</p> <p><b>Determination of risk</b></p> <p>N/A</p> <p><b>Risk designation</b></p> <p>N/A</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
1.14 Free prior and informed consent	<p><b>Applicable laws and regulations</b></p> <p>N/A</p> <p><b>Legal Authority</b></p> <p>N/A</p> <p><b>Legally required documents or records</b></p> <p>N/A</p>	<p><b>Non-governmental sources</b></p> <p>FSC National Forest Stewardship Standard for Uruguay. Annex 1A, Document by Pío and Scaglione.</p>	<p><b>General description of legal requirements</b></p> <p>In Uruguay there are no local communities owning FMUs or communities within the FMUs, and private property rights are very clearly established. There is no legislation on Free, Prior and Informed Consent (FPIC) in relation to the transfer of forest management rights. In addition, according to FSC, the FPIC process is not necessary if the planned management operations do not affect rights holders (Source: FSC Guidelines for FPIC Version 1). For all these reasons, this indicator does not apply in Uruguay.</p> <p><b>Determination of risk</b></p> <p>N/A</p> <p><b>Risk designation</b></p> <p>N/A</p>
1.15 Indigenous Peoples' rights	<p><b>Applicable laws and regulations</b></p> <p>N/A</p> <p><b>Legal Authority</b></p> <p>N/A</p>	<p><b>Interviews with experts</b></p> <p>Interview with Mónica Michelena, External Advisor of the Ethnic-Racial Affairs Unit of the Ministry of the Interior and representative of the Charrúa Nation Council (CONACHA) in March 2017.</p> <p>Interview with Ana María Barbosa, Representative of ADENCH</p>	<p><b>General description of legal requirements</b></p> <p>In Uruguay there were indigenous peoples of the Guenoa, Chaná and later the Charrúa ethnic groups, which were exterminated in 1831 by government troops under the command of Fructuoso Rivera, on the banks of the Salsipuedes Grande river in what is known as the Salsipuedes Massacre.</p> <p>Today, there are no indigenous peoples in Uruguay, according to the ILO definition. There is no legislation regulating the rights of indigenous peoples with regard to forestry activities. Also, there is no</p>



Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><b>Legally required documents or records</b></p> <p>N/A</p>	<p>(Association of descendants of the Charrúa Nation) in November 2017.</p>	<p>legislation that considers land tenure rights or forest resource use rights for Indigenous Peoples. In addition, there is no evidence of land claims by associations of indigenous descendants.</p> <p>Although Uruguay adopted the United Nations Declaration on the Rights of Indigenous Peoples in 2007, ILO Convention No. 169 concerning Indigenous and Tribal Peoples in Independent Countries has not been ratified by Uruguay.</p> <p>ILO Convention 169 declares that a people can be considered indigenous if:</p> <ul style="list-style-type: none"> <li>• It is a descendant of those who inhabited the area before its colonization.</li> <li>• It has maintained its own social, economic, cultural and political institutions since the time of colonization and the establishment of new states.</li> <li>• In addition, the convention states that self-identification is crucial for Indigenous Peoples. This criterion has been applied, for example, in the Territory Claim Agreements between the Canadian government and the Inuit People of the Northwest Territories. (<a href="http://www.iwgia.org/cultura-e-identidad/identificacion">http://www.iwgia.org/cultura-e-identidad/identificacion</a>)</li> </ul> <p>There is a movement of organizations of indigenous descendants, some of them based in the Council of the Charrúa Nation (CONACHA). It is currently composed of 10 organizations and communities from different parts of Uruguay, made up of descendants of different indigenous ethnicities that inhabited Uruguay. The CONACHA is still calling for the ratification of ILO Convention 169.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
			<p>Another organization is the Association of Descendants of the Charrúa Nation (ADENCH). This association does not define itself as an Indigenous People or community but gives its members the freedom to identify themselves as indigenous or not, not being a necessary condition for membership. Among its members there are people who have indigenous descent and people who do not have indigenous roots but consider that it is a cause for which to fight. In an interview with a member of this association, it is stated that there are no land claims by indigenous descendants.</p> <p><b>Determination of risk</b></p> <p>N/A</p> <p><b>Risk designation</b></p> <p>N/A</p>
<b>Trade and transport</b>			
1.16 Classification of species, quantities, qualities	<p><b>Applicable laws and regulations</b></p> <p>1. Decree 366/013 in the creation of an Electronic Cargo Transport Guide and Land Transport Cargo Information System (SICTT).  <a href="https://www.impo.com.uy/bases/decretos/366-2013">https://www.impo.com.uy/bases/decretos/366-2013</a>  <a href="http://www.mtop.gub.uy/transporte/quia-de-carga">http://www.mtop.gub.uy/transporte/quia-de-carga</a></p>	<p><b>Governmental sources</b></p> <p>Ministry of Finance and Public Administrations. Direction of Transportation. Cargo guide.  <a href="http://www.mtop.gub.uy/transporte/guia-de-carga">http://www.mtop.gub.uy/transporte/guia-de-carga</a></p> <p>National Customs Directorate  <a href="http://www.aduanas.gub.uy/innovaportal/file/1849/1/od-2004-072.pdf">http://www.aduanas.gub.uy/innovaportal/file/1849/1/od-2004-072.pdf</a></p>	<p><b>General description of legal requirements</b></p> <p>There is no legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport.</p> <p>The species planted in each project are defined in the management plan approved by the DGF.</p> <p>Wood from native forests is easily recognized and differs from plantation wood; there are no native pine or eucalyptus species. Only alien species of eucalyptus and pine are used in the plantations.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>2. <b>Forestry Law No. 15.939</b> of 28/12/1987. Article 8, Classification of particular forests.  <a href="https://www.impo.com.uy/bases/leyes/15939-1987">https://www.impo.com.uy/bases/leyes/15939-1987</a></p> <p>3. Decree 183/16 regulates the Electronic Cargo Transport Guide  <a href="https://www.impo.com.uy/bases/decretos/183-2016">https://www.impo.com.uy/bases/decretos/183-2016</a></p> <p>4. Decree 410/2016. Approval of the MERCOSUR common nomenclature adjusted to the VI Amendment of the Harmonized System with its corresponding common external tariff.  <a href="https://www.impo.com.uy/bases/decretos/410-2016/1">https://www.impo.com.uy/bases/decretos/410-2016/1</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>General Forestry Directorate (MGAP): 1</p>	<p>Instituto Uruguay XXI.  <a href="http://www.uruguayxxi.gub.uy/exportaciones/tramites-y-gravamenos/">http://www.uruguayxxi.gub.uy/exportaciones/tramites-y-gravamenos/</a></p> <p>National Customs Directorate. Reports of control and seizure of goods.  <a href="http://www.aduanas.gub.uy/innovaportal/file/16012/1/informe-de-control-de-mercaderias-a-julio.pdf">Report of July 2018: http://www.aduanas.gub.uy/innovaportal/file/16012/1/informe-de-control-de-mercaderias-a-julio.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/18522/1/informe-de-incautaciones-a-abril-2018.pdf">Report of April 2018: https://www.aduanas.gub.uy/innovaportal/file/18522/1/informe-de-incautaciones-a-abril-2018.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/18521/1/informe-de-incautaciones-a-diciembre.pdf">Report of December 2017: https://www.aduanas.gub.uy/innovaportal/file/18521/1/informe-de-incautaciones-a-diciembre.pdf</a></p> <p><a href="http://www.aduanas.gub.uy/innovaportal/file/16011/1/informe-de-incautaciones-a-julio.pdf">Report of July 2017: http://www.aduanas.gub.uy/innovaportal/file/16011/1/informe-de-incautaciones-a-julio.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/15593/1/informe-de-incautaciones-a-diciembre.pdf">Report of December 2016: https://www.aduanas.gub.uy/innovaportal/file/15593/1/informe-de-incautaciones-a-diciembre.pdf</a></p>	<p>The existing legislation regarding the transport of forest products has been examined and is concluded in the information required in the MTOP's Electronic Cargo Transport Guide (Decree 366-2013, Article 7; j) regarding "Type of cargo", it is not required to specify the species transported.</p> <p>On the other hand, for the export and import of products, Mercosur countries (comprising Argentina, Brazil, Paraguay, Uruguay and Venezuela) at customs level have agreed on a "Mercosur Common Nomenclature" (NCM) corresponding to the tariff regime and based on the Harmonised Commodity Description and Coding System. Wood by-products are detailed in <i>section IX - Timber, charcoal and woodwork (chapter 44/page 160)</i>.</p> <p>This nomenclature (approved in Decree 410/2016) is aligned with that used in international trade in terms of names or codes, it does not follow a specific objective of differentiation between native or exotic species, and groups (sub)products in categories such as "conifers, pine, eucalyptus and others", as well as "tropical woods" (which do not originate in Uruguay).</p> <p>This nomenclature is used for all exports/imports of wood from or to Uruguay, and it is included in customs trade documents.</p> <p><b>Determination of risk</b></p> <p>In the case of native forest, there is no legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. As demonstrated in indicator 1.3, the use of native forests for commercial purposes is very limited and not for industrial purposes of wood processing.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><b>Legally required documents or records</b></p> <p>Plantation registration with the DGF</p> <p>Management Plan</p>	<p><a href="https://www.aduanas.gub.uy/innovaportal/file/13375/1/informe_de_incautaciones_a_enero_-2015.pdf">Report of January 2015: https://www.aduanas.gub.uy/innovaportal/file/13375/1/informe_de_incautaciones_a_enero_-2015.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/13322/1/informe_de_incautaciones_a_diciembre_-2014.pdf">Report of December 2014: https://www.aduanas.gub.uy/innovaportal/file/13322/1/informe_de_incautaciones_a_diciembre_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe_de_incautaciones_a_noviembre_-2014.pdf">Report of November 2014: https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe_de_incautaciones_a_noviembre_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/13103/1/informe_de_incautaciones_a_octubre_-2014.pdf">Report of October 2014: https://www.aduanas.gub.uy/innovaportal/file/13103/1/informe_de_incautaciones_a_octubre_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/12992/1/informe_de_incautaciones_a_agosto_-2014.pdf">Report of August 2014: https://www.aduanas.gub.uy/innovaportal/file/12992/1/informe_de_incautaciones_a_agosto_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/11849/1/informe_de_incautaciones_a_diciembre_-2013.pdf">Report of December 2013: https://www.aduanas.gub.uy/innovaportal/file/11849/1/informe_de_incautaciones_a_diciembre_-2013.pdf</a></p>	<p>Any wood (firewood) from the forest not intended for internal and domestic consumption in the site of origin, must be accompanied by the approval of the DGF prior transport, collection and marketing, in this sense, identified as "native forest". Native wood or timber is easily distinguishable of the exotic one. Misclassifications are on the one hand easily identifiable, they do not generate any commercial benefit and are in any case of low (or very minor) risk.</p> <p>In the case of plantations, there is no legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. The only requirement is established for the classification of the products that are exported/imported, existing an international customs nomenclature, where certain types of wood products and by-products are detailed.</p> <p>Concerning the export procedure, it is controlled by the National Customs Directorate (DNA), which decrees a verification channel prior to the entry of the cargo to the customs exit and controls the closing of the DUA (single administrative document) declaration according to the General Resolution. As for plant health, the MGAP verifies the health of the cargo at the customs office of exit. The DGI audits the payment of taxes corresponding to the import/export of products.</p> <p>Customs publishes reports on the control and seizure of goods every six months. The latest available report was found on the customs website for April 2018, presenting data on the evolution of seizures since 2014, and the distribution by type of merchandise for April 2018. Reports from previous years are also analyzed and it is evident that at least since 2013 there have been no recorded cases of seizures of forest products.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
		<p><b>Non-governmental sources</b></p> <p>Transparency International. Corruption Perception Indexes (CPI). <a href="http://www.transparency.org/policy_research/surveys_indices/cpi">http://www.transparency.org/policy_research/surveys_indices/cpi</a></p> <p>Chamber of Industries of Uruguay. Mercosur Common Nomenclature 2017, Harmonized Commodity Description and Coding System <a href="http://www.ciu.com.uy/innovaportal/file/81132/1/ncm_2017.pdf">http://www.ciu.com.uy/innovaportal/file/81132/1/ncm_2017.pdf</a></p> <p><b>Interviews with experts</b></p> <p>Interviews were conducted with authorities of the General Forestry Directorate (MGAP) in March 2017 and later several specific consultations by email and to the Transport Guides Directorate - Cargo Guides Project Management, Ministry of Transport and Public Works (MTO) in May 2017.</p> <p>Customs Broker, Escritorio Jaime and Seré, May 2017.</p>	<p>With the implementation of the new Customs Code, the powers and therefore the controls of the National Customs Directorate are increased, being able to inspect even in the Customs-free Zones which, with the previous Customs Code, were not included in the area of the national customs territory. The risk of non-compliance with customs regulations is therefore very low.</p> <p>Being a country of borders and customs movements easily supervised, in the opinion of the WG, the effectiveness of DNA in controlling transits of timber goods is high. There have not been, to the understanding of the WG, any seizures of public notoriety related to timber products at border points or by mobile customs on national routes. There is also no evidence of such contraventions in individual interviews with the National Traffic Police, the departmental governments or other authorities.</p> <p><b>Risk designation</b></p> <p>The indicator does not apply to native forest or plantations.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
		Pablo Acosta, deputy manager of Forestry Transport, Montes del Plata company in November 2018.	
1.17 Trade and transport	<p><b>Applicable laws and regulations</b></p> <ol style="list-style-type: none"> <li><b>Law 12.599 of 08/01/1959.</b> Creation of the National Coordination Board for Freight Transport. <a href="https://www.impo.com.uy/bases/leyes/12599-1959">https://www.impo.com.uy/bases/leyes/12599-1959</a></li> <li><b>Decree 597/988.</b> It regulates remittances or transit guides, which are considered official documents. <a href="https://www.impo.com.uy/bases/decretos/597-1988">https://www.impo.com.uy/bases/decretos/597-1988</a></li> <li>Removidos. The wood that comes from border areas requires a specific document called "removidos", which is controlled by the National Customs Directorate. <a href="http://www.aduanas.gub.uy/inovaportal/file/1849/1/od-2004-072.pdf">http://www.aduanas.gub.uy/inovaportal/file/1849/1/od-2004-072.pdf</a></li> <li><b>Decree 330/993 of 13/07/1993.</b> Establishes</li> </ol>	<p><b>Governmental sources</b></p> <p>Ministry of Finance and Public Administrations. National Directorate of Transport. <a href="http://www.mtop.gub.uy/transporte/guia-de-carga">http://www.mtop.gub.uy/transporte/guia-de-carga</a></p> <p><b>Non-governmental sources</b></p> <p>Transparency International. Corruption Perception Indexes (CPI). <a href="http://www.transparency.org/policy_research/surveys_indices/cpi">http://www.transparency.org/policy_research/surveys_indices/cpi</a></p> <p><b>Interviews with experts</b></p> <p>Transport Guides Directorate - Cargo Guides Project Management, Ministry of Transport and Public Works (MTOP), (May 2017) Transportation Officer, Departmental Government of Paysandú, MTOP Álvaro Gross (November 2017)</p>	<p><b>General description of legal requirements</b></p> <p>In Uruguay there are general regulations regarding the transportation of goods, which must be accompanied by the corresponding invoice or bill of lading, or property guide in its case.</p> <p>Decree 597/988 regulates the taxes administered by the General Directorate of Taxation (DGI). (Art. 9) and the use of bills of lading (remitos). Taxpayers responsible for taxes administered by the General Directorate of Taxation are required to register in the Single Taxpayer Registry (RUC, Registro Único de Contribuyentes) before starting or restarting taxed activity, providing the information and/or collections that are required (Art. 40). All operations related to the taxable subject matter of the taxes levied on them must be documented. (Art. 55) Bills of lading used by taxpayers to accompany the transportation of goods shall contain the following data (Art. 43): a) date of issuance, detail of goods or services with indication of the physical quantities, unit and total price, with discrimination of the taxes levied when applicable. b) name, domicile and registration number in the Single Taxpayer Registry or equivalent of the other party involved in the operation, or proof that such data were not provided.</p> <p>The wood that comes from border areas requires a specific document called "removidos", which is controlled by the National Customs Directorate. This document, which must accompany the corresponding bill of lading, contains (among other information) a</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>mandatory authorization for cutting and extraction of forest products from native forest (Article 1) <a href="http://www.impo.com.uy/bases/decretos/330-1993=Proudly Presents">color=#38B0DE&gt;=http://www.impo.com.uy/bases/decretos/330-1993=Proudly Presents</a></p> <p>5. <b>Decree-Law 14.947 of 25/10/1979</b>, art. 1. Freight transport. Circulation permit. <a href="https://www.impo.com.uy/bases/decretos-ley/14947-1979">https://www.impo.com.uy/bases/decretos-ley/14947-1979</a></p> <p>6. <b>Decree 597/988 of 21/09/1988</b>. It regulates remittances or transit guides, which are considered official documents. <a href="https://www.impo.com.uy/bases/decretos/597-1988">https://www.impo.com.uy/bases/decretos/597-1988</a></p> <p>7. <b>Decree 134/998 of 27/05/1998</b> Modifies the National Regulation of road circulation. Regulation of the transport of forest products and partial modification of the National Regulation of Road Circulation, Modifications regarding dimensions.</p>	<p>5th Police Section of the Department of Paysandú, Senior Petty Officer Pablo Moreira (November 2017)</p> <p>National Traffic Police. Principal Officer Juan Martin De León- in charge (November 2017).</p> <p>Grad. Carlos González, Logistics Manager of Chipper Company (September 2018).</p>	<p>description of the merchandise being transported and which routes it will follow.</p> <p>In cases of timber sourced from native forest, the transit of more than 1500 kilograms of forest products from native forest must be accompanied by a transit guide issued by the General Forestry Directorate to the owners of forests with authorized felling and to those holders, in any title, of the referred products coming from authorized felling (Decree 330/993).</p> <p>For all transportation of timber material outside the site of harvesting, there is regulation (Freight Transportation Guide or Bill of Lading) and inspection in the routes on the part of the MTOP, the National Traffic Police and the Customs Office. The MTOP and the National Traffic Police verify the weight of the truck by means of a weighing register on a scale, which has a circulation permit issued by the MTOP and which complies with the regulations for the Transport of Forest Products. National Traffic Police and Customs verify weight and transported material. The identification of the species registered in the bill of lading/transport guide is easily achievable since native species and those of industrial use (subject to the scope of this analysis) are clearly differentiated</p> <p>The transportation of firewood from native forest is regulated by Decree No. 330/993 and is monitored on routes and roads in the same manner described in the preceding paragraph, in addition to the felling and harvesting permit by the DGF.</p> <p>Regarding products from plantations, there are several decrees regulating their transport by road: Decree 134/998 and Decree 156/009, which lay down the requirements for the placement of cargo, the characteristics of dimensions, etc.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="http://www.impo.com.uy/bases/decretos/134-1998">http://www.impo.com.uy/bases/decretos/134-1998</a></p> <p>8. <b>Decree 349/01 of 04/09/2001</b> Cargo Guide (Art. 271 of Law No. 17.296) Classification of cargo transport. Professional transport. Register of professional cargo transport companies for third parties. <a href="http://www.impo.com.uy/bases/decretos/349-2001">http://www.impo.com.uy/bases/decretos/349-2001</a></p> <p>9. <b>Law 17.296 of 21/02/2001.</b> Art. 271. All transportation of land cargo that takes place in the country, must have a guide containing the information that will be provided in the regulation of this law. <a href="http://www.impo.com.uy/bases/leyes/17296-2001">http://www.impo.com.uy/bases/leyes/17296-2001</a></p> <p>10. <b>Decree 156/009 of 06/03/2009.</b> Regulates the transport of forest products on national routes. This decree emphasizes cargo-related road safety issues. <a href="https://www.impo.com.uy/bas">https://www.impo.com.uy/bas</a></p>		<p>Motor vehicles (trucks, semi-trailers and trailers) with total load capacity greater than two thousand kilograms, according to factory specifications, will only be able to circulate on national routes when they have the Circulation Permit, issued by the National Directorate of Transport of the Ministry of Transport and Public Works (Law 14.947)</p> <p>The department of Tacuarembó, located in one of the most forested areas of the country, has a departmental resolution that prohibits the transit of cargo vehicles in humid road conditions following rainfall events. This applies to roads under departmental jurisdiction, including urban, suburban, neighborhood and departmental roads. The inspection of compliance is carried out by the Departmental Government of Tacuarembó, both on the basis of complaints and audits. It is intended that this measure will be extended to the rest of the country's departments.</p> <p>Article 271 of Law No. 17.296 (2001) established that all transportation of land cargo that takes place in the country, must have a guide containing the information that will be provided in the regulation of this law. This law was not implemented as is, drafted, but was updated in its application incorporating as valid transport consignments (official document) issued in the place of origin and containing all the information necessary to identify the forest company and transport company, address, date, origin and destination of the wood, species and quantity. This process was definitively replaced by Decree 183/016 (see below).</p> <p>As the most recent significant improvement, in 2013, the Land Transport Cargo Information System (SICTT) is created and the use of the Electronic Cargo Transport Guide is established. This Electronic Guide consists of an electronic message that must be issued by all those who transport land cargo, prior to the start of each</p>



Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="https://www.impo.com.uy/bases/decretos-reglamento/156-2009_A/3">es/decretos-reglamento/156-2009_A/3</a></p> <p>11. <b>Decree 259/017 of 11/09/2007.</b> Modification of the Regulation of Transport of forest products in national routes. <a href="http://www.impo.com.uy/bases/decretos/259-2017">http://www.impo.com.uy/bases/decretos/259-2017</a></p> <p>12. <b>Decree 366/013 of 12/11/2013.</b> Creation of an Electronic Cargo Transport Guide and Land Transport Cargo Information System (SICTT). <a href="https://www.impo.com.uy/bases/decretos/366-2013">https://www.impo.com.uy/bases/decretos/366-2013</a> <a href="http://www.mtop.gub.uy/transporte/quia-de-carga">http://www.mtop.gub.uy/transporte/quia-de-carga</a></p> <p>13. <b>Decree 183/16 of 20/06/2016.</b> Regulates the Electronic Cargo Transport Guide <a href="https://www.impo.com.uy/bases/decretos/183-2016">https://www.impo.com.uy/bases/decretos/183-2016</a></p> <p>14. <b>Law 17.555 of 18/09/2002.</b> Regulates aspects related to the foreign trade process.</p>		<p>trip and with the information detailed in Art. 7 of Decree 366/013. This system began to be implemented in 2016 with Decree 183/016, which establishes that this electronic guide will replace the paper waybill fixed in the decree by Article 271 of Law No. 17,296 of February 21, 2001, which must include all cargo transport in the country. This system is currently being implemented and is not yet mandatory. The waybill is completed by the carrier carrying the load. Every vehicle weighing more than 8500 kg, regardless of the type of cargo, must have a guide on each journey.</p> <p>Article 1 of Decree 54/003, which regulates Law 17.555, provides that the Single Customs Document must declare and settle the credits generated under the provisions of Laws No. 13.268 of July 9, 1964, No. 13.695 of October 24, 1968 and No. 16.492 of June 2, 1994, providing all necessary data for the control of exported goods and the quantification of such credits.</p> <p><b>Determination of risk</b></p> <p>Permits are not required to remove the wood from the place where it is harvested.</p> <p>Concerning road transport, the Land Transport Cargo Information System is being implemented at the national level. This system is not yet obligatory and therefore there is no register of companies that infringe these regulations. The inspecting body of the Ministry of Transport is responsible for monitoring compliance with this regulation.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="https://www.impo.com.uy/bases/leyes/17555-2002">https://www.impo.com.uy/bases/leyes/17555-2002</a></p> <p>15. <b>Decree 54/003 of 06/02/2003.</b> Single Customs Document. Regulates Law 17.555. <a href="https://www.impo.com.uy/bases/decretos/54-2003">https://www.impo.com.uy/bases/decretos/54-2003</a></p> <p>16. Resolution No. 0730/2010 Departmental Government of Tacuarembó. Regulates the use of urban, suburban, neighborhood and departmental roads, aimed at their conservation (there is no web page link).</p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Transport and Public Works: 1 to 4, 6, 8, 9, 10</p> <p>Ministry of Economy and Finance: 5, 7, 10 to 13</p>		<p>So far, the official documents that are used to follow the traceability of the wood from the forest to its final destination are the shipments of transport of wood from plantations (Law No. 17.296).</p> <p>According to an interview with Tacuarembó Departmental Government Road Division, in general terms the trucks that transport forest cargo in the area meet the regulations.</p> <p>The transport of wood from native forests only requires the presentation of DGF-approved guidelines (see table "Legal wood sources"), and in the opinion of the WG there may be a risk in transport (informal trade), without proper documentation and not detected by inspections by the competent authority.</p> <p>Inspection of roads is the responsibility of the MTOP, National Traffic Police and Customs Office. The MTOP and the National Traffic Police verify the weight of the truck by means of a weighing register on a scale, which has a circulation permit issued by the MTOP and which complies with the regulations for the Transport of Forest Products. National Traffic Police and Customs verify weight and transported material. Regarding the identification of species registered in the bill of lading/transport guide, the entities have the capacity to identify and differentiate between native species and those for industrial use.</p> <p>There is no evidence of non-compliance with the regulations. However, it is not possible to rule out specific illicit situations due to missing or incorrect legal documentation, which generates a specific risk.</p> <p>Carlos González (Chipper company) is interviewed and affirms that the entry of all controlled wood into the plant must be accompanied</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>Ministry of the Interior/National Traffic Police (Caminera): 2, 3, 4, 8, 9, 11.</p> <p>Departmental Government of Tacuarembó: 14</p> <p><b>Legally required documents or records</b></p> <p>Circulation permit.</p> <p>Sales invoice</p> <p>Freight Transportation Guide or Bill of Lading</p>		<p>by cargo bills of lading generated in the forest with all the corresponding information (species, quantity, origin, etc.) There are procedures for not entering wood until the existence of a shipment is verified in the first place, and then the missing or erroneous information in the shipment. The specific risk of uncontrolled wood entry is minimized by control measures and checking of all shipments at the point of entry to the plant or stockpile.</p> <p>Moreover, Uruguay has a Corruption Perception Index (CPI) equal to 70, ranking 23rd out of 180 countries (2017). This indicates the perception of public sector corruption on a scale from 0 to 100, being 0 the score indicating the highest corruption. The degree of corruption in the country is perceived as low, as the CPI is higher than 50.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b> for all the country, meeting threshold (2): Not all entities systematically respect and/or often ignore identified laws, and/or the relevant authorities do not enforce them.</p>
1.18 Offshore trading and transfer pricing.	<p><b>Applicable laws and regulations</b></p> <p><b>Transfer Pricing Rules:</b> Documents and regulations available on the DGI website</p> <p>1. <b>Transfer Pricing Form 3001.</b> Title 4 of the 1996 Ordered Text and other legislation.</p>	<p><b>Governmental sources</b></p> <p>General Directorate of Taxation (DGI) of the Ministry of Economy and Finance <a href="http://www.dgi.gub.uy/wdgi/agxppdwn?6,4,381,O,S,0,13019%3BS%3B0%3B888">www.dgi.gub.uy/wdgi/agxppdwn?6,4,381,O,S,0,13019%3BS%3B0%3B888</a>,</p> <p>Complaints about Tax Fraud to the DGI. <a href="https://tramites.gub.uy/ampliados?id=5">https://tramites.gub.uy/ampliados?id=5</a></p>	<p><b>General description of legal requirements</b></p> <p>The Transfer Pricing regime is established in Articles 38 to 46 bis of Title 4, Decree 56/009 with the modifications of Decree 392/009 and Resolutions issued by the DGI. The DGI website contains the Transfer Pricing Form 3001, through which taxpayers are obliged to inform annually the taxpayers included in article 1 of Decree No. 56/009, when they verify any of the conditions established in numeral 10 of Resolution 2084/009, with the modifications given by</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><a href="http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:455;2;D:pre cios-de-transferencia- formulario-3001;0;PAG">http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:455;2;D:pre cios-de-transferencia- formulario-3001;0;PAG</a></p> <p>2. <b>Decree 56/09 of 26/01/2009.</b> Regulation of Art. 38 to 46 of Title 4 of the Ordered Text DGI relating to the transfer pricing system. <a href="https://www.impo.com.uy/bas es/decretos/56-2009">https://www.impo.com.uy/bas es/decretos/56-2009</a></p> <p>3. <b>Decree 392/2009 of 24/08/2009.</b> Transfer pricing system - IRAE - Regulation, amendment. <a href="http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:40;16;D;dec reto-no-392- 009;0;PAG;MNU;E;178;4;MN U">http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:40;16;D;dec reto-no-392- 009;0;PAG;MNU;E;178;4;MN U</a></p> <p>4. <b>Resolution 2084/2009 of 01/12/2009.</b> Transfer pricing regime - Formal aspects and obligations. <a href="http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:40;16;D;res">http://www.dgi.gub.uy/wdgi/pa ge?2,principal, Ampliacion, O, es,0,PAG;CONC:40;16;D;res</a></p>	<p><b>Interviews with experts</b></p> <p>Customs Broker, Escritorio Jaime and Seré, May 2017.</p> <p>Cr. Juan Balparda. Uruguay XXI Investment and Export Promotion Institute in April 2017.</p> <p>Consultation to the General Directorate of Taxation (DGI) of the Ministry of Economy and Finance (MEF) in October 2017.</p>	<p>Resolution 2098/009 and Resolution 745/011. It is mandatory from fiscal years ending December 2009 onwards.</p> <p>This regulation explains which companies are covered by the transfer pricing system. It also regulates import and export operations between related parties, those carried out through intermediaries, price fixing (international of public and well-known knowledge through transparent markets), the registration of purchase and sale contracts and anticipated price agreements.</p> <p>The transfer prices are fixed by applying the "arm's length" criterion, so that they are similar to those agreed upon by independent third parties. For this, prices and market values are considered, which the company obtains from internal or external comparable products or from public sources.</p> <p>By means of Resolution 1881/010 an additional period is granted to present the annual information foreseen in numeral 10 of Resolution No. 2.084/009 of 1º.12.009 and to make the payment of the tax differences resulting from the application of the transfer pricing regime.</p> <p>The General Directorate of Taxation has a complaint reception service that collects information on taxpayers who carry out tax fraud actions. They can be done in person or by letter at the Control Division, Administrative Technical Support Department (DGI).</p> <p><b>Determination of risk</b></p> <p>The sale of products outside the country is regulated by the General Customs Directorate. The DGI oversees the transfer price (sale) declarations of goods and is also the entity that oversees the</p>

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	<p><a href="#">olucion-no-2-084-009;0;PAG;MNU;E;178;4;MNU</a></p> <p>5. <b>Resolution 2098/2009 of 01/12/2009</b> Transfer pricing regime - Formal aspects and obligations. <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Os,0,PAG;CONC;40;16;D;resolucion-no-2-084-009;0;PAG;MNU;E;178;4;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Os,0,PAG;CONC;40;16;D;resolucion-no-2-084-009;0;PAG;MNU;E;178;4;MNU</a>;</p> <p>6. <b>Resolution 2269/2009 of 30/12/2009.</b> Creation of the Register of Contracts referred to in num. 4º) of Resolution No. 2084/009. <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Os,0,PAG;CONC;572;6;D;resolucion-no-2-269-009;0;PAG;MNU;E;292;1;291;13;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Os,0,PAG;CONC;572;6;D;resolucion-no-2-269-009;0;PAG;MNU;E;292;1;291;13;MNU</a>;</p> <p>7. <b>Resolution 818/010 of 06/05/2010.</b> Taxpayers who are required to submit annual information according to Num. 10) of Resolution No.</p>		<p>payment of the corresponding taxes, while Customs oversees the import and export of products.</p> <p>What the regulations mentioned in the previous section establish is that taxpayers must report on their annual tax return for Income Tax on Business Activities (IRAE) and Patrimony Tax, the amount of transactions carried out between related parties, and prepare and submit the transfer pricing report in the appropriate cases. Furthermore, the DGI has the possibility of carrying out audits of taxpayers whenever it deems appropriate. Both on the basis of sworn statements and audits, the DGI has the capacity to review and control the "reasonableness" of the transfer prices applied. To the extent that such arbitrarily fixed prices are shown to be "tendentious" to the detriment of tax obligations, the DGI may interpret a certain intentionality of evasion and would deepen the control and analysis, requiring both explanations from the company and evidentiary elements that justify the definition of transfer prices taken.</p> <p>During the DGI consultation, data were provided on the number of infringing forest companies, but not on the type of infringements because they do not have this systematized information. According to the understanding of the working group, 6 offending companies (5-year period) out of a total of 919 forest companies is a very low risk.</p> <p>As demonstrated in indicators 1.6 and 1.7, depending on the fiscal transparency program, the country's accounting, banking and tax system is in the process of digitalization (electronic invoicing). The DGI has all the powers of review/monitoring. To the extent that it detects possible fraud or evasion, it has the capacity to deepen the analysis, requiring responses from the companies inspected. To the extent that these are plausible, it is accepted. To the extent that it is not possible to demonstrate reasonableness, the DGI tends to</p>

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	<p>2084/009 application of the transfer pricing regime. <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,_Enlarge,O,en,0,PAG;CONC;40;16;D;resolution-no-818-010;0;PAG;MNU;E;178;4;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,_Enlarge,O,en,0,PAG;CONC;40;16;D;resolution-no-818-010;0;PAG;MNU;E;178;4;MNU</a>;</p> <p>8. <b>Resolution 819/010 of 06/05/2010</b> Subparagraph f) of Num. 1º) of Resolution No. 2084/009 is replaced from its effective date. <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU</a>;</p> <p>Extension of the resolution</p> <p><a href="http://www.dgi.gub.uy/wdgi/page?2,principal,_Enlarge,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,_Enlarge,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU</a>; <a href="http://www.dgi.gub.uy/wdgi/hgxpp001?6,4,40,O,S,0,PAG;CONC;40;D;14156;2;PAG;MNU;E;14;18;MNU">http://www.dgi.gub.uy/wdgi/hgxpp001?6,4,40,O,S,0,PAG;CONC;40;D;14156;2;PAG;MNU;E;14;18;MNU</a></p>		<p>deepen the rigor of inspection and, if appropriate, of sanction. Given the DGI's capacity as fiscal controller in Uruguay, the WG understands the risk level for this indicator is low.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>. Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>

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	<p>9. <b>Resolution 1881/010</b> of 29/09/2010 Additional time to submit annual information is granted.  <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Operacion,PAG;CONC;40;16;D;resolucion-no-1-881-010;0;PAG;MNU;E;14;18;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Operacion,PAG;CONC;40;16;D;resolucion-no-1-881-010;0;PAG;MNU;E;14;18;MNU</a>;</p> <p>10. <b>Resolution 745/011 of 06/05/2011</b> Information to be presented for those taxpayers included in the transfer pricing regime.  <a href="http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Operacion,PAG;CONC;40;16;D;resolucion-no-745-011;0;PAG;MNU;E;14;18;MNU">http://www.dgi.gub.uy/wdgi/page?2,principal,Ampliacion,Operacion,PAG;CONC;40;16;D;resolucion-no-745-011;0;PAG;MNU;E;14;18;MNU</a>;</p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Economy and Finance/DGI: 1 to 10</p>		

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p><b>Legally required documents or records</b></p> <p>Transfer Pricing Form 3001 (General Directorate of Taxation, DGI).</p> <p>Single Customs Document.</p> <p>Certificate of origin.</p> <p>Phytosanitary certificate.</p> <p>Bill of lading.</p>		
1.19 Custom regulations	<p><b>Applicable laws and regulations</b></p> <p>1. <b>Law 19.276 of 19/09/2014.</b> Approves the new Customs Code of the Republic of Uruguay. <a href="http://www.impo.com.uy/bases/leyes/19276-2014">http://www.impo.com.uy/bases/leyes/19276-2014</a></p> <p>2. <b>Decree No. 96/015, No. 97/015, No. 98/015 and No. 99/015 of the Customs Code.</b> <a href="http://www.aduanas.gub.uy/innovaportal/file/10084/1/decretos_reglamentarios.pdf">http://www.aduanas.gub.uy/innovaportal/file/10084/1/decretos_reglamentarios.pdf</a></p>	<p><b>Governmental sources</b></p> <p>Instituto Uruguay XXI. <a href="http://www.uruguayxxi.gub.uy/exportaciones/tramites-y-gravamenes/">http://www.uruguayxxi.gub.uy/exportaciones/tramites-y-gravamenes/</a></p> <p>National Customs Directorate. Reports of control and seizure of goods. <a href="http://www.aduanas.gub.uy/innovaportal/file/16012/1/informe-de-control-de-mercaderias-a-julio.pdf">Report of July 2018: http://www.aduanas.gub.uy/innovaportal/file/16012/1/informe-de-control-de-mercaderias-a-julio.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/18522/1/informe-de-incautaciones-a-abril-2018.pdf">Report of April 2018: https://www.aduanas.gub.uy/innovaportal/file/18522/1/informe-de-incautaciones-a-abril-2018.pdf</a></p>	<p><b>General description of legal requirements</b></p> <p>Uruguay is governed by the basic principle of freedom to export, and there are no taxes or prohibitions (except for bovine hides). For the purposes of selling any type of products (including forest products) outside the country, companies must comply with the legal requirements of the procedure summarized below:</p> <p>a) Process an export DUA (Single Customs Document) before the National Customs Directorate.</p> <p>b) The merchandise must be inspected by the MGAP to comply with the phytosanitary requirements of the country of destination, and thus obtain the Phytosanitary Certificate.</p> <p>c) The certificate of origin is processed before the corresponding chamber; in this case, it is the Chamber of Commerce of Products of the Country.</p>



Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>3. <b>Decree-Law 14.629 of 05/01/1977.</b> Single customs import tax. This single tax will tax the introduction into the country, in definitive form, for own consumption or use, or for third parties, of any merchandise coming from abroad. <a href="https://www.impo.com.uy/bases/decretos-ley/14629-1977">https://www.impo.com.uy/bases/decretos-ley/14629-1977</a></p> <p>4. <b>Decree 41/999 of 10/02/1999</b> Fixing the rates of refund of taxes on exports. The decree indicates the current regimes for refunding indirect taxes and export taxes. <a href="https://www.impo.com.uy/bases/decretos/41-1999">https://www.impo.com.uy/bases/decretos/41-1999</a></p> <p>5. <b>Law 17.555 of 18/09/2002</b> regulates aspects related to the foreign trade process <a href="https://www.impo.com.uy/bases/leyes/17555-2002">https://www.impo.com.uy/bases/leyes/17555-2002</a></p> <p>6. <b>Decree 54/003 of 06/02/2003</b> Single Customs Document. Regulates Law 17.555. <a href="https://www.impo.com.uy/bases/decretos/54-2003">https://www.impo.com.uy/bases/decretos/54-2003</a></p>	<p><u>Report of December 2017:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/18521/1/informe-de-incautaciones-a-diciembre.pdf">https://www.aduanas.gub.uy/innovaportal/file/18521/1/informe-de-incautaciones-a-diciembre.pdf</a></p> <p><u>Report of July 2017:</u> <a href="http://www.aduanas.gub.uy/innovaportal/file/16011/1/informe-de-incautaciones-a-julio.pdf">http://www.aduanas.gub.uy/innovaportal/file/16011/1/informe-de-incautaciones-a-julio.pdf</a></p> <p><u>Report of December 2016:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/15593/1/informe-de-incautaciones-a-diciembre.pdf">https://www.aduanas.gub.uy/innovaportal/file/15593/1/informe-de-incautaciones-a-diciembre.pdf</a></p> <p><u>Report of January 2015:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/13375/1/informe-de-incautaciones-a-enero-2015.pdf">https://www.aduanas.gub.uy/innovaportal/file/13375/1/informe-de-incautaciones-a-enero-2015.pdf</a></p> <p><u>Report of December 2014:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/13322/1/informe-de-incautaciones-a-diciembre-2014.pdf">https://www.aduanas.gub.uy/innovaportal/file/13322/1/informe-de-incautaciones-a-diciembre-2014.pdf</a></p> <p><u>Report of November 2014:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe-de-incautaciones-a-noviembre-2014.pdf">https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe-de-incautaciones-a-noviembre-2014.pdf</a></p> <p><u>Report of October 2014:</u> <a href="https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe-de-incautaciones-a-noviembre-2014.pdf">https://www.aduanas.gub.uy/innovaportal/file/13196/1/informe-de-incautaciones-a-noviembre-2014.pdf</a></p>	<p>d) The shipping agency issues the bill of lading, this is a transport document representing the contract and containing the terms and conditions between the sender and the carrier.</p> <p>In the website of Uruguay XXI Institute, the procedure to be carried out by the exporter (Basic Guide of the exporter) is available in addition to other information of interest, such as, for example, sectoral reports for the promotion of exports and the attraction of productive investment, and monthly and annual reports of Uruguay's foreign trade.</p> <p>Law No. 17.555 of 2002 regulates aspects related to the foreign trade process, among others, the liquidation, inspection and collection of taxes and monetary benefits generated in the customs export operation.</p> <p>The Customs Code and Law No. 17.314 on plant health, its regulatory decrees and general resolutions of the General Directorate of Customs DNA (RG 96/2012) are the regulations governing the export of forest products. Likewise, Decree 32/2014 regulates the export value of goods.</p> <p>In order to adjust the most modern policies and practices in this area to the provisions of the Mercosur Customs Code, Law No. 19.276 was published on 25 September 2014, approving the new Customs Code of the Oriental Republic of Uruguay (CAROU). Subsequently, in 2015, Decrees No. 96/015, 97/015, 98/015 and 99/015, which regulated the powers of the National Customs Directorate (DNA) by virtue of the new powers granted by the Code.</p> <p>Under CAROU and Decree 96/015 (2015), the DNA obtained general powers to control all natural or legal persons involved in foreign trade. Notably, the faculties of investigation without the need for a court</p>

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	<p>7. <b>Law No. 17.314 of 09/04/2001</b> on Plant Health: <a href="http://www.impo.com.uy/bases/leyes/17314-2001/1">http://www.impo.com.uy/bases/leyes/17314-2001/1</a></p> <p>8. <b>General Customs Resolution 96/2012.</b> <a href="http://www.aduanas.gub.uy/innovaportal/file/10486/1/od-96-2012.pdf">http://www.aduanas.gub.uy/innovaportal/file/10486/1/od-96-2012.pdf</a></p> <p>9. <b>Decree 32/014 of 11/02/2014.</b> Regulates the export value of goods. <a href="https://www.impo.com.uy/bases/decretos/32-2014/1">https://www.impo.com.uy/bases/decretos/32-2014/1</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Economy and Finance - National Customs Directorate: 1 to 6, 8 and 9</p> <p>Ministry of Livestock, Agriculture and Fisheries: 7</p>	<p><a href="http://www.aduanas.gub.uy/innovaportal/file/13103/1/informe_de_incautaciones_a_octubre_-2014.pdf">tal/file/13103/1/informe_de_incautaciones_a_octubre_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/12992/1/informe_de_incautaciones_a_agosto_-2014.pdf">Report of August 2014: https://www.aduanas.gub.uy/innovaportal/file/12992/1/informe_de_incautaciones_a_agosto_-2014.pdf</a></p> <p><a href="https://www.aduanas.gub.uy/innovaportal/file/11849/1/informe_de_incautaciones_a_diciembre_-_2013.pdf">Report of December 2013: https://www.aduanas.gub.uy/innovaportal/file/11849/1/informe_de_incautaciones_a_diciembre_-_2013.pdf</a></p> <p><b>Non-governmental sources</b></p> <p>Guyer and Regules, Law Firm <a href="http://www.guyer.com.uy/es/what_we_do/news-knowledge/on-line-news/informe-especial-nuevo-codigo-aduanero-de-la-republica-oriental-del-uruguay-y-decretos-reglamentarios/">http://www.guyer.com.uy/es/what_we_do/news-knowledge/on-line-news/informe-especial-nuevo-codigo-aduanero-de-la-republica-oriental-del-uruguay-y-decretos-reglamentarios/</a></p> <p><b>Interviews with experts</b></p> <p>Customs Broker, Escritorio Jaime and Seré, May 2017.</p>	<p>order, the possibility of inspection of warehouses (including in Custom-free Zones), the extension of the sanctioning regime and the possibility of requiring information from all related persons (land, sea and/or air transport agents, on board suppliers, carriers, air cargo agents, postal operators, operators and direct and indirect users of Custom-free Zones, port operators and customs brokers) stand out. This is in addition to the previously existing possibility of border customs checks or inspections at any point on national routes, by means of of mobile inspections.</p> <p>With regard to imports, Decree Law No. 14.629 regulates the single customs import tax. This single tax will tax the introduction into the country, in definitive form, for own consumption or use, or for third parties, of any merchandise coming from abroad.</p> <p><b>Determination of risk</b></p> <p>Concerning the export procedure, it is controlled by the National Customs Directorate (DNA), which decrees a verification channel prior to the entry of the cargo to the customs exit and controls the closing of the DUA (single administrative document) declaration according to the General Resolution. As for plant health, the MGAP verifies the health of the cargo at the customs office of exit. The DGI audits the payment of taxes corresponding to the import/export of products.</p> <p>Customs publishes reports on the control and seizure of goods every six months. The latest available report was found on the customs website for April 2018, presenting data on the evolution of seizures since 2014, and the distribution by type of merchandise for April 2018. Reports from previous years are also analyzed and it is evident</p>

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	<p><b>Legally required documents or records</b></p> <p>Single Customs Document.</p> <p>Certificate of origin.</p> <p>Phytosanitary certificate.</p> <p>Bill of lading.</p>	<p>Deputy Administrator of Paysandú (Department of Paysandú). National Customs Directorate, November 2017.</p> <p>Transportation Officer, Departmental Government of Paysandú, MTOP Álvaro Gross (November 2017)</p> <p>5th Police Section of the Department of Paysandú, Senior Petty Officer Pablo Moreira (November 2017)</p>	<p>that at least since 2013 there have been no recorded cases of seizures of forest products.</p> <p>With the implementation of the new Customs Code, the powers and therefore the controls of the National Customs Directorate are increased, being able to inspect even in the Customs-free Zones which, with the previous Customs Code, were not included in the area of the national customs territory. The risk of non-compliance with customs regulations is therefore very low.</p> <p>Being a country of borders and customs movements easily supervised, in the opinion of the WG, the effectiveness of DNA in controlling transits of timber goods is high. There have not been, to the understanding of the WG, any seizures of public notoriety related to timber products at border points or by mobile customs on national routes. There is also no evidence of such contraventions in individual interviews with the National Traffic Police, the departmental governments or other authorities.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>. Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
1.20 CITES	<p><b>Applicable laws and regulations</b></p> <p>1. <b>Decree-Law 14.205 of 14/06/1974.</b> Approval of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).  <a href="https://www.impo.com.uy/bases/decretos-ley/14205-1974">https://www.impo.com.uy/bases/decretos-ley/14205-1974</a></p> <p><b>Legal authority (numbers refer to laws and decrees numbered above)</b></p> <p>Ministry of Housing, Land Management and Environment - National Directorate for the Environment, Wildlife Department</p> <p><b>Legally required documents or records</b></p> <p>Complete the form (online or hand-delivered)  Attach photos of the species and a document indicating its origin.  Document of the interested stakeholder or of the company that wants to carry out the</p>	<p><b>Governmental sources</b></p> <p>Ministry of Housing, Land Management and Environment. CITES Focal Point in Uruguay  <a href="http://mvotma.gub.uy/ciudadania/item/10008428-tramites-cites.html">http://mvotma.gub.uy/ciudadania/item/10008428-tramites-cites.html</a></p> <p><b>Non-governmental sources</b></p> <p>List of CITES Species  <a href="http://checklist.cites.org/#/es">http://checklist.cites.org/#/es</a></p> <p><b>Interviews with experts</b></p> <p>CITES focal point for Uruguay in March 2017.</p>	<p><b>General description of legal requirements</b></p> <p>CITES (the Convention on International Trade in Endangered Species of Wild Fauna and Flora) is an international agreement between governments. It aims to ensure that international trade in specimens of wild animals and plants does not constitute a threat to their survival. For this purpose, a system of permits and certificates is used, which are issued on condition that certain requirements are met and presented for the purpose of authorizing the entry or exit of animals, live or dead plants or their products. In Uruguay, this Convention was ratified by Law 14.205 in 1974.</p> <p>Appendices I, II and III of the Convention are lists of species that offer different levels and types of protection from overexploitation. International trade in specimens of these species is authorized only upon presentation of appropriate permits or certificates.</p> <p>The CITES List of Species website allows you to explore more than 35,000 species of animals and plants and their degree of protection. In this search engine you can filter by species, country and CITES appendices. In Uruguay there are species included in the 3 appendices, but none of these species is a woody species that is used commercially in the country.</p> <p>The country's CITES focal point is located within the Department of Fauna, in the National Directorate for the Environment. There you can apply for a permit to use a CITES species. When the application is submitted, the technical team of the Wildlife Department ascertains whether the species is listed in Appendices (3) that establish the different degrees of threat, and therefore requires a CITES permit.</p>

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
	<p>transaction; and of the interested stakeholder or of the company of destination (name, address, city, postal code).</p> <p>Declare, in all cases, a telephone contact or an e-mail for the purposes of the corresponding notifications</p>		<p><b>Determination of risk</b></p> <p>The interview with the CITES focal point for Uruguay indicates that there are no declared forest-based CITES species for Uruguay. This is largely supported by the existence of Forestry Law No. 15.939, which protects native forests in the national territory.</p> <p>There is no evidence of systematic non-compliance with illegal trade in the species of fauna and flora included in the appendices.</p> <p>There are clear and available mechanisms for making environmental complaints (online, DINAMA/DGF telephones, police, customs, and highway police) and more than one entity capable of inspecting and responding to them.</p> <p><b>Risk designation</b></p> <p>For this indicator, the area under assessment is designed to be <b>low risk</b>.</p> <p>Threshold (1) is met. Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations are violated, through preventive actions taken by the authorities and/or relevant entities.</p>
<b>Due diligence procedures</b>			
1.21 Legislation requiring due diligence/d	<b>Applicable laws and regulations</b>  Not applicable	<b>Governmental sources</b>  There is no national legislation in relation to this indicator	<b>General description of legal requirements</b>  There is no national legislation regarding due diligence procedures or due care in the forest sector.

Indicator	Applicable laws and regulations, legal authority and legally required documents or records	Sources of information	Risk designation and determination of risk
ue care procedures	<p><b>Legal Authority</b></p> <p>Not applicable</p> <p><b>Legally required documents or records</b></p> <p>Not applicable</p>		<p><b>Determination of risk</b></p> <p>Not applicable</p> <p><b>Risk designation</b></p> <p>The indicator does not apply.</p>

### Recommended control measures

Indicator	Recommended control measures
1.1	N/A
1.2	N/A
1.3	N/A
1.4	N/A
1.5	N/A
1.6	N/A
1.7	N/A
1.8	N/A
1.9	Verification that the controlled wood does not come from SNAP areas or if it does come from these areas, either ensure compliance with the approved management plan or agreement with the SNAP administrator. If none of the above exist, demonstrate compliance with the decree of entry of the affected area to the SNAP.

1.10	N/A
1.11	N/A
1.12	N/A
1.13	N/A
1.14	N/A
1.15	N/A
1.16	N/A
1.17	Control measures for native forest material: The specific risk of illegal wood entry is minimized by control measures and checking of all bills of lading at the point of entry to the plant or stockpile. Control measures for material from plantations: request and check of all bills of lading at the point of entry to the plant or stockpile.
1.18	N/A
1.19	N/A
1.20	N/A
1.21	N/A

## Controlled Wood Category 2: Wood harvested in violation of traditional and human rights

### Risk assessment

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.	See the detailed analysis below. Pages 144 to 158.	Country	Low Risk Thresholds (1), (2), (3), (4), and (5) apply.
2.2. Labor rights are upheld including rights as specified in ILO Fundamental Principles and Rights at Work.	See the detailed analysis below. Pages 148 to 174	Country	Low Risk Threshold (10) and (12) apply.
2.3. The rights of Indigenous and traditional Peoples are upheld.	See the detailed analysis below. Pages 174 to 182	Country	Low Risk Threshold (16), (19) and (21) apply.

### Recommended control measures

Does not apply.



## Detailed analysis

Sources of information	Evidence	Scale of the risk assessment	Determination of risk <sup>3</sup>
<b>Background</b> (The following are indicators that help contextualize information from other sources) <ul style="list-style-type: none"> <li>Search for data on: level of corruption, governance, illegality, state fragility, freedom of expression, freedom of expression, peace, human rights, armed or violent conflicts by or in the country, etc.</li> </ul>			
<b>World Bank:</b> Worldwide Governance Indicators - the WGI report presents aggregate and individual governance indicators for 215 countries (most recently 1996-2017), for six governance dimensions: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption. <a href="http://info.worldbank.org/governance/wgi/index.aspx#home">http://info.worldbank.org/governance/wgi/index.aspx#home</a>	<a href="http://info.worldbank.org/governance/wgi/index.aspx#reports">http://info.worldbank.org/governance/wgi/index.aspx#reports</a>  Results for Uruguay according to Worldwide Governance Indicators Report 2017, expressed in percentiles, are as follows: Voice and Responsibility (86.70), Political Stability and Absence of Violence/Terrorism (87.14), Government Effectiveness (67.79), Regulatory Quality (73.56), Rule of Law (72.12), Control of Corruption (88.46).	Country	
<b>World Bank Harmonized List of Fragile Situations:</b> <a href="http://siteresources.worldbank.org/">http://siteresources.worldbank.org/</a>	<a href="http://siteresources.worldbank.org/EXTLICUS/Resources/511777-1269623894864/FY15FragileSituationList.pdf">http://siteresources.worldbank.org/EXTLICUS/Resources/511777-1269623894864/FY15FragileSituationList.pdf</a>  Uruguay is not on the World Bank's harmonized list of fragile situations.	Country	
<b>Committee to Protect Journalists (CPJ):</b> Impunity Index CPJ's Impunity Index calculates the number of unsolved murders of journalists as a percentage of each country's population. For this index, CPJ examined the murders of journalists occurred between 1 January 2004 and 31 December 2013 that remain unsolved. Only countries with five or more unresolved cases are included in this index.	<a href="https://cpj.org/americas/uruguay/">https://cpj.org/americas/uruguay/</a>  The Committee for the Protection of Journalists reports that in Uruguay since 1992 there has been one journalist murdered and one who was a target of murder.	Country	

<sup>3</sup> A designation of risk is provided for each source analyzed, except for the first part which addresses an overview of the country, as this is not a risk indicator. A cumulative risk assessment is provided for each risk indicator in the row with the risk conclusion for each indicator, based on all sources analyzed and evidence found.

<a href="http://cpj.org/reports/2014/04/impunity-index-getting-away-with-murder.php">http://cpj.org/reports/2014/04/impunity-index-getting-away-with-murder.php</a>			
<p><b>Carleton University:</b> Carleton University's "Country Indicators for Foreign Policy: The Failed and Fragile States" project analyzes state fragility using a combination of extensive structural data and dynamic event monitoring to provide an overview of a country's fragility and trendlines. By ranking the state's performance on a given indicator, overall scores are distributed across a nine-point index. The state with the best performance receives a score of one, the worst of nine.</p>	<p><a href="https://carleton.ca/cifp/governance-democracy-processes/country-ranking-table-2007/">https://carleton.ca/cifp/governance-democracy-processes/country-ranking-table-2007/</a>  The main indicators of democracy and governance are six groups that capture different facets of democratic processes and governance (2007 data): Rule of Law (4.94), Human Rights (2.47), Government Transparency and Accountability (3.00), Government and Market Efficiency (4.44), Political Stability (2.79) and Violence and Democratic Participation (5.03).</p> <p><a href="https://carleton.ca/cifp/failed-fragile-states/country-ranking-table/">https://carleton.ca/cifp/failed-fragile-states/country-ranking-table/</a>  Indicators of failed and fragile states (low risk 2012 data) include Authority (3.44), Legitimacy (3.25), Capacity (4.01), Governance (2.97), Economy (4.62), Security and Crime (2.28), Human Development (3.46), Demography (3.90), Environment (3.49) and Gender (4.13).</p> <p>Resulting for Uruguay in a Fragility Index of 3.62 (low).</p>	Country	
<p><b>Human Rights Watch:</b> <a href="http://www.hrw.org">http://www.hrw.org</a></p>	<p><a href="https://www.hrw.org/americas/uruguay">https://www.hrw.org/americas/uruguay</a>  No information was found for Uruguay on issues related to timber from conflict zones or timber conflicts.</p>	Country	
<p><b>US AID:</b> <a href="http://www.usaid.gov">www.usaid.gov</a>  Website search by [country] + 'human rights'</p>	<p><a href="https://www.usaid.gov/where-we-work/latin-american-and-caribbean">https://www.usaid.gov/where-we-work/latin-american-and-caribbean</a>  These documents do not contain information leading to a "specified risk" designation for the country</p>	Country	
<p><b>Global Witness:</b> <a href="http://www.globalwitness.org">www.globalwitness.org</a>  Website search by [country] + 'human rights'</p>	<p><a href="http://www.globalwitness.org">www.globalwitness.org</a>  Global Witness Forest. No results related to the forestry sector were found for Uruguay. Nor under the search on the website [country] + 'human rights' 'conflicts' 'timber conflict'</p>	Country	

<p><b>WWF</b>  <a href="http://wwf.panda.org/about_our_earth/about_forests/deforestation/forest_illegal_logging/">http://wwf.panda.org/about_our_earth/about_forests/deforestation/forest_illegal_logging/</a></p>	<p><a href="http://wwf.panda.org/about_our_earth/deforestation/deforestation_causes/illegal_logging/index.cfm?uGlobalSearch=illegal+login+Uruguay&amp;uGlobalLang=en">http://wwf.panda.org/about_our_earth/deforestation/deforestation_causes/illegal_logging/index.cfm?uGlobalSearch=illegal+login+Uruguay&amp;uGlobalLang=en</a>  No results were found on illegal use for Uruguay after the search Uruguay + 'illegal harvesting'</p>	Country	
<p><b>Chatham House Illegal logging indicators</b> <a href="http://www.illegal-logging.info">http://www.illegal-logging.info</a></p>	<p><a href="https://www.illegal-logging.info/regions/Uruguay">https://www.illegal-logging.info/regions/Uruguay</a>  No information was found regarding illegal harvesting for Uruguay.</p>	Country	
<p><b>Transparency International's Corruption Perceptions Index.</b>  <a href="https://www.transparency.org/cpi2014/results">https://www.transparency.org/cpi2014/results</a></p>	<p><a href="https://www.transparency.org/news/feature/corruption_perceptions_index_2017">https://www.transparency.org/news/feature/corruption_perceptions_index_2017</a>In Transparency International's Corruption Perceptions Index Ranking. In 2017 Uruguay ranks 23rd with a CPI score of 70 which means a low degree of corruption.</p>	Country	
<p><b>Amnesty International</b> Annual Report: The State of the World's Human Rights - information on key human rights issues, including: freedom of expression, international justice; corporate responsibility; death penalty and reproductive rights.  <a href="https://www.amnesty.org/en/documents/pol10/0001/2015/en/">https://www.amnesty.org/en/documents/pol10/0001/2015/en/</a></p>	<p><a href="https://www.amnesty.org/es/countries/americas/uruguay/report-uruguay/">https://www.amnesty.org/es/countries/americas/uruguay/report-uruguay/</a>  Amnesty International Report for Uruguay 2016/2017: No results were found for Uruguay on freedom of expression, international justice; corporate responsibility; death penalty and reproductive rights related to afforestation.   This report, related to reproductive rights, indicates the reduction of maternal mortality and the expansion of women's access to sexual and reproductive health services, although it remains limited in some rural areas.</p>	Country	
<p><b>Freedom House</b>  <a href="http://www.freedomhouse.org/">http://www.freedomhouse.org/</a></p>	<p><a href="https://freedomhouse.org/country/uruguay">https://freedomhouse.org/country/uruguay</a>  This page indicates that in Uruguay there is freedom of the press.</p>	Country	
<p><b>Reporters Without Borders: Press Freedom Index.</b>  <a href="http://www.rsf-es.org/">http://www.rsf-es.org/</a></p>	<p><a href="http://www.informeanualrsf.es/news/informe-anual-2016-america/">http://www.informeanualrsf.es/news/informe-anual-2016-america/</a>  In the Annual Report on Freedom of Information in the World, no results are found for Uruguay.</p>	Country	
<p><b>Fund for Peace - Fragile States Index -</b> The Fund for Peace is a nonprofit, nongovernmental, educational and research organization based in the United States that works to prevent</p>	<p><a href="http://fundforpeace.org/fsi/country-data/">http://fundforpeace.org/fsi/country-data/</a></p>	Country	

<p>violent conflict and promote security. The State Fragility Index is an annual ranking, published since 2005, under the name Fragile States Index, which collects information from 177 nations based on their levels of stability and capability.  <a href="http://fsi.fundforpeace.org/">http://fsi.fundforpeace.org/</a></p>	<p>The Fragile States Index 2017 for Uruguay is 36.8 and it is considered a highly stable country (where 0 corresponds to a highly sustainable country and 120 high warning). In relation to the ranking of countries, Uruguay ranks 157th out of 178, with number 1 being the most fragile country.</p>		
<p><b>The Global Peace Index.</b> Published by the Institute for Economics &amp; Peace, this index is the world's leading measure of the state of national peace. It classifies 162 countries according to their absence of violence. It consists of 23 indicators, ranging from a nation's level of military expenditure to its relations with neighbouring countries and the level of respect for human rights.  Source: The Guardian:  <a href="http://economicsandpeace.org/research/iep-indices-data/global-peace-index">http://economicsandpeace.org/research/iep-indices-data/global-peace-index</a></p>	<p><a href="http://visionofhumanity.org/app/uploads/2017/06/GPI17-Report.pdf">http://visionofhumanity.org/app/uploads/2017/06/GPI17-Report.pdf</a></p> <p>Uruguay is ranked 35th in the 2017 world ranking, with a score of 1,726, which means that the state of peace in the country is high. At the regional level in South America, Uruguay is ranked No. 2 after Chile.</p>	Country	
<p><b>Additional sources of information</b> (These sources were found in part by Google searching for the terms '[country]', 'timber', 'conflict', 'illegal logging')</p>	<p><b>Evidence</b></p>	<p><b>Scale of the risk assessment</b></p>	<p><b>Determination of risk</b></p>
<p>Google the terms '[Uruguay]' and the following terms 'timber', 'conflict'.</p>	<p>There are no additional sources for this topic that indicate specified risk.</p>	Country	
<p>Google the terms '[Uruguay]' and the following term 'illegal logging'</p>	<p>There are results on illegal logging of native forests in Uruguay but they do not indicate a specified risk. As expressed in indicator 1.9 in the case of native forests, logging and any operation that threatens the survival of indigenous forests are prohibited, with the exception of the cases established in Forestry Law No. 15.939 (developed in indicator 1.9).</p> <p>No results on illegal logging in forest plantations are found. Timber from illegal logging operations in native forests does not enter the system as indicated in category 1.</p>	Country	
<p><b>Conclusion on the country's overview:</b></p> <p>Uruguay has a good score on all the indicators reviewed for this section concerning the level of corruption, governance, illegality, state fragility, freedom of expression, peace, human rights, armed or violent conflict. Uruguay is not a source of timber from conflict zones.</p>			Low risk

<p>Regarding illegal logging of native forests, audits are carried out by the DGF and there are several complaint mechanisms. While there is evidence of non-compliance with regulations protecting native forests, it is not possible for this wood to enter the forest manufacturing chain as explained in category 1, so it does not pose a risk.</p> <p>Increasing the capacity to control native forest harvesting without permission is on the agenda of the competent institutions. In recent years, thanks to the media, these cases have become more visible by raising public awareness of this situation. Moreover, in 2015 the value of the fines was increased 31 times, from 400 to 12,500 dollars per damaged hectare. Also, the forest owner or person responsible for the violation must report the sanction in two national newspapers and must replace the disturbed species.</p>		
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**Indicator 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.**

- Guideline**
- Is the country covered by a UN ban on the export of timber for security reasons?
  - Is the country covered by any other international ban on exporting timber?
  - Are there individuals or entities involved in the forestry sector facing UN sanctions?

<p><b>UN</b>Security Council Compendium of Sanctions <a href="http://www.un.org">www.un.org</a></p>	<p><a href="http://www.un.org/es/sc/about/">http://www.un.org/es/sc/about/</a> There is no UN Security Council ban on exports of timber from Uruguay.</p>	Country	Low risk
<p><b>UN sanctions lists.</b> <a href="https://www.un.org/sc/suborg/es/sanctions">https://www.un.org/sc/suborg/es/sanctions</a></p>	<p><a href="https://scsanctions.un.org/fop/fop?xml=htdocs/resources/xml/sp/consolidated.xml&amp;xslt=htdocs/resources/xsl/sp/consolidated.xsl">https://scsanctions.un.org/fop/fop?xml=htdocs/resources/xml/sp/consolidated.xml&amp;xslt=htdocs/resources/xsl/sp/consolidated.xsl</a>  There are no individuals or entities involved in the forestry sector in Uruguay facing UN sanctions.</p>	Country	Low risk
<p><b>US AID:</b> <a href="http://www.usaid.gov">www.usaid.gov</a></p>	<p><a href="http://www.un.org/es/comun/docs/?symbol=S/AC.49/2016/23">http://www.un.org/es/comun/docs/?symbol=S/AC.49/2016/23</a> <a href="http://www.un.org/es/comun/docs/?symbol=S/AC.49/2017/10">http://www.un.org/es/comun/docs/?symbol=S/AC.49/2017/10</a>  Report of Uruguay of 6 June 2016 on the implementation of resolution 2270 and the report of 24 February 2017 on the implementation of resolution 2321. In the search for information in these Uruguayan reports for the United Nations, there is no information regarding bans.</p>	Country	Low risk
<p><b>Global Witness:</b> <a href="http://www.globalwitness.org">www.globalwitness.org</a> Conflicts and corruption related to natural resources.</p>	<p><a href="https://www.globalwitness.org/search/?search_query=uruguay&amp;order=relevance&amp;tab=pages">https://www.globalwitness.org/search/?search_query=uruguay&amp;order=relevance&amp;tab=pages</a></p>	Country	Low risk

	<p><b>Global Witness</b> does not show results related to conflicts and corruption related to natural resources. No results related to conflicts were found for Uruguay.</p> <p>Global Witness does not work in Uruguay.</p>		
<p><b>Guideline</b></p> <ul style="list-style-type: none"> <li>Is the country a source of timber from conflict zones? If so, do they occur at the national level or it is just a problem in specific regions? If so, in which regions?</li> <li>Is the timber from conflict zones related to any particular entity? If yes, which entities or types of entities?</li> </ul>			
<p>Timber from conflict zones is defined by <b>US AID</b> as: conflict financed or sustained through the harvesting and sale of timber (Type 1), conflict emerging as a result of competition over timber or other forest resources (Type 2). Also check the overlap with indicator 2.3</p> <p><a href="http://www.usaid.gov">www.usaid.gov</a></p>	<p><a href="https://www.usaid.gov/gsearch/uruguay%2B?page=1">https://www.usaid.gov/gsearch/uruguay%2B?page=1</a></p> <p>No information was found leading to a specified risk conclusion after searching Uruguay + 'conflicts' 'timber conflicts'</p> <p>The main results related to Uruguay on the <b>US AID</b> page are related to U.S. cooperation to help mitigate flood disasters, partnerships with other countries in the region to promote inclusive economic development, among others.</p>	Country	Low risk
<p><b>Global Witness Forest.</b></p> <p><a href="http://www.globalwitness.org/campaigns/environment/forests">www.globalwitness.org/campaigns/environment/forests</a></p>	<p><a href="https://www.globalwitness.org/en/campaigns/forests/">https://www.globalwitness.org/en/campaigns/forests/</a></p> <p>No results were found for Uruguay. Nor under the search on the website [country] + 'human rights' 'conflicts' 'timber conflict'</p>	Country	Low risk
<p><b>Human Rights Watch:</b> <a href="http://www.hrw.org/">http://www.hrw.org/</a></p>	<p><a href="https://www.hrw.org/">https://www.hrw.org/</a></p> <p>No information was found for Uruguay on issues related to timber from conflict zones or timber conflicts.</p>	Country	Low risk
<p><b>World Resources Institute:</b> Governance of Forests Initiative Indicator Framework (Version 1)</p> <p><a href="http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf">http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf</a></p> <p>Now: PROFOR</p> <p><a href="http://www.profor.info/node/1998">http://www.profor.info/node/1998</a></p>	<p><a href="http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf">http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf</a></p> <p>The Forest Governance Monitoring resulted in a publication called Forest Governance Assessment and Monitoring: A User's Guide to a Diagnostic Tool, published by PROFOR in June 2012.</p> <p><a href="http://www.profor.info/node/1998">http://www.profor.info/node/1998</a></p> <p>In 2009, a World Bank report entitled "Roots for Good Forest Performance" provided the framework for a comprehensive view of forest governance in terms of five building blocks and their main components and subcomponents. The next step</p>	Country	Low risk

	was to develop a simple, actionable governance diagnostic tool to help compare and pinpoint areas in need of reform, at a time when international initiatives such as FLEGT-VPA and REDD+ are putting countries under pressure to improve governance in the forest sector. A good diagnostic tool can establish a baseline for forest governance in specific countries and help identify areas for reform in a non-prescriptive manner, generating consensus among stakeholders.		
Reducing Deforestation and Forest Degradation through Innovative Supply Chain Mechanisms for Products and Government. <a href="http://www.profor.info/knowledge/reducing-deforestation-and-forest-degradation-innovative-commodity-supply-chain-mechanisms">http://www.profor.info/knowledge/reducing-deforestation-and-forest-degradation-innovative-commodity-supply-chain-mechanisms</a>	<a href="http://www.profor.info/knowledge/reducing-deforestation-and-forest-degradation-innovative-commodity-supply-chain-mechanisms">http://www.profor.info/knowledge/reducing-deforestation-and-forest-degradation-innovative-commodity-supply-chain-mechanisms</a> No. information leading to a specified conclusion of risk was found after searching Uruguay + 'conflicts' 'timber conflicts'	Country	Low risk
<b>Amnesty International Annual Report:</b> The state of the world's human rights: information on key human rights issues, including: freedom of expression; international justice; corporate responsibility; death penalty; and reproductive rights. <a href="http://www.amnesty.org">http://www.amnesty.org</a>	<a href="https://www.amnesty.org/es/countries/americas/uruguay/report-uruguay/">https://www.amnesty.org/es/countries/americas/uruguay/report-uruguay/</a>  In the Amnesty International Report for Uruguay 2016/2017, no results were found on armed conflicts in Uruguay.	Country	Low risk
<b>World Bank:</b> Worldwide Governance Indicators - the WGI report presents aggregate and individual governance indicators for 215 countries (most recently 1996-2012), for six governance dimensions: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption. <a href="http://info.worldbank.org/governance/wgi/index.aspx#home">http://info.worldbank.org/governance/wgi/index.aspx#home</a> Indicator used 'Political Stability and Absence of Violence' specific to indicator 2.1	<a href="http://info.worldbank.org/governance/wgi/index.aspx#reports">http://info.worldbank.org/governance/wgi/index.aspx#reports</a>  According to the 2015 Report of World Government Indicators Uruguay obtains a score of 83 for Political Stability and Absence of Violence. Scores range from 0 (lowest range) to 100 (highest range) with higher values corresponding to better results.	Country	Low risk
<b>Greenpeace:</b> <a href="http://www.greenpeace.org">www.greenpeace.org</a> Search for 'timber conflict [Uruguay]'	<a href="http://www.greenpeace.org">www.greenpeace.org</a> No. information leading to a specified conclusion of risk was found after searching Uruguay + 'conflicts' 'timber conflicts'	Country	Low risk
<b>CIFOR:</b> <a href="http://www.cifor.org/">http://www.cifor.org/</a> International Centre for Forestry Research.	<a href="http://www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm">http://www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm</a>  There is no evidence of these kind of conflicts in Uruguay. Forests and conflicts: Illegal forest activities and poor governance in tropical forest regions are two factors that can encourage violent conflict. Widespread violence, in turn, makes forest and conservation	Country	Low risk

	<p>policies in forest areas less effective. Timber revenues have financed violent conflicts in Cambodia, the Democratic Republic of Congo, Indonesia, Liberia, Myanmar, Sierra Leone and other countries. While illicit drugs are widespread in the forested regions of Bolivia, Colombia, Laos, Myanmar and Peru. Violent conflicts currently exist in forest regions of Colombia, Côte d'Ivoire, the Democratic Republic of the Congo, India, Indonesia, Liberia, Mexico, Myanmar, Nepal, the Philippines, Sierra Leone, Solomon Islands, Sudan and Uganda.</p>		
<p>Google the terms "[Uruguay]" and one of the following terms or in combination "conflict wood"</p>	<p>No. information leading to a specified conclusion of risk was found after searching Uruguay + 'conflicts' 'timber conflicts'</p>	Country	Low risk
<p><b>Conclusion on indicator 2.1:</b></p> <p><b>Low risk</b></p> <p>Uruguay is not covered by any UN ban nor does it have United Nations Security Council bans or any other international ban on Uruguayan timber exports. There are no individuals or entities involved in the forestry sector facing UN sanctions. As for the World Governance Indicators, Uruguay scores 83 for Political Stability and Absence of Violence. Scores range from 0 (lowest range) to 100 (highest range) with higher values corresponding to better results.</p> <p>Also, Uruguay is not a source of timber from conflict zones and there are no results on this subject in the pages consulted.</p> <p><b>The following low risk thresholds apply:</b></p> <p>(1) The area under assessment is not a source of timber from conflict zones<sup>4</sup>; AND</p> <p>(2) The country is not covered by a UN ban on the export of timber for security reasons; AND</p> <p>(3) The country is not covered by any other international ban on exporting timber; AND</p> <p>(4) The operators in the area under assessment are not involved in the supply/trade of timber from conflict zones; AND</p> <p>(5) Other evidence available does not challenge the 'low risk' designation.</p>		Country	Low risk

<sup>4</sup> Thus, 'conflict timber' is defined as 'timber that has been traded at some point in the chain of custody by armed groups, be they rebel factions or regular soldiers, or by a civilian administration involved in armed conflict or its representatives, either to perpetuate conflict or take advantage of conflict situations for personal gain. Conflict timber is not necessarily illegal'.



**Indicator 2.2. Labor rights are upheld including rights as specified in ILO Fundamental Principles and Rights at Work.**

**Guideline**

- Are social rights covered by relevant laws and legislation and implemented in the country or area in question? (See Category 1)
- Are rights such as freedom of association and collective bargaining supported?
- Is there evidence of forced and/or compulsory labour?
- Is there evidence of discrimination with respect to employment and/or occupation, and/or gender?
- Is there evidence of child labour?
- Is the country a signatory to the relevant ILO Conventions?
- Is there evidence that any group (including women) feels adequately protected in relation to the above-mentioned rights?
- Are there any labour rights infringements limited to specific sectors?

General information sources: FSC-PRO-60-002a V1-0.	Information found and specific sources	Scale of the risk assessment	Determination of risk
<p><b>Status of ratification of ILO Core Conventions:</b>  <a href="http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO:">http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO:</a>                      Uses: ILO Core Conventions database  <a href="http://www.ilo.org/ilolex/english/docs/declworld.htm">http://www.ilo.org/ilolex/english/docs/declworld.htm</a>                      C-29 Forced Labour Convention, 1930;                      C-87 Freedom of Association and Protection of the Right to Organise Conventions, 1949;                      C-98 Right to Organise and Collective Bargaining Convention, 1949;                      C-100 Equal Remuneration Convention, 1951;                      C-105 Abolition of Forced Labour Convention, 1957;                      C-111 Discrimination (Employment and Occupation) Convention, 1958;                      C-138 Minimum Age Convention, 1973;                      C-182 Worst Forms of Child Labour Convention, 1999.</p> <p>Ratification as such should be checked under Category 1. In Category 2 we take that result into consideration. Refer to it.</p>	<p><a href="http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102876">http://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102876</a>                      Uruguay ratifies 109 ILO conventions and 1 ILO protocol. More specifically, 8 of the 8 Core Conventions, Governance (Priority) Conventions, have been ratified: 4 out of 4, 97 Technical conventions out of 177.</p> <p>Of the 109 Conventions and 1 Protocol ratified by Uruguay, 81 are in force, 27 have been denounced and there have been no updates in the last 12 months.  <a href="http://www.ilo.org/dyn/normlex/es/f?p=1000:11110:0::NO:11110:P11110_COUNTRY_ID,P11110_CONTEXT:102876,SC">http://www.ilo.org/dyn/normlex/es/f?p=1000:11110:0::NO:11110:P11110_COUNTRY_ID,P11110_CONTEXT:102876,SC</a></p> <p>According to the ILO document consulted, in all Conventions there is an article specifying the conditions under which States that have ratified it can denounce it (i.e. terminate its obligations).  <a href="https://www.ilo.org/wcmsp5/groups/public/@ed_norm/@normes/documents/publication/wcms_087793.pdf">https://www.ilo.org/wcmsp5/groups/public/@ed_norm/@normes/documents/publication/wcms_087793.pdf</a>                      The NATLEX database corroborates national labour, social security and human rights legislation for Uruguay. (Also see category 1)</p>	<p>Country</p>	<p>Low risk</p>

	<p><a href="http://www.ilo.org/dyn/natlex/natlex4.countrySubjects?p_lang=en&amp;p_country=URY">http://www.ilo.org/dyn/natlex/natlex4.countrySubjects?p_lang=en&amp;p_country=URY</a></p> <p>The <b>Framework Agreement for the implementation of the Decent Work Agenda in Uruguay</b> 2015-2020 was signed on 16 December 2015 by ILO Director-General Guy Ryder and representatives of the National Chamber of Commerce, the Chamber of Industry of Uruguay, the PIT-CNT, the Ministry of Labour and Social Security and the Vice Presidency of the Republic of Uruguay.</p> <p>Uruguay has ratified ILC No. 29 (International Labour Convention) on Forced Labour and ILC No. 105 (1957) on the Abolition of Forced Labour, but these have not been regulated. Labour law expert Juan Fernando Orticochea was consulted on the regulation.</p>		
<p><b>Association of Labour Inspectors in Uruguay (AITU, Asociación de Inspectores de Trabajo en Uruguay).</b>  <a href="http://www.aitu.com.uy/2009/09/08/articulo-2/">http://www.aitu.com.uy/2009/09/08/articulo-2/</a></p>	<p><a href="http://www.aitu.com.uy/2009/09/08/articulo-2/">http://www.aitu.com.uy/2009/09/08/articulo-2/</a></p> <p>A 2003 report by the <b>Association of Labour Inspectors in Uruguay (AITU)</b> appears from the search 'forced labour' + Uruguay This report adopts the definition from ILC No. 29 (1930), "Forced and compulsory labour means any work or service required of an individual under the threat of any penalty and for which the individual does not volunteer". This report references inadequate working conditions in the forestry sector.</p> <p>It is worth clarifying that this report is from 2003 but it is the last one published by this source. However, in an interview with the authorities of the Ministry of Labour (María Narduchi), it is stated that these conditions have improved substantially over the last 10 years.</p>	Country	Low risk of forced labour.
<p><b>Decree 372/1999</b> Regulation of working conditions in the field of safety, hygiene and occupational health in the forestry sector.  <a href="http://www.impo.com.uy/bases/decretos/372-1999">http://www.impo.com.uy/bases/decretos/372-1999</a></p>	<p><a href="http://www.impo.com.uy/bases/decretos/372-1999">http://www.impo.com.uy/bases/decretos/372-1999</a></p> <p>Since the approval of <b>Decree 372/1999</b> on Regulation on working conditions in the field of occupational safety, hygiene and health in the forestry sector, "The Ministry of Labour and Social Security has implemented solid control campaigns to ensure the implementation of this Decree by forest companies.</p>	Country	Low risk of forced labour.

	<p>The working and camp conditions for forest workers have improved substantially". (Source: interview with Maria Narducci - MTSS).</p> <p>"The MTSS inspections for forced or illegal labour and discrimination account for less than 1% of the total number of inspections for what are considered marginal issues" (Source: interview with Labour Inspector General Gerardo Rey - MTSS).</p>		
<p><b>Ministry of Labour and Social Security.</b> Complaints about the violation of fundamental rights. <a href="https://www.mtss.gub.uy/web/mtss/denuncias-sobre-vulneracion-de-derechos-fundamentales">https://www.mtss.gub.uy/web/mtss/denuncias-sobre-vulneracion-de-derechos-fundamentales</a></p>	<p>Complaints about violations of fundamental rights (harassment at work and sexual harassment, discrimination, mistreatment, etc. in the workplace) are made through the Ministry of Labour and Social Security (MTSS).</p> <p>It is also possible to make complaints through a toll-free line for the whole country <a href="https://www.mtss.gub.uy/web/mtss/donde-denunciar">https://www.mtss.gub.uy/web/mtss/donde-denunciar</a> and instructions on how to proceed. The General Labour and Social Security Inspectorate has a team of inspectors who provide personalized advice on the facts and circumstances that may constitute a case of violation of rights. On the basis of this advice, the complaint can be formalized by submitting a note.</p>	Country	Low risk to fundamental ILO rights.
<p><b>ILO. Declaration of Fundamental Principles and Rights at Work. Country reports.</b> <a href="http://www.ilo.org/declaration/lang--en/index.htm">http://www.ilo.org/declaration/lang--en/index.htm</a> Source of several reports. Search by: 'racial discrimination', 'child labour', 'forced labour', 'gender equality', 'freedom of association'.</p>	<p><a href="http://www.ilo.org/declaration/lang--en/index.htm">http://www.ilo.org/declaration/lang--en/index.htm</a> No results were found for the search Uruguay + 'child labour', 'timber conflicts', 'forced labour', 'gender equality', 'freedom of association'.</p>	Country	Low risk for child labour/forced labour/gender discrimination/freedom of association
<p><b>ILO. Information tables on child labour by country:</b> <a href="http://www.ilo.org/ipec/Regionsandcountries/lang--en/index.htm">http://www.ilo.org/ipec/Regionsandcountries/lang--en/index.htm</a></p>	<p><b>International Labour Organization.</b> It does not show specific information on Uruguay on the subject of child labour. It proposes to rely on two ILO conventions, which Uruguay has ratified and which constitute the framework for national legislation. <a href="#">Minimum Age Convention, 1973 (No. 138)</a> and</p>	Country	Low risk of child labour.

	<a href="#">Worst Forms of Child Labour Convention, 1999 (No. 182)</a> provide the framework for national legislation to define clear limits on what is and is not acceptable, including the minimum age for admission to all types of employment or work. Minimum age shall not be less than the age of completion of compulsory schooling and, in general, shall not be less than 15 years.		
<b>Global March Against Child Labour:</b> <a href="http://www.globalmarch.org/">http://www.globalmarch.org/</a>	<a href="http://www.globalmarch.org/search/node/uruguay">http://www.globalmarch.org/search/node/uruguay</a> No information was found leading to a specified risk conclusion after searching Uruguay + 'child labour'.	Country	Low risk of child labour.
<b>Office of the High Commissioner - United Nations and Human Rights (OHCHR), Committee on the Rights of the Child:</b> <a href="http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx">http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx</a>	<a href="http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx">http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx</a> The Committee on the Rights of the Child is the body of independent experts that monitors the implementation of the Convention on the Rights of the Child by its States parties. There are no results in relation to child labour in forestry for Uruguay.	Country	Low risk of child labour.
<b>Committee on the Elimination of Discrimination against Women (CEDAW)</b> <a href="http://www.ohchr.org/en/hrbodies/cedaw/pages/cedawindex.aspx">http://www.ohchr.org/en/hrbodies/cedaw/pages/cedawindex.aspx</a> x (Use the link to 'Key Documents' on the left side. Go to 'observations' and search the country) (Refer to CW Cat. 1) Or: Top right, select "country", click on CEDAW treaty, click on last reporting period and select concluding observations	<a href="http://tbinternet.ohchr.org/_layouts/treatybodyexternal/TBSearch.aspx?Lang=en&amp;TreatyID=3&amp;DocTypeID=5">http://tbinternet.ohchr.org/_layouts/treatybodyexternal/TBSearch.aspx?Lang=en&amp;TreatyID=3&amp;DocTypeID=5</a>  The search did not deliver any information for Uruguay related to Discrimination against women.	Country	Low risk for gender discrimination
<b>Human Rights Watch:</b> <a href="http://www.hrw.org/">http://www.hrw.org/</a>	<a href="https://www.hrw.org/americas/uruguay">https://www.hrw.org/americas/uruguay</a> In the search made to <b>Human Rights Watch</b> website no results were found for the search Uruguay + 'child labour', 'timber conflicts', 'forced labour', 'gender equality', 'freedom of association'.	Country	Low risk for child labour/forced labour/gender discrimination/freedom of association
<b>Child Labour Index 2014 prepared by Maplecroft.</b>	<a href="https://maplecroft.com/portfolio/new-analysis/search?pattern=uruguay">https://maplecroft.com/portfolio/new-analysis/search?pattern=uruguay</a>	Country	Low risk of child labour.

<a href="http://maplecroft.com/portfolio/new-analysis/2013/10/15/child-labour-risks-increase-china-and-russia-most-progress-shown-south-america-maplecroft-index/">http://maplecroft.com/portfolio/new-analysis/2013/10/15/child-labour-risks-increase-china-and-russia-most-progress-shown-south-america-maplecroft-index/</a>	<p>According to the Atlas of Human Rights Risk elaborated by Maplecroft, in 2015 Uruguay enters the Low Risk category and ranks 155th.</p>		
<p><b>Non-governmental organization Verité</b></p>	<p><a href="https://www.verite.org/wp-content/uploads/2017/04/EO-and-Commodity-Reports-Combined-FINAL-2017.pdf">https://www.verite.org/wp-content/uploads/2017/04/EO-and-Commodity-Reports-Combined-FINAL-2017.pdf</a></p> <p>In the consultation carried out there are no results on Uruguay.</p>	Country	Low risk of forced labour.
<p><b>ITUC Global Rights Index:</b> The survey provides information on violations of the rights to freedom of association, collective bargaining and strike defined by ILO Conventions, in particular ILO Conventions 87 and 98, as well as case law developed by ILO supervisory mechanisms. There are 5 ratings, with 1 being the best rating and 5 being the worst rating a country can get. The higher a country's score, the fewer rights its workers have to express themselves with a collective voice because of the government's inability to guarantee rights.</p> <p><a href="http://www.ituc-csi.org/new-ituc-global-rights-index-the?lang=en">http://www.ituc-csi.org/new-ituc-global-rights-index-the?lang=en</a></p>	<p><b>The ITUC</b> ranks 139 countries on the basis of 97 internationally recognized indicators to assess where workers' rights are best protected in law and practice. The rights to freedom of association, collective bargaining and strike action are guaranteed under Uruguayan law and are largely respected in practice. Unions have not reported regular or recurrent violations of rights, so Uruguay was ranked in Group 1 in 2014.</p>	Country	Low risk for freedom of association and collective bargaining
<p><b>Law 19.940 Freedom of Association and Right to Organise.</b></p> <p><a href="https://www.impocom.uy/bases/leyes/17940-2006">https://www.impocom.uy/bases/leyes/17940-2006</a></p>	<p><b>Law 19.940</b> on Freedom of Association and Right to Organize, supports rights such as freedom of association and collective bargaining. Articles 1, 4 and 5 declare that any discrimination aimed at impairing workers' freedom of association in relation to employment or access to employment is absolutely null and void.</p>	Country	Low risk for freedom of association
<p><b>Sindicato de Obreros de la Industria Maderera y Afines (Union of Workers in the Timber and Related Industries).</b></p> <p><a href="http://www.pitcnt.uy/el-pit-cnt/acerca-de/mesa-representativa/item/37-soima-sindicato-de-obreros-de-la-industria-maderera-y-afines">http://www.pitcnt.uy/el-pit-cnt/acerca-de/mesa-representativa/item/37-soima-sindicato-de-obreros-de-la-industria-maderera-y-afines</a></p>	<p>The Union of Workers in the Timber and Related Industries (SOIMA) operates since 1907. The Union defends the interests and rights of members, provides advisory services and information, generating solutions for the various problems of the sector. Also, it takes part in the Representative Board of the PIT - CNT. (Intersyndical Workers' Plenary - National Workers' Convention). SOIMA is a single union with approximately 1300 members out of a total of 7000 workers in the forestry sector. According to indicator 1.12 (see report "Contribution of the Forestry Chain to the Uruguayan Economy", CPA Ferrere, 2017, chap. 3.1 Forest chain), by 2016 a total of approximately 25,000 jobs generated throughout the forest chain. As per jobs specific to the forest management sector (nurseries, forestry and harvesting) a total of 7028 in that year.</p>	Country	Low risk for freedom of association and collective bargaining

	<p>In reference to forced labour, discrimination and freedom of association, there are marginal complaints in Uruguay, with a magnitude of 1 complaint per year.</p> <p>According to a source interviewed by the MTSS (Labour Inspector General, Gerardo Rey), of the total of 3500 annual complaints (general data for the whole country and all labour categories), some 60-80 are for sexual harassment. Of equal magnitude (60 - 80 for the whole country and all work items) are those related to union repression, ranging from dismissals for being part of the union, not allowing the use of the union billboard, discounting the presence of the whole month for having participated in a union assembly, and so on. The rest of the 3500 complaints (the whole country and all work sectors) are due to differences with employers, unpaid wages, working conditions, etc. The MTSS (specifically DINATRA - the National Direction of Labour) is consulted as a mediator in labour disputes and exercises its capacity as labour controller (including the rights of freedom of association and collective bargaining).</p> <p>The high degree of agreement in the Salary Councils (annual with half-yearly adjustments, as required by the parties) that regulate labour relations for the country's "Group 24" (forestry sector), even without the need for MTSS intervention, and the low degree of forest labour conflict. On the other hand, more than 80% of the country's productive forestry sector is certified under FSC or PEFC schemes (70% being FSC-certified), subject to annual compliance audits also in terms of labour relations. There have been no major non-conformities in relation to freedom of association or collective bargaining in certified forest enterprises in recent years.</p>		
<p>Institute of Labour Relations/Catholic University of Uruguay.  <a href="https://ucu.edu.uy/es/conflictividad_laboral#anio2018">https://ucu.edu.uy/es/conflictividad_laboral#anio2018</a></p>	<p>The latest annual reports reflect the absence of serious circumstances in labour relations in the forestry sector.</p>	<p>Country</p>	<p>Low risk for collective bargaining</p>
<p><b>Global Gender Wage Gap Index</b> (in OECD countries)  <a href="https://data.oecd.org/earnwage/gender-wage-gap.htm">https://data.oecd.org/earnwage/gender-wage-gap.htm</a></p>	<p>Organization for Economic Cooperation and Development. Compensation of employees by activity (indicator). OECD, 2017.</p>	<p>Country</p>	<p>Low risk for gender wage gap</p>

	<a href="https://data.oecd.org/earnwage/employee-compensation-by-activity.htm">https://data.oecd.org/earnwage/employee-compensation-by-activity.htm</a>		
	No information is available for Uruguay.		
<b>Law 18.104 of 2007, Declaration of general interest. Equal rights between men and women. Oriental Republic of Uruguay</b>	On the promotion of equal rights and opportunities for men and women in the Oriental Republic of Uruguay. It declares of general interest the activities oriented to the equality of rights and opportunities between men and women in the country. It entrusts the National Women's Institute with the design of the National Plan for Equal Opportunities and Rights that fulfills the country's commitments under instruments ratified or signed at the international level. This Plan should, among other things, guarantee respect for and monitoring of women's human rights, promote full citizenship, guarantee the equal exercise of rights and promote cultural changes that allow for the equal sharing of productive work and family relations and ensure equal access for men and women to innovation, science and technology processes in development plans.	Country	Low risk for gender discrimination
<b>World Economic Forum: Global Gender Gap Index 2017</b>  Search of country classifications for the adjusted and unadjusted salary gap	<a href="http://www3.weforum.org/docs/WEF_GGGR_2017.pdf">http://www3.weforum.org/docs/WEF_GGGR_2017.pdf</a>  The Global Gender Gap Index records the gap between men and women in health, education, economics and politics in 144 different countries. According to this ranking (Global Gender Gap Index 2017), Uruguay ranks 56th with a score of 0.710, with the highest possible score of 1 (equality) and the lowest possible score of 0 (inequality).  If we compare the 2017 data with the 2014 data (GGGI ranked 82 and score of 0.6871) we can see that there is a positive evolution in the Global Gender Gap index for Uruguay. The report highlights that Uruguay has made progress, especially in political empowerment, with notable advances in gender parity in political and parliamentary positions.  Although the reports and statistics consulted show that there are cases of gender wage gaps, gender as a thematic area is one of the three cross-cutting axes addressed in the process of drafting the National Development Strategy, Uruguay 2050.	Country	Specified risk for gender gap

<p><b>Article in El País Newspaper: "Brecha de género crece en el mundo, pero baja en Uruguay"</b> published in 2017. <a href="https://negocios.elpais.com.uy/brecha-genero-crece-mundo-baja-uruguay.html">https://negocios.elpais.com.uy/brecha-genero-crece-mundo-baja-uruguay.html</a></p>	<p>Uruguay ranks 56th in the Global Gender Gap Index. Index scores can be interpreted as the percentage of the gap that has been closed between women and men and allow countries to compare their current performance with their past performance. Based on this source, the gender gap grows in the world, but drops in Uruguay. Significant progress has been made, closing the 3% of the gap with respect to 2016.</p>	Country	Low risk for gender gap
<p><b>Gender Development Index (GDI)</b> published by UNDP in 2018 (<a href="http://www.uy.undp.org/content/uruguay/es/home/library/human_development/IDH-e-indicators-2018.html">http://www.uy.undp.org/content/uruguay/es/home/library/human_development/IDH-e-indicators-2018.html</a>)</p>	<p>In an Information Note for Uruguay, it establishes the following indicators (women = M and men = H):</p> <ul style="list-style-type: none"> <li>- Life expectancy/years (M = 81 / H = 74)</li> <li>- Average education/years (M = 16.9 / H = 15)</li> <li>- Gross National Income (M = 15.2 / H = 24.9)</li> <li>- HDI / Human Development Index (M = 0.8 / H = 0.79)</li> </ul> <p>The same report refers to the Gender Inequality Index (GII) for Uruguay (year 2018):</p> <ul style="list-style-type: none"> <li>- Women legislators (Parliament): 22.3 %</li> <li>- Population with secondary education (M = 55.8 / H = 52.1)</li> <li>- Labour participation index (M = 56.1 / H = 74.4)</li> </ul> <p>While there are no data on gender discrimination, the above demonstrates gender parity at the HDI level, as well as in education, with 56.1% of all women of working age participating in the labour market, versus 74.4% of all men.</p>	Country	Specified risk for labour and wage participation, and low risk for other gender development indicators.
<p>Use, if applicable: <a href="http://www.ilo.org/global/publications/books/WCMS_324678/lang-en/index.htm">http://www.ilo.org/global/publications/books/WCMS_324678/lang-en/index.htm</a> <i>Global Wage Report 2014/15</i> "The Global Wage Report analyses the evolution of real wages in the world and provides a unique picture of wage trends and relative purchasing power in the world and by region".</p>	<p><a href="http://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_324678.pdf">http://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_324678.pdf</a></p> <p>Estimates suggest that inequality was reduced in several countries including Uruguay. In Uruguay, most of the wage gap is attributable to the observable characteristics of the workers' labour market.</p>	Country	Low risk for gender wage gap
<p>The terms "[Uruguay]" and one of the following terms "violation of labour rights", "child labour", "forced labour", "slave labour", "discrimination" Trade union rights "violation of freedom of association and collective bargaining"</p>	<p>No information was found leading to a specified risk conclusion after searching for Uruguay + "violation of labour rights", "child labour", "forced labour", "slave labour", "discrimination", "trade union rights", "violation of freedom of association and collective bargaining".</p>	Country	Low risk of violation of labour rights, child labour, forced labour, slave



Additional General Sources	Additional Specific Sources	Scale of the risk assessment	Determination of risk
<p><b>Interview with Labour Inspector General Gerardo Rey.</b> Ministry of Labour and Social Security (MTSS):</p>	<p>Although there is evidence of forced labour in Uruguay, the violation of these rights occurs in isolation. According to the interview with the General Labour Inspector - MTSS "MTSS inspections for forced or illegal labour and discrimination account for less than 1% of the total number of inspections (in the whole country and in all areas of work), not being related to the forestry sector, so it is considered low risk". It was also stated that no cases of child labour have been detected in the forestry sector.</p> <p>The MTSS, MIDES, MSP (Ministry of Public Health) and MEC (Ministry of Education and Culture) have all the powers of inspection, control and sanction in case of deviations from the established legal labor framework.</p>	Country	labour, discrimination, trade union rights, violation of freedom of association and collective bargaining  Low risk for forced labour, discrimination and child labour.
<p><b>Interview with María Narducci, Division of Environmental Working Conditions, Ministry of Labour and Social Security.</b></p>	<p>It is reported that the Division of Environmental Working Conditions carries out strong campaigns to control the application of Decree 372/1999 "Regulation of working conditions in the field of safety, hygiene and occupational health in the forestry sector". Inspections of companies and their workforce on forest plantations show a good level of compliance with regulations.</p>	Country	Low risk to fundamental ILO rights.
<p><b>Expert in labor law Juan Fernando Orticochea.</b></p>	<p>It was reaffirmed that there are no plans to regulate Conventions No. 29 and 105 for the time being, noting that in Uruguay the 8-hour work law is 100 years old, these rights</p>	Country	Low risk to fundament

	being considered long acquired and for this reason it was not considered to regulate such conventions.		al ILO rights.
<b>Interview with Mariela Coiro, Director of the Secretariat for Gender, Generations and Human Rights, Departmental Government of Paysandú.</b>	The Secretariat accompanies the National Gender Plans that are renewed every 5 years. She is also a member of the Gender Commission of the Congress of Governors. The office is enabled to receive gender-related complaints, but so far, they have not received any within the forestry sector. In her position as director of the Secretariat, she states that more problems of labour insertion are detected among rural women. She understands that there is not so much a wage gap between men and women in qualified jobs, but there is discrimination against women when it comes to gaining access to a job.	Country	Specified risk for gender gap and discrimination
<b>Interview with Psychologist Cristina Pedronso, Office of Gender, Equity and Sexual Diversity, Departmental Government of Tacuarembó.</b>	The Gender Office accompanies the Departmental Government plans and programmes. She states that working conditions on plantations are not adequate for women (both for welfare and for time away from home) and that there is discrimination against women when selecting a job.	Country	Specified risk for gender discrimination
<b>Interview with Ana María Barbosa, Plenario Intersindical de Trabajadores - Convención Nacional de Trabajadores (PIT CNT, Intersyndical Workers' Plenary - National Workers' Convention), Tacuarembó</b>	As a representative of the Bankers' Union (AEBU) she declares that there is a gender wage gap as women receive lower wages when they are paid for productivity. In addition, they endure persecution at work. There are union organizations in the departments of Rivera and Tacuarembó. These unions have made complaints of non-compliance by contractors with labor regulations (e.g., failure to comply with arbitral awards, failure to comply with PPE delivery). In the forest, small sawmills and nurseries, workers' union rights are not respected. Contractors give them the condition of not being unionized in order to hire them. In the case of the pruning workers in Tranqueras, there are cases of lack of PPE and precarious and very heavy ladders.	Country	Specified risk to freedom of association, collective bargaining and gender wage gap.
<b>Interview with Agr. Eng. Atilio Ligrone, Manager of the Society of Forest Producers/Uruguay</b>	In Uruguay, unionization is free and highly developed in every industry. In the specific forestry sector there is a higher level of unionization in those activities that permanently concentrate a higher number of workers such as nurseries or processing industries. On the other hand, forestry or harvesting workforce is rural in nature, more geographically dispersed, more itinerant and substantially fewer in number (between 5 and 20	Country	Low risk for freedom of association and collective bargaining

	<p>people), which probably leads to a lower degree of unionization.</p> <p>Without prejudice to this, in the country there are Salary Councils by sector of activity that regulate labor relations at the national level, being applicable to all companies and workers whether or not they are unionized or being part of both employers' and workers' guilds. Since the implementation of these bipartite bargaining bodies (workers and employers), Group 24, which covers companies and workers in the agricultural area of forestry (nurseries, plantations, management and harvesting), has always reached agreements signed by the workers' union representation and by the representation of the employer sector, which regulate, in addition to the remuneration to be paid for all concepts, working conditions, categorizations, training and conflict prevention measures.</p> <p>This reflects, beyond the defense of the interests of each party, the absence of serious circumstances in labour relations that could have hindered negotiations. So far, the intervention of the Ministry of Labour has not been necessary and the conflict is minimal.</p> <p>The forestry sector develops in a highly professional manner and is concerned with occupational health and safety to the extent that it has specific regulations for the sector, which differentiates it from other areas of national agriculture.</p> <p>This reality is reflected among other things in the very high number of companies with FSC or PEFC forest management certificates, covering 80% of the productive forestry sector in Uruguay.</p>		
<p><b>Interview with Laura Viñas, NGO Cardijn, Tacuarembó</b></p>	<p>Programa Cardijn is a Uruguayan Non-Governmental Organization, founded at the end of 1982. Its main objectives are to contribute to the search for solutions to the problems of unemployment, underemployment and the social consequences that these cause. The aim is to improve the quality of life of impoverished families and those at social risk,</p>	<p>Country</p>	<p>Low risk for gender discrimination</p>

	<p>at urban and rural levels, in the areas of education, health, work, recreation, housing and the environment. The NGO provides training courses related to the forestry sector. In 2017, 60 people were trained in 2 chainsaw courses and 1 mechanized harvesting operator course. The percentage of women is approximately 24%. Although the insertion data are not yet available since the courses are underway, Cardijn aspires to insert 30% of the people trained.</p> <p>Programa Cardijn <a href="http://programacardijn.com/">http://programacardijn.com/</a></p>		
<p><b>Interview with Daniel Radiccioni, Head of the Department of Rurality and Gender of the National Women's Institute (INMUJERES) of the Ministry of Social Development.</b></p>	<p>In terms of public policies, the country is working on gender issues from different angles. There is a National Women's Institute under the Ministry of Social Development (MIDES), which is currently mainstreaming gender issues in various areas.</p> <p>Furthermore, Uruguay ratified the Convention CEDAW - Committee for the Elimination of Violence against Women - by Law No. 15.164</p> <p>According to Uruguay's CEDAW performance report, the progress made with regard to the situation of rural women, in particular the development of comprehensive policies and programmes aimed at the economic empowerment of rural women, is positively assessed. However, it is recognized that there are difficulties and it has not been possible to specify and harmonize a public policy on rurality, which allows greater precision and focus on the specific population.</p> <p>A work space has been defined that includes INMUJERES, INJU, DINESIL and the DGT (agencies of the MIDES), for the construction of a methodology that allows to unify criteria in the definition of rurality for the development of policies focused on gender issues. In addition, there is a consultancy on gender and rurality, within the framework of an agreement between the Faculty of Social Sciences (Udelar) and FAO. Likewise, the National Colonization Institute (INC) implemented joint ownership (co-ownership) in 2015 for new leases in the case of spouses and/or cohabitants.</p>	<p>Country</p>	<p>Specified risk for gender gap and discrimination</p>

	<p>The DGDR (MGAP) is helping to diagnose gender gaps in access to rural development policies, the production of future information and the opening by gender of rural development policies by the Monitoring and Evaluation Division. Alliances were created between INMUJERES and the DIEA Agricultural Statistics Directorate (MGAP) with the objective of including the gender perspective in agricultural statistics surveys and to have information disaggregated by sex in MGAP.</p> <p>In the context of the 2014-2015 awareness-raising strategy, measures have been taken such as gender awareness-raising workshops in rural areas for rural women, technical experts and managers of rural organizations; the design and implementation of a workshop under the MGAP-INMUJERES agreement aimed at officials of agricultural institutions and for the development of communication campaigns to identify rural women as family producers and contributors to the agricultural economy.</p> <p>Concerning employment, overall information available to the Committee on the Elimination of Violence against Women showed that women's employment rates had remained 20 per cent below those of men and that unemployment rates for women were much higher. Although the principle of equal pay for work of equal value is reportedly respected in the public sector, compensation for transfers, night shifts and overtime generate income differences between men and women. However, wage gap between men and women persists in the private sector. The highest wage gap, which amounts to 26.5%, is found in the highest levels of education (postgraduate level).</p> <p>The following objectives were defined within the framework of the National Gender Council for the period 2015-2020:</p> <ul style="list-style-type: none"> <li>-Improve the working conditions of working women, from an intersectoral approach: increase the participation of women in the Salary Councils as negotiators from the State, Business Chambers and PIT-CNT and incorporate gender clauses on co-responsibility in collective bargaining;</li> </ul>		
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	<ul style="list-style-type: none"> <li>-Reduce the wage gaps between men and women in those sectors that present greater inequalities: through the generation of tools and the promotion of training for employment free of gender stereotypes;</li> <li>-Include a generic clause in collective bargaining on equal remuneration between men and women that includes per diems, special compensations, training, schedules;</li> <li>-Analyze the situation of wage gaps by sector of activity;</li> <li>-Incorporate material on wage gaps and women's disadvantages into the awareness-raising campaign on "Equal at work, equal in life". Define a minimum percentage of women in labour insertion programmes that are not typically female. Incorporate the gender perspective from an intersectional approach in all INEFOP trainings.</li> </ul>		
<b>Ministry of Livestock, Agriculture and Fisheries. Agricultural labour market: situation and prospects for Uruguay Agointelligent 2030 (year 2017).</b> <a href="http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politica-agropecuaria/estadisticas-y-documentos/13-0">http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politica-agropecuaria/estadisticas-y-documentos/13-0</a>	<p>It systematizes the characteristics and main challenges presented by the labor market linked to the agricultural sector, as well as some expected technological trajectories and their potential impact on the demand for employment and new skills.</p> <p>This study identifies that 4% of the personnel employed in the forestry sector have a tertiary or higher level of education. Considering that the forest management phase (nurseries, forestry and harvesting) employs a total of 7028 people in 2016 (CPA Ferrere, chapter 4.3/ENR indicator 1.12 Legal employment), this 4% represents a total of 281 people who are in the tertiary or higher educational stratum, with the highest wage gap by gender, according to the source cited above (Responsible for the Department of Rurality and Gender of INMUJERES of the Ministry of Social Development, Daniel Radiccioni).</p>	Country	Low risk for gender wage gap
<b>National Child Labour Survey 2011.</b> <a href="http://www.ine.gub.uy/c/document_library/get_file?uuid=53b8afd3-0185-4f1a-95c5-25bbb7e1e3ba&amp;groupId=10181">http://www.ine.gub.uy/c/document_library/get_file?uuid=53b8afd3-0185-4f1a-95c5-25bbb7e1e3ba&amp;groupId=10181</a>	<b>National Child Labour Survey 2011.</b> The Oriental Republic of Uruguay, with technical and financial assistance from the International Labour Organization (ILO), through IPEC's Statistical Information and Monitoring Programme on Child Labour (SIMPOC), conducted between 2009 and 2010 the first specialized national survey on child labour carried out by the National Statistics Institute (INE). Its main objectives were to	Country	Low risk of child labour.

	<p>analyze the educational characteristics of children and adolescents, as well as economic and non-economic activities.</p> <p>Even though in Uruguay it is possible to work from the age of 15, the reference framework for measuring child labour includes children up to 14 years' old and adolescents from 15 to 17 years' old who work in hazardous industries and occupations, with more than 37 weekly hours, in other hazardous working conditions and unpaid hazardous domestic services. Within this framework, the 2011 National Child Labor Survey indicates that Child Labor amounts to 9.9% (91,800 children) of children and adolescents between 5 and 17 years of age, and throughout the country. Regarding occupations at the national level, the one that registers greater frequency is that of construction pawn or manufacturing industry pawn with a percentage participation of 27.3%, including occupations such as building construction pawns, loading and unloading pawns, and lawn mowers, among others. There is no evidence of children working in the forestry sector.</p> <p>Along with other rural or agricultural activities such as the application of agrochemicals, the use of cutting tools, heavy machinery, etc., forestation (except the handling of seedlings) is identified in the list of hazardous work, drawn up in compliance with Article 4 of International Labour Convention No. 182 (Law 17.298) with the main objective of determining the types of work which, by their nature or conditions, may harm the health, safety or morals of adolescents.</p> <p>INE Report on Child Labour Survey, June 2011.</p> <p>Uruguay has a Childhood and Adolescence Code.</p>		
<p><b>Childhood and Adolescence Code No. 17823</b>  <a href="https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164">https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164</a>,</p>	<p>Uruguay has a <b>Childhood and Adolescence Code No. 17.823</b> -(Approved by Law No. 17.823)  <a href="https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164">https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164</a>including a chapter on Work (Chapter 12). Article 164 lists work tasks and harmful working conditions. The worst forms of child labour are listed in the</p>	Country	Low risk of child labour.

	<p>downloadable PDF available at:  <a href="http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente">http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente</a></p> <p>As mentioned above, in 2016, the Ministry of Labour and Social Security found peat bogs for which due process measures were taken.</p>		
<p><b>Department of National Inspection of Child and Adolescent Labour.</b>  <a href="http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente">http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente</a></p>	<p>In Uruguay there is a Department of National Inspection of Child and Adolescent Labour, which reports to the General Directorate. It is made up of 7 inspectors, who carry out tasks throughout the national territory. The Labour Inspector of the Childhood and Adolescence Institute of Uruguay (INAU, Instituto del Niño y Adolescente del Uruguay) is the means through which the agency delegates and regulates its institutional policy on child and adolescent labour. The function of the inspector in matters of integral protection is to control and supervise compliance with norms through a pedagogical methodology in labor matters, incorporating investigation and advice, with a priority focus on corrective and preventive rather than repressive and punitive.</p> <p>People over 15 and under 18 can only work if they have a Work Card. It specifies the working conditions. These include: A) They will be able to work 6 hours a day, B) They will have to do it in running schedule, C) They will have to enjoy an intermediate rest of 30 minutes remunerated between the third and fourth hour of work. D) The employer must provide a description of the tasks to be performed by the youth. Requirements to apply for a work permit - Childhood and Adolescence Institute of Uruguay, Department of Labour Inspection Downloadable available in:  <a href="http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente">http://www.inau.gub.uy/index.php/inspeccion-laboral-del-trabajo-infantil-y-adolescente</a></p>	Country	Low risk of child labour.
<p><b>Status of the lists of hazardous child labour in Latin America.</b>  <a href="http://www.iniciativa2025alc.org/sites/default/files/LISTADOS-DE-TIP.pdf">http://www.iniciativa2025alc.org/sites/default/files/LISTADOS-DE-TIP.pdf</a></p>	<p>Status of the lists of hazardous child labour in Latin America. This website lists the countries of Latin America, and their respective instruments of approval (laws/decrees or regulations) with respect to child labour. For Uruguay, mention</p>	Country	Low risk of child labour.



	<p>is made of the Regulations of the Childhood and Adolescence Institute of Uruguay (INAU), 2006.</p> <p>Also, there is a Committee for the Eradication of Child Labour whose main task is to advise on and propose policies and programmes for the elimination of child labour.  <a href="https://www.vozyvos.org.uy/comite-nacional-para-la-erradicacion-del-trabajo-infantil-ceti/">https://www.vozyvos.org.uy/comite-nacional-para-la-erradicacion-del-trabajo-infantil-ceti/</a></p>		
<p><b>Article “En Uruguay está prohibido el trabajo infantil, y entre los 15 y 18 años la habilitación depende del INAU”. Government of the Republic, 12/06/2018.</b>  <a href="https://www.presidencia.gub.uy/comunicacion/comunicacion-noticias/trabajo-infantil-concientizacion-sobre-trabajo-peligroso">https://www.presidencia.gub.uy/comunicacion/comunicacion-noticias/trabajo-infantil-concientizacion-sobre-trabajo-peligroso</a></p>	<p>In the framework of the World Day against Child Labour, the general sub-inspector of Labour and Social Security, Cristina Demarco, explained that in Uruguay adolescents between 15 and 18 years of age can only be hired for certain activities, such as commerce and gastronomy, and as long as they have an INAU work permit. She added that hazardous work is prohibited.</p> <p>Uruguay is very well positioned in Latin America and the rest of the world in terms of the eradication of child labour. Regarding the inspections carried out by the General Inspectorate of Labour and Social Security, Demarco pointed out that there are currently 120 officials throughout Uruguay who work in coordination with their peers at the INAU, which is the body that authorizes the permit.</p>	Country	Low risk of child labour.
<p><b>Law No. 10.783 on Women's Civil Rights (1946).</b>  <a href="https://www.impo.com.uy/bases/leyes/10783-1946">https://www.impo.com.uy/bases/leyes/10783-1946</a></p>	<p>This 1946 law enshrines equal rights and civil capacity between women and men.</p>	Country	Low risk of discrimination by gender
<p><b>Observations on gender-sensitive forestry in the communities of: Grecco, Paso de la Cruz, Bellaco, Paso de los Mellizos, Guichón, Quebracho, Araujo and Palmitas. Cannella, L. and Techera, A. Revista Trama No. 5 - 2014.</b>  <a href="https://tramarevista.files.wordpress.com/2011/08/trama_5_completa.pdf">https://tramarevista.files.wordpress.com/2011/08/trama_5_completa.pdf</a></p>	<p><b>The article, which is part of further research</b>, focuses on gender-sensitive forestry employment. Based on interviews with rural women, it studies the cases from a qualitative point of view. The research was conducted in a region of the country strongly representative of forestry development.</p> <p>It is stated that in the areas studied there has been a break in the traditional female model and that it relates to the opportunity for women to obtain formal work in forestry crews at the same time as men. There is an incorporation of rural women to forestry crews and this is seen as opportunities to</p>	Departments of Río Negro, Paysandú and Soriano	Low risk of discrimination by gender

	reaffirm their work capacity in field tasks traditionally assigned to men, and therefore, to redefine the feminine gender as opposed to the masculine, but in a context of equality.		
<b>Natalia Marius, Manager Uruguay and Argentina, SGS Uruguay</b>	As a representative of the certification body, it is stated that on certain occasions they have received comments from trade union organizations on gender discrimination mainly associated with contractors. Furthermore, it is confirmed that in recent years they have not detected any evidence of forced or compulsory labour in the forestry sector.	Country	Specified risk for gender discrimination and low risk for forced or compulsory labour.
<b>Article "Fuerza femenina" (01/12/2016) Revista Forestal - Society of Forest Producers of Uruguay. <a href="http://www.revistaforestal.uy/en-contexto/fuerza-femenina.html">http://www.revistaforestal.uy/en-contexto/fuerza-femenina.html</a></b>	In the opinion of forest workers interviewed for a magazine published by the Society of Forest Producers, the reality of the sector is that forestry crews often spend long periods of time away from home, which makes it difficult for women to join these crews. On the positive side, women's participation has increased despite the characteristics of forest activity.  This source also presents data on women's participation in the forestry sector: in April 2016, the Social Welfare Bank (BPS) registered a total of 8435 workers in forestry and wood extraction, of whom 1482 are women.	Country	Low risk of discrimination by gender
<b>FSC Facts and Figures (2018). <a href="https://ic.fsc.org/en/facts-and-figures">https://ic.fsc.org/en/facts-and-figures</a></b>	The source shows data on forest area certified under the FSC National Forest Stewardship Standard for Uruguay reaching 956,533 ha (out of a total of 1,119,000 ha forested in the country according to DIEA, 2017), which meet criterion 2.2 of equal promotion of gender in employment practices, training opportunities, hiring and management activities.	Country	Low risk of discrimination by gender
<b>UNIT 1152:2014 Sustainable Forest Management. Criteria and indicators (PEFC). <a href="http://www.pefc.com.uy/empresas-certificadas">http://www.pefc.com.uy/empresas-certificadas</a></b>	PEFC certification includes Criterion 7 Legal, institutional and economic framework for the conservation and sustainable management of forests (indicator 7.1 Status of compliance with the current legal framework for forest management).  A total of 119,440 ha is certified only under the PEFC standard, complying with the current legal framework (including the ILO Core Conventions).	Country	Low risk to ILO Core Conventions.

<p><b>DIEA 2018 Agricultural Statistical Yearbook.</b>  <a href="http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politica-agropecuaria/estadisticas-y-documentos/29-08">http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politica-agropecuaria/estadisticas-y-documentos/29-08</a></p>	<p>The total area affected by commercial forest plantations in Uruguay is 1,119,000 ha. According to FSC and UNIT (PEFC) sources cited above, this means that 95% of all forest plantations in the country are certified under either FSC or PEFC forest management schemes, demonstrating compliance with Uruguay's legal framework.</p> <p>Moreover, in the case of forest management units certified under FSC (85.6% of the total Uruguayan forest), they meet criterion 2.2 of equal promotion of gender in employment practices, training opportunities, hiring and management activities.</p>	<p>Country</p>	<p>Low risk to fundamental ILO rights and gender-based discrimination.</p>
<p><b>Salary Council Minutes, Group 24 Forestación, published 7/06/2016.</b>  <a href="https://www.mtss.gub.uy/c/document_library/get_file?uuid=d5eb9bd0-9bf9-4dc7-b981-ad3c6e66438f&amp;groupId=11515">https://www.mtss.gub.uy/c/document_library/get_file?uuid=d5eb9bd0-9bf9-4dc7-b981-ad3c6e66438f&amp;groupId=11515</a></p>	<p>The forest sector salary council is composed of 3 parts: representation of the Executive Branch, forest workers represented by SOIMA and forest employers represented by the Society of Forest Producers (SPF). In the current agreement in force, Clause 23, gender equality is expressly established with the parties committing themselves to respect the regulations on non-discrimination in force.</p> <p>Salary adjustments are made periodically, regulating indistinctly for women and men from lower positions to supervisors. Daily wages and minimum monthly wages are established by category, plus compensation for housing, among others. This law establishes minimum wages as of 1 January 2016, which may be made up of fixed and/or variable items (productivity or performance incentives, commissions, piecework, etc.). The minimum wages established in this agreement apply to workers paid by the month, by the day or by the hour. It also establishes that workers may receive piece-rate remuneration that may never be less than the equivalent of the minimum wages established. Minimum wage increases are also established and are carried out semi-annually.</p> <p>On the basis of the information provided by the representative of SOIMA trade union and member of the WG, it is stated that in the forestry sector the wage agreements are complied with.</p>	<p>Country</p>	<p>Low risk of discrimination by gender and gender wage gap</p>

<p><b>“OIT: Uruguay es un referente para toda la región con el tripartismo”</b>Published on 3 May 2017 by <b>Instituto Cuesta Duarte, PIT CNT.</b>  <a href="http://www.cuestaduarte.org.uy/noticias/item/623-oit-%E2%80%9Curuguay-es-un-referente-para-toda-la-regi%C3%B3n-con-el-tripartismo%E2%80%9D">http://www.cuestaduarte.org.uy/noticias/item/623-oit-%E2%80%9Curuguay-es-un-referente-para-toda-la-regi%C3%B3n-con-el-tripartismo%E2%80%9D</a></p>	<p>According to the ILO, Uruguay is a referent for the whole region with tripartism and has strong instances of social dialogue.</p>	<p>Country</p>	<p>Low risk for freedom of association and collective bargaining</p>
<p><b>“Se buscará llegar al 100% de cláusulas de género en convenios salariales”.</b> News item published on 07/03/2018 on the website of the Ministry of Labour and Social Security (MTSS).  <a href="https://www.mtss.gub.uy/web/mtss/noticia-ampliada/-/asset_publisher/hK9T/content/se-buscara-largar-al-100-de-clausulas-de-genero-en-convenios-salariales">https://www.mtss.gub.uy/web/mtss/noticia-ampliada/-/asset_publisher/hK9T/content/se-buscara-largar-al-100-de-clausulas-de-genero-en-convenios-salariales</a></p>	<p>The Minister of Labour and Social Security, Ernesto Murro, highlighted in an official ceremony on the occasion of the commemoration of International Women's Day (08/03/2018) that the wage gap has decreased and social security indicators for women in Uruguay have improved. He recalled that in 2005 there were 15% gender clauses in wage councils, and currently there are 75%. Thereon, he raised the will to take it to 100% by 2018.</p>	<p>Country</p>	<p>Low risk for gender wage gap and gender-based discrimination</p>
<p><b>Report “Situación de las mujeres en el mercado de trabajo de Uruguay: Evaluación y Monitoreo de las RRLL y Empleo”.</b> Labour Market Observatory (OMT) - Published in March 2013, by MTSS.  <a href="https://www.mtss.gub.uy/documents/11515/8b4153a2-5ff5-4b77-accd-e34eb70b090e">https://www.mtss.gub.uy/documents/11515/8b4153a2-5ff5-4b77-accd-e34eb70b090e</a></p>	<p>This source shows the participation of women in the "agricultural-forest-fishing" sectors where of every 100 jobs, 78 are held by men and 22 by women, data for 2011. Moreover, an analysis is made of the temporal evolution of the employment gap between genders (employment rate for women/employment rate for men) showing that this has decreased sharply from 0.479 in 1986 to 0.269 in 2012. This marks a strong trend at the country level towards a narrowing of the differences in labour participation between men and women.</p> <p>This source indicates the characteristics of rural employment in Uruguay, highlighting that:</p> <ul style="list-style-type: none"> <li>• It is a strongly masculinized activity (almost 80%).</li> <li>• In 2011, the fall in male employment is 8000 jobs, while the participation of women increases (more than 2000 jobs).</li> <li>• The most relevant category of female occupation is: private employed and self-employed with premises; which are the most important categories for men.</li> <li>• The educational level attained by women is better than that of men.</li> <li>• The departments with more female occupation are Canelones, Montevideo, Salto and San José, but only surpass ¼ in percentage of the total.</li> </ul>	<p>Country</p>	<p>Low risk for gender gap in employment</p>

<p><b>Abstract: “Brecha Salarial de género: análisis de componentes del ingreso salarial. Análisis con foco en Construcción, Comercio y Enseñanza” published by MTSS - <a href="https://www.mtss.gub.uy/c/document_library/get_file?uuid=660495fd-adaa-478a-a75e-7f0a66fa832e&amp;groupId=11515">https://www.mtss.gub.uy/c/document_library/get_file?uuid=660495fd-adaa-478a-a75e-7f0a66fa832e&amp;groupId=11515</a></b></p>	<p>According to this source, the employed by branch of activity by sex (data from 2016), in the branch "Agricultural production, forestry and fishing", the number of male employees is 106,396 and the number of female employees is 29,068. It should be noted here that the weight of the branch in relation to all classified branches is 8.2%.</p> <p>The average monthly income in this branch (2016) is \$U17,716 for men and \$U13,899 for women. This is the income of workers in the main occupation, (liquid salary or wages), without taking into account other types of compensation. The wage gap in this branch is estimated at 21.5%.</p> <p>The average hourly income in the same branch (2016) is \$U94 for men and \$U100 for women. In this case the gap is in favour of women, resulting in -6.3%.</p>	Country	Specified risk for wage gap in terms of monthly wage and low risk for wage gap in terms of basic hourly wage.
<p><b>Conclusion on indicator 2.2:</b></p> <p><b>The following low risk thresholds apply:</b></p> <p>(10) The applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work; and the risk assessment for relevant Category 1 indicators confirms compliance with the applicable laws and legislation ('low risk');</p> <p>(12) Other evidence available does not challenge the 'low risk' designation.</p> <p>Risk designation: thresholds (10) and (12) are met, therefore the risk designation is low.</p> <p><b>General findings for indicator 2.2:</b></p> <ul style="list-style-type: none"> <li>- The <b>8 ILO Core Conventions</b> are ratified, and social rights are covered by national legislation. Legislation in force also supports rights such as freedom of association and collective bargaining. Workers enjoy freedom of association and defend their rights collectively with the Government and/or companies and can improve their working conditions through collective bargaining.</li> <li>- <b>General terms:</b> Uruguay has developed a strong control and sanction capacity to ensure compliance with labour laws and regulations. Complaints, monitoring and sanction of violations of fundamental rights (harassment at work and sexual harassment, discrimination, mistreatment, etc. in the workplace) are made through the Ministry of Labour and Social Security (MTSS). The Ministry of Labour and Social Security (MTSS) monitoring mechanism has two fundamental components: the complaint system and the ex officio audits. Complaints are made by citizens who have a direct and legitimate interest in appearing before the MTSS to manifest an infringement of labor regulations. It can be done by any citizen, without the need to be a member of a union. All complaints are processed and once processed a monitoring action is taken. The most vulnerable sectors are analysed and auditing actions are planned. The MTSS provided data on the number of audits carried out in Group 24, Forestación. Thus, in the entire forestry sector and throughout the country, 163</li> </ul>		Country	Low risk

actions were carried out in 2016 and in 2017 a total of 127 monitoring actions were carried out, out of a total of 925 companies in the forest management sector at the national level. These monitoring activities are part of the MTSS routine and are carried out in a surprise and random manner, without prior notice and are general auditing actions in which non-compliance is not necessarily found. In addition, the total area affected by commercial forest plantations in Uruguay is 1,119,000 ha. According to FSC and UNIT (PEFC) sources cited above, this means that 95% of all forest plantations in the country are certified under either FSC or PEFC forest management schemes, demonstrating strong compliance with Uruguay's legal framework (including the 8 ILO Core Conventions ratified by Uruguay).

- **Consultation channels on the web:** No records are identified for Uruguay on the consultation web pages for "child labour/forced labour/gender equality/discrimination against women/freedom of association/timber conflicts".

**Regarding the specific rights referred to in indicator 2.2:**

- **Forced labour:** The MTSS has developed strong surveillance campaigns since 1999 to ensure the implementation of the legal framework for occupational safety, hygiene and health, including in the forestry sector. Forced labour actions are marginal today for all types of work and throughout the country. Other sources consulted have confirmed that there is no evidence of forced labour in the forestry sector.
- **Child labour:** Although data exist at the national level, no evidence of child labour has been found in the forestry sector.
- **Freedom of association/right to organize/collective bargaining:** Uruguay was classified in group 1 of the International Trade Union Confederation (ITUC) in the absence of notifications of regular or recurrent violations of rights. The high degree of agreement in the Salary Councils (annual with half-yearly adjustments, as required by the parties) that regulate labour relations for the country's "Group 24" (forestry sector), even without the need for MTSS intervention, and the low degree of forest labour conflict, reflect the absence of serious circumstances in the labour relations of the sector.
- **Discrimination in employment, occupation and gender:**
  - o This issue constitutes one of the three cross-cutting axes addressed by the process of elaboration of the National Development Strategy, Uruguay 2050. In terms of public policies, the country is working on gender issues from different angles. There is a National Women's Institute under the Ministry of Social Development (MIDES), which is currently mainstreaming gender issues in various areas. Furthermore, Uruguay ratified the Convention CEDAW - Committee for the Elimination of Violence against Women - by Law No. 15.164 According to Uruguay's CEDAW performance report, the progress made with regard to the situation of rural women, in particular the development of comprehensive policies and programmes aimed at the economic empowerment of rural women, is positively assessed.
  - o Some interviews show that employment opportunities in the forestry sector are not always equal for men and women. It is claimed that rural women have more difficulty accessing employment. According to the certification body consulted, it is stated that on certain occasions they have received comments from trade union organizations on gender discrimination mainly associated with contractors. In the opinion of forest workers interviewed for a magazine published by the Society of Forest Producers, the reality of the sector is that forestry crews often spend long periods of time away from home, which makes it difficult for women to join these crews. On the other hand, some companies promote and form crews of women only. In some towns in the interior of the country, women have the opportunity to join the fieldwork crews, mainly in the tasks of planting and ant control. Besides, they

occupy jobs in nurseries, where they tend to be in the majority as opposed to the number of men. It is also common to find women in high positions, such as the person in charge of development and technical service for clients in a cellulose plant, the director of a company that manages investments, the director of a guild and even an instructor of machinists

- Sources and statistical data from Uruguay show a wage gap in the agricultural-forestry sector in the case of monthly income of 23% (year 2016). In the case of wages calculated on the basis of income per hour worked (due to the difference in hourly workload), the gap is reversed to -6.3% (with men generating 96% of that generated by women). According to the Global Gender Gap Index 2016, Uruguay is ranked number one. 56 out of 142 countries. Although the agricultural-forest-fishing sectors continue to be dominated by men (out of every 100 jobs, 78 men against 22 women, year 2011), the employment gap between the sexes (female employment rate/male employment rate) has fallen sharply from 0.479 in 1986 to 0.269 in 2012. An analysis of the indicators of the Global Gender Gap of the World Economic Forum (2017 report) shows a significant improvement during the last decade (2006-2017) for all of them (participation and opportunities in the economy, access to education, health and survival and political empowerment). All the indicators showed improvements, with access to education and health at good levels, and in particular increased political participation.
- On the other hand, it should be noted that the gender gap is growing globally but has decreased in Uruguay. Significant progress has been made, closing the 3% of the gap with respect to 2016.
- The reasons for the existence of the gender gap are not easily detectable, going back to historical patterns of division of roles between men and women, which may continue to persist. What is more, women's levels of personal interest, social awareness, greater visibility of the role of women and family-work integration policies (periods of maternity leave, half hours for breastfeeding, breastfeeding wards, child and family care centres, etc.) all influence the narrowing of this gap. Salary agreements in Uruguay include equal pay for women in all sectors, including forestry. According to the agreements by the Salary Council of Group 24, the salary awards by category do not differentiate between women and men. Furthermore, gender wage gaps are identified both at the political level and by civil society actors. As of the National Constitution, several laws, regulations and measures have been implemented to reduce the effects of inequality and the gender gap. Women in Uruguay have total freedom of expression, equal rights, as well as the role of women at the technical and managerial levels, claiming the role and relevance of women.
- Based on official and supranational body data and reports, and there being no reliable indications to the contrary, the WG understands this as a **low risk** indicator.

**Indicator 2.3. The rights of Indigenous and traditional Peoples are upheld.**

**Guideline:**

- Are there indigenous and/or traditional peoples in the area under evaluation?
- Are the provisions of ILO Convention 169 and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) complied with in the area in question? (See Category 1)
- Is there evidence of violations of indigenous and/or traditional peoples legal and customary rights?

<ul style="list-style-type: none"> <li>• Are there conflicts of substantial magnitude concerning the rights of indigenous and/or traditional peoples?</li> <li>• Are there recognized laws and/or regulations and/or processes in place to resolve conflicts of substantial magnitude concerning the rights of indigenous or traditional peoples?</li> <li>• What evidence can demonstrate compliance with the laws and regulations identified above? (See Category 1)</li> <li>• Do affected stakeholders widely accept that conflict resolution is fair and equitable?</li> </ul>			
General information sources: FSC-PRO-60-002a V1-0.	Information found and specific sources	Scale of the risk assessment	Determination of risk
<b>ILO Core Conventions database</b> <a href="http://www.ilo.org/ilolex/english/docs/declworld.htm">http://www.ilo.org/ilolex/english/docs/declworld.htm</a> ILO Convention 169	<a href="http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312314">http://www.ilo.org/dyn/normlex/en/f?p=1000:11300:0::NO:11300:P11300_INSTRUMENT_ID:312314</a> ILO Convention 169 and the United Nations Declaration on the Rights of Indigenous Peoples have not been ratified by Uruguay. Uruguay is not among the countries that have ratified this Convention.  ILO Convention 169 declares that a people can be considered indigenous if: <ul style="list-style-type: none"> <li>• It is a descendant of those who inhabited the area before its colonization.</li> <li>• It has maintained its own social, economic, cultural and political institutions since the time of colonization and the establishment of new states.</li> <li>• In addition, the convention states that self-identification is crucial for Indigenous Peoples. This criterion has been applied, for example, in the Territory Claim Agreements between the Canadian government and the Inuit People of the Northwest Territories. (<a href="http://www.iwgia.org/cultura-e-identidad/identificacion">http://www.iwgia.org/cultura-e-identidad/identificacion</a>)</li> </ul>	Country	Low risk
<b>Survival</b> <a href="http://www.survivalinternational.org/">http://www.survivalinternational.org/</a>	<b>International:</b> <a href="http://www.survival.es/">http://www.survival.es/</a> Survival is a global movement for the rights of indigenous peoples. It is the "only organization that defends them all over the world". They help them "defend their lives, protect their lands and decide their own future". No records or mentions of Uruguay are evident from consultation of this website.	Country	Low risk
<b>Human Rights Watch:</b> <a href="http://www.hrw.org/">http://www.hrw.org/</a>	<a href="https://www.hrw.org/americas/uruguay">https://www.hrw.org/americas/uruguay</a>	Country	Low risk



	In consultation with this Human Rights Watch website, there is no evidence of records of indigenous or traditional peoples in Uruguay after searching for 'indigenous peoples' + Uruguay, 'forestry' + Uruguay.		
<b>Amnesty International</b> <a href="http://amnesty.org">http://amnesty.org</a>	<a href="https://www.amnesty.org/en/search/?q=%C2%A8uruguay+Indigenous+peoples%C2%A8&amp;sort=relevance">https://www.amnesty.org/en/search/?q=%C2%A8uruguay+Indigenous+peoples%C2%A8&amp;sort=relevance</a>  In consultation with this <b>Amnesty International</b> website, there is no evidence of records of indigenous or traditional peoples in Uruguay after searching for 'indigenous peoples' + Uruguay.	Country	Low risk
<b>The indigenous world</b> <a href="http://www.iwgia.org/regions">http://www.iwgia.org/regions</a>	<a href="http://www.iwgia.org/regiones/latin-america">http://www.iwgia.org/regiones/latin-america</a>  International Working Group for Indigenous Affairs: Uruguay is not included in this list of countries.	Country	Low risk
<b>Special Rapporteur on the Rights of Indigenous Peoples</b> <a href="http://www.ohchr.org/en/issues/ipeoples/srindigenoupeoples/pages/sripeoplesindex.aspx">http://www.ohchr.org/en/issues/ipeoples/srindigenoupeoples/pages/sripeoplesindex.aspx</a>	<a href="http://search.ohchr.org/results.aspx?k=uruguay#k=uruguay%20Indigenous%20peoples">http://search.ohchr.org/results.aspx?k=uruguay#k=uruguay%20Indigenous%20peoples</a>  In consultation with this Special Rapporteur on the Rights of Indigenous Peoples website, there is no evidence of records of indigenous or traditional peoples in Uruguay after searching for 'indigenous peoples' + Uruguay.	Country	Low risk
<b>United Nations.</b> UN Human Rights Council Universal Periodic Review <a href="http://www.ohchr.org/EN/HRBodies/UPR/Pages/Documentation.aspx">http://www.ohchr.org/EN/HRBodies/UPR/Pages/Documentation.aspx</a>	<a href="https://documents-dds-ny.un.org/doc/UNDOC/GEN/G13/186/12/PDF/G1318612.pdf?OpenElement">https://documents-dds-ny.un.org/doc/UNDOC/GEN/G13/186/12/PDF/G1318612.pdf?OpenElement</a>  In consultation made in the national report submitted pursuant to paragraph 5 of the annex to Human Rights Council resolution 16/21, there is no evidence of records of indigenous or traditional peoples in Uruguay.	Country	Low risk
<b>UN Human Rights Committee</b> <a href="http://www.ohchr.org/EN/HRBodies/CCPR/Pages/CCPRIndex.aspx">http://www.ohchr.org/EN/HRBodies/CCPR/Pages/CCPRIndex.aspx</a> search by country Also consulted: UN Committee on the Elimination of All Forms of Racial Discrimination. <a href="http://www.ohchr.org/EN/HRBodies/CERD/Pages/CERDIndex.aspx">http://www.ohchr.org/EN/HRBodies/CERD/Pages/CERDIndex.aspx</a>	<a href="http://indicators.ohchr.org/">http://indicators.ohchr.org/</a>  The consultation found that Uruguay has 18 ratified human rights treaties, including the International Convention on the Elimination of All Forms of Racial Discrimination.	Country	Low risk
<b>Intercontinental Cry</b> <a href="http://intercontinentalcry.org/">http://intercontinentalcry.org/</a>	<a href="https://intercontinentalcry.org/nestle-competition-guarani-aquifer-threatens-guarani-land-rights/">https://intercontinentalcry.org/nestle-competition-guarani-aquifer-threatens-guarani-land-rights/</a>	Country	Low risk

<p><a href="http://www.scribd.com/doc/216154458/Indigenous-Struggles-2013">http://www.scribd.com/doc/216154458/Indigenous-Struggles-2013</a> <i>Indigenous struggles 2013</i></p> <p><a href="http://intercontinentalcry.org/wp-content/uploads/2013/01/Indigenous-Struggles-2012.pdf">http://intercontinentalcry.org/wp-content/uploads/2013/01/Indigenous-Struggles-2012.pdf</a></p>	<p>In the consultation made to Intercontinental cry under the search "Uruguay" only the note on the Guaraní Aquifer is found. Although Uruguay also has part of the aquifer in its territory, this report details that "Guaraní people live in central and southern Brazil, with a few thousand scattered throughout Paraguay and Argentina".</p> <p><a href="https://es.scribd.com/document/216154458/Indigenous-Struggles-2013">https://es.scribd.com/document/216154458/Indigenous-Struggles-2013</a> and <a href="http://intercontinentalcry.org/wp-content/uploads/2013/01/Indigenous-Struggles-2012.pdf">http://intercontinentalcry.org/wp-content/uploads/2013/01/Indigenous-Struggles-2012.pdf</a></p> <p>The consultation conducted in Indigenous Struggles 2013 and Indigenous Struggles 2012 did not find results for indigenous or traditional peoples in Uruguay</p>		
<p><b>Forest Peoples Programme:</b> <a href="http://www.forestpeoples.org">www.forestpeoples.org</a> The focus of FPP is on Africa, Asia/Pacific and South and Central America.</p>	<p><a href="http://www.forestpeoples.org/es/region/south-central-america">http://www.forestpeoples.org/es/region/south-central-america</a></p> <p>Forest Peoples Programme (FPP) was founded in 1990 in response to the forest crisis, specifically to support the struggles of indigenous forest peoples to defend their lands and livelihoods. FPP does not work in Uruguay.</p>	Country	Low risk
<p><b>Society for Threatened Peoples:</b> <a href="http://www.gfbv.de/index.php?change_lang=english">http://www.gfbv.de/index.php?change_lang=english</a></p>	<p><a href="https://www.gfbv.de/index.php?id=73&amp;L=1&amp;tx_kesearch_pi1%5Bsword%5D=uruguay&amp;tx_kesearch_pi1%5Bpage%5D=1&amp;tx_kesearch_pi1%5BresetFilters%5D=0&amp;tx_kesearch_pi1%5BsortByField%5D=&amp;tx_kesearch_pi1%5BsortByDir%5D=">https://www.gfbv.de/index.php?id=73&amp;L=1&amp;tx_kesearch_pi1%5Bsword%5D=uruguay&amp;tx_kesearch_pi1%5Bpage%5D=1&amp;tx_kesearch_pi1%5BresetFilters%5D=0&amp;tx_kesearch_pi1%5BsortByField%5D=&amp;tx_kesearch_pi1%5BsortByDir%5D=</a></p> <p>No results found for Uruguay.</p>	Country	Low risk
<p><b>Regional human rights courts and commissions:</b></p> <ul style="list-style-type: none"> <li>- Inter-American Court of Human Rights <a href="http://www.corteidh.or.cr/index.php/en">http://www.corteidh.or.cr/index.php/en</a></li> <li>- Inter-American Commission on Human Rights <a href="http://www.oas.org/en/iachr/">http://www.oas.org/en/iachr/</a> <a href="http://www.oas.org/en/iachr/indigenous/">http://www.oas.org/en/iachr/indigenous/</a></li> <li>- African Commission on Human and Peoples' Rights</li> <li>- African Court on Human and Peoples' Rights</li> <li>- European Court of Human Rights</li> </ul>	<p><a href="http://www.corteidh.or.cr/index.php/en">http://www.corteidh.or.cr/index.php/en</a></p> <p>No results found for Indigenous Peoples in Uruguay.</p>	Country	Low risk
<p><b>Data provided by national Indigenous and/or Traditional Peoples' organizations;</b></p>	<p><a href="http://consejonacioncharrua.blogspot.com.uy/2012/06/informe-sobre-la-situacion-de-los.html">http://consejonacioncharrua.blogspot.com.uy/2012/06/informe-sobre-la-situacion-de-los.html</a></p> <p>In Uruguay there is an organization called Consejo de la Nación Charrúa (Charrúa Nation Council, CONACHA) made up of 10 organizations and</p>	Country	Low risk

<p>Charrúa Nation Council (CONACHA). National NGO. <a href="http://consejonacioncharrua.blogspot.com.uy/2012/06/informe-sobre-la-situacion-de-los.htm">http://consejonacioncharrua.blogspot.com.uy/2012/06/informe-sobre-la-situacion-de-los.htm</a></p>	<p>communities from different parts of the country, who define themselves as descendants of indigenous peoples.</p> <p>In the Population Census conducted in September 2011 in Uruguay, for the first time two topics were included that refer to whether the person surveyed believes he or she has indigenous, Afro, Asian, white, or other ancestry, and which of them considers the main one. To this end, indigenous activist organizations, grouped in the Charrúa Nation Council (CONACHA), worked with the National Statistics Institute with the aim of incorporating these two questions to the respondents. <a href="http://www.lr21.com.uy/comunidad/462619-en-uruguay-hay-115118-descendientes-de-indigenas">http://www.lr21.com.uy/comunidad/462619-en-uruguay-hay-115118-descendientes-de-indigenas</a></p> <p>In an interview conducted in March 2017, Advisor for Indigenous Affairs of the Racial Ethnic Unit of the Ministry of Foreign Affairs, it is stated that some descendants of the Charrúa ethnic group are organized and their objective is to recover the institutions and traditions of their ancestors, as well as their identity as the "Charrúa People". They preserve part of their traditions and others are recovering them. Although they do not meet the definition of indigenous peoples, they demand that they be recognized by the Government, since more and more people identify themselves with descendants of Charrúas and request that sociodemographic studies be carried out on this part of the population which, according to the 2011 census, are descendants. They have presented a project for the Cultural Space of the Charrúa Nation in Montes del Queguay (Paysandú) in order to make use of the place they always go to.</p>		
<p><b>Data provided by government institutions covering Indigenous Peoples' issues;</b></p> <p>Demographic and socioeconomic profile of the Uruguayan population according to their racial ancestry. National Statistics Institute. <a href="http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181">http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181</a></p> <p><a href="http://www.ine.gub.uy/web/guest/etnico-racial">http://www.ine.gub.uy/web/guest/etnico-racial</a></p>	<p><a href="http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181">http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181</a></p> <p>Compared with the vast majority of Latin American countries, the Uruguayan population has been characterized by the homogeneity of its ethnic and racial composition. Its nature as a "transplanted people" (pueblo trasplantado), as Darcy Ribeiro (1985) called it to account for the significance of the migratory contribution in its process of settlement and the early extermination of the aboriginal populations, determined a strong primacy of white population of European origin. Overseas migration, however, prevailed over a native substrate composed of the</p>	Country	Low risk

	<p>descendants of indigenous, Guaraní and border migrants (Argentines and Brazilians) and descendants of Africans who entered the territory as slaves (Pellegrino 2003). There are no indigenous communities in Uruguay that can be identified as ethnic groups, nor as social sectors with a particular profile, although there is a growing number of organizations of descendants of Indigenous Peoples that are fighting a cultural battle to grant them a more prominent place in national history.</p> <p>In the 2011 Census, it can be observed that the Uruguayan population recognizes the strong influence of the Caucasian component: approximately 90% consider that they have white ancestry and that this is their main ancestry. Concerning indigenous ancestry, 5.1% of the population stated that they believed that they had this ancestry, and of this percentage, 2.4% stated that indigenous people were their main ancestry.</p>		
<b>Data provided by national NGOs;</b> NGO documentation on Indigenous Peoples (IP) and Traditional Peoples (PT) conflict cases (historical or ongoing).	According to the Adviser on Indigenous Affairs of the Racial Ethnic Unit of the Ministry of Foreign Affairs, there are no conflicts concerning the rights of indigenous peoples.	Country	Low risk
National Land Office tenure records, maps, titles and registration (Google)	Not applicable	Country	Not applicable
Evidence of participation in decision-making;	Not applicable	Country	Not applicable
National/regional land claims registers, ongoing or completed negotiations, etc.	Not applicable	Country	Not applicable
Cases of IP conflicts (historical or ongoing); Data on land use conflicts and disputes (historical/pending legal disputes)	Not applicable	Country	Not applicable
Social Responsibility Contracts ( <i>Cahier des Charges</i> ) established in accordance with the principles of FPIC (free, prior informed consent), when available.	Not applicable	Country	Not applicable
<a href="#">Google search '[country]' and one of the following terms 'indigenous peoples' organizations', 'traditional peoples' organizations', 'land office registration', 'land office', 'indigenous peoples', 'traditional peoples', '[name of IP]', 'indigenous peoples + conflict', 'indigenous peoples + land rights'.</a>	<p>Situation in Uruguay with respect to Indigenous Peoples as of March 2015.  <a href="https://sites.google.com/site/estandarfscuruquay/principios/principio-3-1">https://sites.google.com/site/estandarfscuruquay/principios/principio-3-1</a></p> <p>There are no indigenous peoples and/or traditional peoples within the assessment area. During the first half of the 19th century, the few Indigenous Peoples who had survived the arrival of the conquerors and</p>	Country	Not applicable

	<p>subsequent internal wars were exterminated, as in the case of the sad assassinations on the banks of Arroyo Salsipuedes in 1831.</p> <p>Principle 3 of the National Forest Stewardship Standard and the document prepared within the framework of the same "State of situation with regard to indigenous peoples in Uruguay" were used as a source for this statement.</p>		
<b>Additional general sources for 2.3</b>	<b>Additional Specific Sources</b>	<b>Scale of the risk assessment</b>	<b>Determination of risk</b>
<p>United Nations Declaration on the Rights of Indigenous Peoples.</p> <p><a href="http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf">http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf</a></p>	<p><a href="http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf">http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf</a></p> <p>The document "United Nations Declaration on the Rights of Indigenous Peoples" makes no reference either to Uruguay or to the forestry sector in general.</p>	Country	Low risk
<p><b>Conclusion on indicator 2.3:</b></p> <p><b>Low Risk</b></p> <p>According to the ILO, the characteristic elements of Indigenous Peoples include historical continuity, i.e. they are societies prior to conquest or colonization, territorial connection (their ancestors inhabited the country or region); and the maintenance of some or all of their distinctive political, cultural, economic and social institutions. This last characteristic is not fulfilled in Uruguay, having been sadly decimated as a population in past centuries, with no evidence of claims or grievances over land from their descendants today. Therefore, groups of indigenous descendants do not fall within this definition of Indigenous Peoples. Likewise, ILO Convention 169 and the United Nations Declaration on the Rights of Indigenous Peoples have not been ratified by Uruguay.</p> <p>In the general sources of information consulted, there is no evidence of Indigenous Peoples in Uruguay. Uruguay is not included in the list of countries presented by the International Working Group for Indigenous Affairs.</p> <p>During the first half of the 19th century, the few Indigenous Peoples who had survived the arrival of the conquerors and subsequent internal wars were exterminated, as in the case of the sad assassinations on the banks of Arroyo Salsipuedes in 1831. Compared with the vast majority of Latin American countries, the Uruguayan population has been characterized by the homogeneity of its ethnic and racial composition. Its nature as a "transplanted people" (pueblo trasplantado), as Darcy Ribeiro (1985) called it to account for the significance of the migratory contribution in its process of settlement and the early extermination of the aboriginal populations, determined a strong primacy of white population of European origin. There are no indigenous communities in Uruguay that can be identified as ethnic groups, nor as social sectors with a particular profile, although there is a growing number of</p>		Country	Low risk

<p>organizations of descendants of Indigenous Peoples that are fighting a cultural battle to grant them a more prominent place in national history.</p> <p>On the other hand, the Population Census conducted in September 2011 in Uruguay, includes for the first time two topics that refer to whether the person surveyed believes he or she has indigenous, Afro, Asian, white, or other ancestry, and which of them considers the main one. 5.1% of the population stated that they believed that they had this ancestry, and of this percentage, 2.4% stated that indigenous people were their main ancestry.</p> <p>In Uruguay there is an organization called Consejo de la Nación Charrúa (Charrúa Nation Council, CONACHA) made up of 10 organizations and communities from different parts of the country, who define themselves as descendants of indigenous peoples. Its main objectives include ratification of ILO Convention No. 169 and increasing the visibility of the indigenous issue. They also aim to increase indigenous self-identification.</p> <p>Another organization is the Association of Descendants of the Charrúa Nation (ADENCH). This association does not define itself as an Indigenous People or community but gives its members the freedom to identify themselves as indigenous or not, not being a necessary condition for membership. Among its members there are people who have indigenous descent and people who do not have indigenous roots but consider that it is a cause for which to fight.</p> <p>According to the member of CONACHA and Adviser on Indigenous Affairs of the Racial Ethnic Unit of the Ministry of Foreign Affairs interviewed, although they do not meet the definition of indigenous peoples, they demand that they be recognized by the Government, since more and more people identify themselves with descendants of Charrúas and request that sociodemographic studies be carried out on this part of the population which, according to the 2011 census, are descendants.</p> <p>In conclusion, there are no indigenous peoples in Uruguay, according to the ILO definition. There is no evidence of conflicts concerning the legal and/or customary rights of indigenous or traditional peoples, nor evidence of conflict or land claims. There is no legislation regulating the rights of indigenous peoples with regard to forestry activities. Also, there is no legislation that considers land tenure rights or forest resource use rights for Indigenous Peoples.</p> <p><b>The following low risk thresholds apply:</b></p> <p>(16) There is no evidence leading to the conclusion of the presence of indigenous and/or traditional peoples in the area under evaluation; AND</p> <p>(19) There is no evidence of conflicts of substantial magnitude concerning the rights of indigenous and/or traditional peoples; AND</p> <p>(21) Other evidence available does not challenge the 'low risk' designation.</p>		
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## Controlled Wood Category 3: Wood harvested in forests in which high conservation values are threatened by management activities

### Abstract

Uruguay has a land area of 17,600,000 ha. By 2017, forests occupied 1,689,000 ha of land area, of which 49.7%, that is to say 839,000 ha, correspond to the effective area of planted forest and 51.3%, 850,000 ha, to native forest (Agricultural Statistical Yearbook 2018).

The area of native forest in Uruguay has grown from 667,000 ha in 1990 ([www.spf.com](http://www.spf.com)) to 850,000 ha in 2017 (Agricultural Statistical Yearbook, 2018). To a large extent, this increase is due to the approval of Forest Law No. 15.939, which prohibits the logging of native forests, except in some cases that must be approved by the General Forestry Directorate ([www.spf.com.uy](http://www.spf.com.uy)).

Uruguay is one of the few countries in the world that bases its forestry development exclusively on forest plantations made with fast-growing alien species, thus allowing the protection of native forests (DGF. Ministry of Livestock, Agriculture and Fisheries; 1995). In addition, most of the plantations are certified. As of March 2018, 952,854 ha are certified under the FSC forest management standard (FSC, 2018) and 608,326 ha under PEFC certification (SPF, 2017) totalling 86.8% of the country's artificial plantations. This means that only 14% of plantations fall outside forest certification schemes. These forest certification schemes for both forest management and subsequent activities (manufacturing) are highly demanding in terms of monitoring practices that ensure the conservation of the environment, safety and quality of employment and compliance with all regulations in this regard ([www.spf.com.uy](http://www.spf.com.uy)).

Forest plantations of pine (*pinus sp*) and eucalyptus (*Eucalyptus sp.*) can be found in the 19 departments. In Uruguay there are no plantations of native forests for industrial purposes, since, as mentioned above, it is protected by law. The departments with the highest concentration of forest plantations are Rivera, Tacuarembó, Paysandú, Río Negro and Lavalleja. This distribution is due to the greater concentration of land of forest priority in these areas. These lands, which are well suited to tree growth, have low agricultural and livestock productivity. The most commonly used species are *Eucalyptus grandis*, *Eucalyptus globulus ssp. globulus*, *Eucalyptus globulus ssp. maidenii*, *Eucalyptus dunnii*, *Pinus elliotti* and *Pinus taeda* ([www.spf.com.uy](http://www.spf.com.uy)).

In 2000, the National System of Protected Areas (SNAP) was created under the Ministry of Housing, Land Management and Environment (MVOTMA). It aims to reconcile environmental protection (particularly, the diversity of landscapes, ecosystems, species and cultural elements) with the economic and social development of the country, acting to generate opportunities for local communities and society as a whole through recreation, tourism, education, research and the development of productive activities compatible with conservation (SNAP, 2016). The SNAP classifies areas into three categories, "Areas included into the SNAP", "Areas in process of inclusion" and "Areas with a proposal for inclusion". In 2018, there were 15 protected areas included into the system (each with its core and adjacent delimited area) with an area exceeding 279,516 hectares. These areas cover 0.878% of the country's land and marine surface; however, despite their low coverage in terms of surface area, the representation of significant elements for conservation is considerably high: the proportion of landscapes represented exceeds 70% of the country's total, and the percentage of ecosystems and priority species represented exceeds 40% and 30% of the total (SNAP, 2018).

Uruguay is also a signatory to pacts, protocols, conventions and agreements aimed at protecting and conserving biological diversity. In June 1992, the Convention on Biological Diversity (CBD), the Kyoto Protocol, the Nagoya Protocol and CITES were ratified. It is a contracting party to RAMSAR, a Member State of the non-legally binding instrument on all types of forests (NLBI) and has accepted the World Heritage Convention (<http://www.globalforestwatch.org/country/URY>).

Within this framework, the National Biodiversity Strategy (ENB, Estrategia Nacional de Biodiversidad) emerges, establishing the national policy for the conservation and sustainable use of biological diversity, being the basic instrument for the management of ecosystems, species and genetic resources, as well as the goods and services derived from them. This Strategy, which covers the period 2016-2020, has been designed as part of the fulfillment of the commitments that Uruguay has assumed as a State Party to the CBD of the United Nations (<https://www.cbd.int/doc/world/uy/uy-nr-05-es.pdf>).

National laws and regulations relating to environmental protection and applying to the forestry sector are extensive. Regarding the application of these laws, it can be observed that Uruguay's legal performance is generally good. According to Transparency International's Corruption Perceptions Index for 2017, Uruguay has a CPI score of 70 on a scale from 0 (very corrupt) to 100 (very clean) and ranks 23rd out of 180 countries ([www.transparency.org](http://www.transparency.org)). There is a strong mechanism of complaints, control and penalization of this normative framework. At the same time, there are no reports showing systematic non-compliance with the legislation. Therefore, it can be stated that Uruguay has a low level of corruption.

### Experts consulted

	Name	Organization	Area of specialization (category/subcategory)
1.	Lucia Bartesaghi	National System of Protected Areas (SNAP)	3.0, 3.1, 3.3, 3.4
2.	Juan Pablo Nebel	General Forestry Directorate	3.0, 3.1, 3.3
3.	Santiago Carreira	Laboratory of Systematics and Natural History of Vertebrates, Institute of Ecology and Environmental Sciences, Faculty of Sciences.	3.0, 3.1, 3.3
4.	Marcel Carval	CITES Focal Point in Uruguay	3.0, 3.1
6.	Mónica Michelena	Delegate of the Charrúa Nation Council - Advisor on Indigenous Affairs	3.5
7.	Alejandro Brazeiro	Institute of Ecology and Environmental Sciences / Faculty of Sciences - University of the Republic	3.0, 3.1, 3.2, 3.3, 3.4
8.	Carolina Toranza	Institute of Ecology and Environmental Sciences/Faculty of Sciences - University of the Republic	3.0, 3.1, 3.2, 3.3, 3.4
9.	Arturo Toscano	Consultant in Estudio de Impacto Arqueológico, Museología y Patrimonio National Museum of Anthropology	3.6



## Risk assessment

Indicator	Sources of information	Presence of HCV and threat assessment	Functional scale	Risk designation and determination of risk
3.0	1-4; 38, 39, 40-49.	<p>There are no reports or maps identifying or assessing High Conservation Values (HCV) in Uruguay according to FSC definitions, nor has a national interpretation of HCV been developed that can be used as a guide for the identification of HCV in the country. Forest companies certified under the FSC forest management standard have adopted this methodology and have identified and protected HCV areas.</p> <p>However, Uruguay has sufficient public information to determine the presence of potential HCV in compliance with the requirements of this document.</p> <p>The sources of information used for the assessment of this category are detailed below. Most of the reports referred to present information on the threats of management activities towards the attributes to be conserved. In the cases where information is not available, it has been identified through consultation with experts.</p> <p>Many references are used for more than one indicator. Full references can be found in the table at the end of this category. It is worth clarifying that much of this information is general and does not allow for an accurate location of HCV in all cases. International and national information from government, academia and NGOs is presented along with expert consultations.</p> <p style="text-align: center;"><b><u>HCV 1</u></b></p> <p><b>List of CITES species</b>, lists 134 CITES species for Uruguay, including flora and fauna.</p> <p><b>IUCN Red List of Threatened Species (2017)</b></p> <p>The IUCN Red List of Threatened Species is a global inventory that provides a warning of the state of global biodiversity.</p> <p><b>Important Bird Areas (IBAS)</b>: BirdLife International has identified for Uruguay, 22 IBAs Important Bird Areas, 2 areas of importance for endemic birds (EBAs) and 450 bird species have been registered in our country, 40 of them are threatened with extinction.</p>	Country	<p>Low Risk</p> <p>Thresholds (1) and (2) apply:</p> <p>The available data are sufficient to determine the presence of HCVs within the assessment area and the available data are sufficient to assess the threats posed by forest management activities.</p>

	<p><b>National list of priority species for conservation.</b> It is a classification of the species registered at national level according to a series of criteria specifically defined for each group evaluated. These criteria can contribute to a large extent to the definition of HCV (e.g. they inform whether a species is endemic or restricted in distribution, threatened at a national or international scale, of cultural or economic value, among others). Also, it analyzes a series of productive activities and indicates for species groupings the severity of the productive activity in terms of threat.</p> <p>The <b>Uruguayan Red List of Birds</b> is an assessment of the conservation status of the national avifauna based on the criteria of the International Union for the Conservation of Nature. It presents the evaluation of 458 taxa, of which 45 were identified as threatened, differentiated as follows: 31 Vulnerable, 12 Endangered and two Critically Endangered. In addition, 28 other taxa were classified as Near Threatened. It is a fundamental tool for the definition of priority species for conservation and the identification of priority sites for conservation.</p> <p><b>Uruguay's Red List of Amphibians and Reptiles.</b> It is the result of the evaluation carried out on the basis of the IUCN criteria. Shows the threatened categories for amphibians and reptiles in Uruguay. 49 amphibian species were assessed, 12 are in some category of threat (three are "critically endangered", eight are "endangered" and one is "vulnerable"), while of the 71 reptile species eight are identified within one of these categories (one is "critically endangered", two are "endangered" and five are "vulnerable"). Seven species (three reptiles and four amphibians) are considered "near threatened" (NT).</p> <p><b>SNAP Strategic Plan 2015-2020.</b> It is an instrument to guide the management of SNAP. Its objective is to guide the development of the system, what has already been achieved and the roadmap to 2020. This document lists the PA already included and the potential areas to be designated. It also includes a diagnosis of the SNAP in relation to national and international objectives.</p> <p><b>Bases for the Eco-Regional Planning of Uruguay</b> of Brazeiro et al. 2012 available online. Ministry of Housing, Land Management and Environment - National Directorate for the Environment. It categorizes ecosystems based on IUCN criteria according to their extent, categorizing them as vulnerable, threatened, and critically threatened. Develops an eco-regionalization scheme for the Uruguayan territory for the country's environmental planning, which includes the delimitation and environmental characterization of the eco-regions and an evaluation of their conservation values, pressures and threats.</p> <p><b>SNAP Information System (SISNAP).</b> Dynamic map of the Environmental Information System of the Ministry of Housing, Land Management and Environment. In this map, layers with information on land cover, water quality, hydrographic basins, and conservation areas present in the country can be</p>	
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found: Priority Areas for Conservation, Protected Areas, Adjacent Areas, Ecosystems and Ecoregions, RAMSAR Sites among others. <http://www.mvotma.gub.uy/ambiente/conservacion-de-ecosistemas-y-biodiversidad/areas-protegidas/sisnap-sistema-de-informacion>

## **HCV 2**

**Intact Forest Landscape** The essence of the IFL method is to use freely available medium spatial resolution satellite images to establish the boundaries of large undeveloped forest areas, called Intact Forest Landscapes (IFL). The IFL concept and its technical definition were introduced to help create, implement and monitor policies related to landscape alteration and fragmentation at regional to global levels. and use these boundaries as a baseline for monitoring forest degradation.

**Global Forest Watch** Global Forest Watch offers an interactive map with the latest data from each country. This information includes forest cover.

**RAMSAR Wetlands.** The RAMSAR Convention entered into force in Uruguay on 22 September 1984. There are currently 3 sites designated as Wetlands of International Importance or Ramsar Sites.

**SNAP Strategic Plan 2015-2020.** It is an instrument to guide the management of SNAP. Its objective is to guide the development of the system, what has already been achieved and the roadmap to 2020. This document lists the PA already included and the potential areas to be designated. It also includes a diagnosis of the SNAP in relation to national and international objectives.

**Management Plan** – Laguna de Rocha

**Decree No. 341/014.** Incorporation of “Laguna Garzón” into the National System of Protected Areas.

**The SNAP Information System** is available through a publicly accessible website that contains information on: protected areas within the SNAP, protected areas with another national declaration, sites identified in publications, areas with international designation, and priority sites for the SNAP. Link: [http://www.snap.gub.uy/sisnap/web/mapa\\_conceptual/snap](http://www.snap.gub.uy/sisnap/web/mapa_conceptual/snap)

**Bases for the Eco-Regional Planning of Uruguay** of Brazeiro et al. 2012 available online. Ministry of Housing, Land Management and Environment - National Directorate for the Environment. It categorizes ecosystems based on IUCN criteria according to their extent, categorizing them as vulnerable, threatened, and critically threatened. Develops an eco-regionalization scheme for the Uruguayan territory for the country's environmental planning, which includes the delimitation and

	<p>environmental characterization of the eco-regions and an evaluation of their conservation values, pressures and threats.</p> <p style="text-align: center;"><b><u>HCV 3</u></b></p> <p><b>IUCN Red List of Ecosystems.</b> The Red List of Ecosystems assesses whether ecosystems have reached the final stage of degradation (a collapsed state), or whether they are threatened at Critically Endangered levels.</p> <p><b>UNESCO Biosphere Reserve: Bañados del Este.</b> Includes protected areas such as Monumento Histórico y Parque Nacional de Fortaleza de Santa Teresa, Parque Nacional y Reserva de Fauna y Flora de El Potrerillo de Santa Teresa, Monumento Histórico Parque y Fuerte San Miguel, Refugio de Fauna Laguna Castillos, Reserva Forestal de Cabo Polonio y Aguas Dulces, Monumento Natural de Dunas y Costa Atlántica, Parque Nacional Lacustre de las Lagunas de Rocha y Garzón. This "Eastern Wetlands" region comprises a remarkable complex of highly biodiverse ecosystems and rich wildlife. The biosphere reserve develops territorial planning and management activities, incorporating the environmental dimension into local economic and social systems, local participation and the generation of knowledge.</p> <p><b>National System of Protected Areas (SNAP)</b> has 4 areas classified as Management Category IV (IUCN): Habitat and/or Species Management Areas and represent 17% (48675 ha) of protected areas. This category includes land and/or marine area subject to active intervention for management purposes, to ensure the maintenance of habitats and/or to meet the needs of certain species.</p> <p><b>SNAP Strategic Plan 2015-2020.</b> It is an instrument to guide the management of the SNAP. Its objective is to guide the development of the system, what has already been achieved and the roadmap to 2020. This document lists the PA already included and the potential areas to be designated. It also includes a diagnosis of the SNAP in relation to national and international objectives.</p> <p><b>Bases for the Eco-Regional Planning of Uruguay</b> of Brazeiro et al. 2012 available online. Ministry of Housing, Land Management and Environment - National Directorate for the Environment. It categorizes ecosystems based on IUCN criteria according to their extent, categorizing them as vulnerable, threatened, and critically threatened. Develops an eco-regionalization scheme for the Uruguayan territory for the country's environmental planning, which includes the delimitation and environmental characterization of the eco-regions and an evaluation of their conservation values, pressures and threats.</p>		
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**Map of threatened ecosystems (2012)** available online. Ministry of Housing, Land Management and Environment - National Directorate for the Environment. It categorizes ecosystems based on IUCN criteria according to their extent, categorizing them as vulnerable, threatened, and critically threatened. Environmental visual display of DINAMA <font color=#38B0DE>-  
<https://www.dinama.gub.uy/visualizador/index.php?vis=-> Proudly Presents

**Map of ecosystems in Uruguay.** Ministry of Housing, Land Management and Environment - National Directorate for the Environment. Ecosystem distribution. This document develops a hierarchical and exhaustive classification of ecosystem environments in Uruguay, and in association with these environments, generates high-resolution maps (greater than 1:50,000) of potential distribution of vertebrates and woody species.

**Code of Good Forest Practices.** This is an ordered set of prescriptions, procedures, concepts, styles and standardized work guides applicable to the forest resource and its associated variables, which, in the form of recommendations or obligations, will ensure that the resource is managed on a minimum sustainable basis. Recommended practices shall be understood as appropriate if they meet the conditions of being socially acceptable, economically viable and environmentally appropriate.

**Characterization and spatial distribution of psamofilo forest and scrubland.** This study is carried out on the psamofilo forests and scrublands of the Uruguayan coast. The coastal zone (Colonia, San José, Canelones, Montevideo, Maldonado and Rocha) is home to a high percentage of the country's biodiversity. Regarding the fauna, the presence of migratory and distribution species restricted to coastal environments, psamofilo forests and scrublands are habitats of special importance for species of conservation interest.

**Uruguay Land Cover Atlas.** Document with the distribution of ecosystems in Uruguay. It is a multi-temporal database of land cover for the entire national territory. The results can be viewed in the document (information source No. 55) or displayed on the dynamic map (information source No. 15).

#### HCV 4

**FAO Aquastat** by 2015. It is FAO's global water information system, developed by the Land and Water Division. Presents global water statistics.

**Afforestation in fire risk areas and its analysis based on the digital processing of satellite images and geographic information systems (Fernandez, V, 2014).**

	<p><b>Law No. 15.896. Regulation of the Qualifications granted by the National Fire Department.</b> Prevention and defense against accidents by the National Fire Department</p> <p><b>Decree No. 436/007.</b> General plan of action for the prevention, warning and response to forest fires.</p> <p><b>Bases for the Eco-Regional Planning of Uruguay</b> of Brazeiro et al. 2012 available online. Ministry of Housing, Land Management and Environment - National Directorate for the Environment. It categorizes ecosystems based on IUCN criteria according to their extent, categorizing them as vulnerable, threatened, and critically threatened. Develops an eco-regionalization scheme for the Uruguayan territory for the country's environmental planning, which includes the delimitation and environmental characterization of the eco-regions and an evaluation of their conservation values, pressures and threats.</p> <p style="text-align: center;"><b><u>HCV 5</u></b></p> <p><b>Law No. 14.859 of 15/12/1978. Water Code</b>, which establishes the attributions and responsibilities of the Executive Branch to administer the country's waters, in relation to their quantity and quality.</p> <p><b>Decree No. 253/979.</b> Environment. Ecology. Natural resources. Water resources. Water Pollution Prevention. <a href="https://www.impo.com.uy/bases/decretos/253-1979/19">https://www.impo.com.uy/bases/decretos/253-1979/19</a></p> <p><b>Decree Law No. 15.239 of 23/12/1981.</b> Law for the Conservation of Soils and Surface Waters for Agricultural Purposes.<a href="https://www.impo.com.uy/bases/decretos-ley/15239-1981">https://www.impo.com.uy/bases/decretos-ley/15239-1981</a></p> <p><b>Law 16.858 Law of Irrigation with Agricultural Purposes.</b> It regulates the construction of hydraulic works and the use of water for irrigation. It declares of general interest the irrigation with agricultural purposes.</p> <p><b>Law No. 18.610</b> of 2009 on National Water Policy, whose principles are the sustainable and integrated management of water resources.</p> <p><b>FAO Aquastat</b> by 2015. <u>It is FAO's global water information system, developed by the Land and Water Division. Presents global water statistics.</u></p> <p style="text-align: center;"><b><u>HCV 6</u></b></p> <p><b>UNESCO World Heritage List.</b> In Uruguay there are 2 sites inscribed on the World Heritage List</p> <p><b>Global Geoparks System:</b> a system supported by the United Nations Educational, Scientific and Cultural Organization (UNESCO).</p>		
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		<p><b>National System of Protected Areas</b> One of the protected areas that make up the SNAP is the Protected Landscape Localidad Rupestre de Chamangá.</p> <p><b>National Historical Monuments - Uruguayan Heritage.</b> At the national level there is a public list of goods declared as historical monuments.</p> <p><b>Law No. 14040 - Declares the creation of the National Historical, Artistic and Cultural Heritage Commission.</b></p> <p>In conclusion, the available data are sufficient to determine the presence of HCVs within the area under assessment and to assess the threats to HCVs posed by forest management activities. This indicator is therefore considered low risk. Thresholds (1) and (2) are met. The available data are sufficient to determine the presence of HCVs within the assessment area and the available data are sufficient to assess the threats posed by forest management activities.</p>		
<p>3.1 HCV 1</p> <p><b>HCV 1:</b> Species diversity: Concentrations of <i>biological diversity</i> including endemic species, and rare, threatened or endangered species, that are significant at global, regional or national levels.</p>	<p>4-37; 102.</p>	<p>Uruguay has areas designated as important with regard to the values of HCV 1, due to legislation and/or international agreements, and with the information to ensure the presence of potential HCV 1 in the territory. There is currently no HCV 1 map in the area under assessment, but a number of tools are available to identify them.</p> <p>As identified by Global 200 defined by WWF and Global Forest Watch, there are no significant forests or landscapes of high conservation value at the international level in Uruguay. According to the Intact Forest Landscape website, Uruguay does not have intact forests of conservation importance.</p> <p>Since 1994, Uruguay has been a signatory to the Convention on Biological Diversity (CBD), backed by Law 16.408: Approval of the Convention on Biological Diversity and Law 17.283 Art.22 General Law on Environmental Protection - Biological Diversity.</p> <p>As part of compliance with the commitments that Uruguay has assumed as a State Party to the CBD, the National Biodiversity Strategy (NBS) is being developed, which covers the period 2015-2020. The CBD establishes the national policy for the conservation and sustainable use of biological diversity, being the basic instrument for the management of ecosystems, species and genetic resources, as well as the goods and services derived from them.</p> <p>Major achievements include but are not limited to: passage of the Law on National Protected Areas System (2000); preparation of a list of prioritized ecosystems and species for conservation; and development of a regulatory framework for land-use planning, including environmental and biodiversity variables.</p>	<p>Country</p>	<p>Specified risk for SNAP protected areas and for plantations under 100 ha without a management plan registered with the DGF.</p> <p>Threshold (8) applies: HCV1 was identified and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>Low risk for the rest of the country:</p> <p>Threshold (7) applies: HCV 1 has been identified and/or is likely to be present in the assessment area, but is effectively</p>

	<p>Uruguay is a signatory to the Convention on Trade in Endangered Species of Wild Fauna and Flora (CITES), ratified by Law 14.205 in 1974. The list of species protected by CITES in our country, amounts to 134 species of fauna and numerous species of flora, no woody species that is used commercially in the country.</p> <p>IUCN Red List of Threatened Species, 2018 list, five species. <i>Ramnogaster melanostoma</i> (sardine), <i>Akodon reigi</i> (mountain mouse) and <i>Scinax uruguayus</i> (Uruguayan frog) are categorized as "minor concern" with stable population. <i>Odontesthes incisa</i>, a fish known as "cornelito", is categorized as "minor concern" but there are no data so far on the population. <i>Uruguayan Gymnocalycium</i> (cactus) is in the category "Vulnerable" and its population is declining.</p> <p><b>Important Bird Areas (IBAS):</b> BirdLife International has identified for Uruguay, 22 IBAs Important Bird Areas, 2 areas of importance for endemic birds (IBAs) and 450 bird species have been registered in our country, 40 of them are threatened with extinction. So far there is no information on the status of IBAs in our country. These 2 IBAs are: Argentine Mesopotamian grasslands (Artigas, Salto, Paysandú, Río Negro) and Eastern swamps and wetlands (Cerro Largo, Treinta y Tres and Rocha). The NGO Aves del Uruguay is the one that implements in our country Bird International's IBAs program for bird conservation. These areas are scattered throughout the country, with some concentrations found mainly in the southeast and along the coast.</p> <p>At the national level, since its creation in 2000, the National System of Protected Areas (SNAP) has among its objectives the protection of areas with concentrations of biological diversity. The SNAP is supported by Law 17.234 and was created under the Ministry of Housing, Land Management and Environment (MVOTMA). The SNAP has 15 areas of which 4 are classified as Management Category IV (IUCN): Habitat and/or Species Management Areas and are considered HCV 1 for the purposes of this study. They represent 17% (48,675 ha) of the protected areas. This category includes land and/or marine area subject to active intervention for management purposes, to ensure the maintenance of habitats and/or to meet the needs of certain species. These areas have management plans specifying which activities can be carried out in the area and which not. In these cases, the decree of entry of the area to the SNAP indicates which activities are permitted. The SNAP includes international categories such as UNESCO World Heritage Sites and Biosphere Reserves and RAMSAR sites</p> <p>Uruguay has a list of priority species for conservation, a red list of birds and a red list of amphibians and reptiles in Uruguay.</p> <p>Habitats of rare or endangered species assessed at the national level presented in the lists (indicator 3.0) are not always identified and mapped and their presence or absence should be assessed.</p>	<p>protected against threats from management activities</p>
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	<p>In an interview with the director of SNAP on 15 March 2017, she told us that protected areas cover 35% of the country's species, with protected areas in 70% of the ecoregions. The 65% not considered so far by the protected areas is contemplated in the regular forest management planning. Current legislation requires all plantations over 100 ha to submit management plans to DINAMA, the environmental agency that oversees environmental requirements, including the threat to the species listed in the aforementioned documents, which may or may not grant the plantation permit.</p> <p><b>Threat identification and assessment</b></p> <p>Globally, HCV 1 may be threatened by management activities, mainly due to habitat elimination and fragmentation.</p> <p>In relation to CITES species, and as reported by the focal point in Uruguay, there is no evidence of systematic non-compliance with illegal trade in the species of fauna and flora included in the appendices.</p> <p>With respect to the species present in the IUCN lists, the first 3 species mentioned are not threatened by forest management, in the case of fish, afforestation does not affect their habitat, and for the frog and wild mouse their population is stable. The case of the cactus, it is included in the international legislation and subject to international controls of management and trade. This species is found in 2 SNAP protected areas and its distribution in territorial units is available on DINAMA's website (It is available in <a href="https://www.dinama.gub.uy/especies/especie/Cyc_uruguay/">https://www.dinama.gub.uy/especies/especie/Cyc_uruguay/</a>). In the case of the cactus, its habitat is rocky outcrops in the grassland environment. Any management of forest plantations avoids rocky areas as it does not pose a danger to this species. In addition, the use of soils intended for afforestation (exotic plantations) is not associated with this type of habitat.</p> <p>As defined by the Convention on Biological Diversity (CBD), invasive alien species (IAS) are one of the three most important causes of species extinction in nature, along with habitat alteration and overexploitation. In this framework, Uruguay proposed to meet by 2020 the Aichi Target No. 9, which indicates that by 2016 (9a) Uruguay will have a register of invasive alien species that will serve as input for the design of integrated management actions. By 2017 (9b), Uruguay will have a risk classification for each of the main invasive alien species and by 2020 (9c) there will be an identification and characterization of the routes of introduction and will have designed and begun to implement control plans for invasive alien species that have been defined as high priority in the risk classification. In the Strategic Plan for the Conservation and Sustainable Use of the Biological Biodiversity of Uruguay 2016 - 2020, it is explained that the IAS, be it flora or fauna, cause serious disturbances to the biological diversity at the level of ecosystem as well as species or genetic resources.</p>		
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	<p>and interviews carried out, it is concluded that there is no systematic non-compliance with environmental laws and regulations by forestry companies in the country. According to the relevant authorities and inspectors of environmental requirements (DINAMA, DINAGUA, MGAP, MIEM), the level of compliance with environmental standards by forest companies is high.</p> <p>Plantations under 100 ha (forest smallholders) occupy a total of 94,868 ha (DIEA, 2014) (see indicator 1.3). Of this total, 33,759 ha are under FSC management in the forest promotion programs of companies Montes del Plata, UPM and small producers groups. The remaining 61,109 ha, representing 5.7% of the total of 1,071,128 ha (total affected area of forest plantations according to DIEA (2014), are not required to present the PEA (DINAMA).</p> <p>It can be clearly seen that plantations under 100 hectares not certified represent a low proportion of the total forested area in the country and are therefore considered to represent a low risk of affecting potential HCVs. Areas under 100 ha not covered by forest management certification and its requirements, do not reach 6% of the country's forest area. DINAMA considers that forest plantations of less than 100 ha have a negligible negative impact. Despite the above mentioned, the WG considers that such plantations should have a management plan accepted by the DGF and without this, it is not possible to ensure that in all cases they meet the requirements and do not have an impact on HCV 1. For this reason and based on the precautionary approach, the WG determines specified risk for all these plantations.</p> <p>In addition, native forests and palm grove ecosystems are protected by Decree No. 22/993 - Forestry, Indigenous and Native Forests - Protection of Native Forests and Palm Groves. It prohibits logging and any operation that threatens the survival of the palm groves and the indigenous forest with the exception that the product of the exploitation is destined for domestic use and fence of the establishment and in case of authorization of the General Directorate of Renewable Natural Resources of the Ministry of Livestock, Agriculture and Fisheries (more information in Cat 1: Sources of legal wood). With respect to the coastal-marine environment, Uruguay has made progress in planning protection measures for the coastal-marine zone, particularly through the approval of Law No. 19.175 on Responsible Fishing and Promotion of Aquaculture. It declares of general interest the conservation, research, sustainable development and responsible use of hydrobiological resources and the ecosystems that contain them.</p> <p>In line with this, experts have mentioned that the forest plantations promoted by current legislation only directly affect areas corresponding to the prairie ecosystem, which are in priority forest soils, not wetlands or forests (in the first case depending on the ecological characteristics of the species promoted and, secondly, by the explicit prohibition of native forest felling established in the national regulatory framework). There is no evidence of conversion of native forests to forest plantations. In</p>		
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	<p>the interview with Juan Pablo Nebe, director of the Division of Forest Management of the DGF, it is stated that the felling of native forests for commercial planting is never authorized. There is no evidence of systematic non-compliance with this indicator in relation to forestry. Although there are cases of illegal logging of the native forest in Uruguay, this is not related to the management of forest plantations and the cases in which it occurs for agricultural crops are isolated; it is not systematic. On the contrary, there is vast information on the increase of native forest in Uruguay in recent decades. According to the FAO report "Global Forest Resources Assessment 2010", Uruguay has increased the area of its forests by 28%. In fact, the area of native forest in Uruguay has grown from 667,000 ha in 1990 (www.spf.com) to 850,000 ha in 2014 (Agricultural Statistical Yearbook, 2017), which means an increase of 27.4% of the land surface.</p> <p>Therefore, the ecosystem that is directly threatened is the grassland ecosystem. The lists mentioned in indicator 3.0 show information on species of conservation concern.</p> <p>In an interview with experts, it is mentioned that the main threat to amphibians and reptiles is the destruction of habitat, both directly and indirectly through pollution, for example. The expert mentions that the environmental matrix has changed a lot, and this inevitably changes the conditions for the species, benefiting some and harming others. In relation to conservation, the most relevant factor related to the conservation of herpetofauna in Uruguay is the destruction and fragmentation of the habitat as a consequence of land use change (urbanization and macro-agricultural industries such as afforestation, soybean and rice). In relation to afforestation, the main problem he mentions is that there is no global planning at the country level. The interviewee considers that forest companies show responsibility. The highest concentration of these species is found in protected areas, which have been designated with specified risk, taking into consideration the precautionary approach (as explained in previous paragraphs).</p> <p>Regarding the areas of importance for birds, the NGO Aves Uruguay explains that the IBAs program acts as a transversal axis to the conservation projects of Aves Uruguay and has been agreed with the National System of Protected Areas (SNAP), which will be an input for the development of the System. Birdlife International adds that "Priority birds for conservation are currently being identified, with a view to the creation and identification of new protected areas".</p> <p>Of the 22 IBAS identified, 9 are in protected areas already included in the SNAP and 3 are in the process of being included in habitat conservation measures. Using the precautionary approach, PA are designated with specified risk (explained above) which includes these 9 IBAs. Regarding the other IBAs, the vast majority of the forestry projects located in the IBAs zones can be seen in the DINAMA visual display, classified by DINAMA, as competent authority, in category A, given that there is no significant negative environmental impact within what is tolerated and foreseen by the</p>		
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		<p>regulations in force. In other words, they are very low magnitude, insignificant, reversible and temporary impacts (for more information see Sources of legal wood, Category 1) so the WG agrees that forest management does not pose a threat to these areas.</p> <p><b>Risk designation and determination of risk</b></p> <p>The WG, after analyzing the evidence, concludes that the risk is:</p> <p>Specified risk for SNAP protected areas and for plantations under 100 ha without a management plan registered with the DGF.</p> <p>Threshold (8) applies: HCV1 was identified and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>Low risk for the rest of the country:</p> <p>Threshold (7) applies: HCV 1 has been identified and/or is likely to be present in the assessment area but is effectively protected against threats from management activities.</p>		
<p>3.2 HCV 2</p> <p>Landscape-level ecosystems and mosaics: Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of</p>	<p>1, 15, 39 - 49</p>	<p>According to Intact Forest Landscape maps and information provided by Global Forest Watch, Uruguay does not have intact forest landscapes. At the national level there is a study of the landscape regionalization of Uruguay.</p> <p>In the Common Guidance for the Identification of HCV, it is explained that the following could be classified as HCV 2: Areas larger than 50,000 ha that are relatively far from human settlements, roads or other accesses. Above all, if they are among the largest areas of the country. Based on this and the information available below, we have been able to identify HCV 2.</p> <p>In Uruguay, large ecosystems and mosaics of ecosystems on a landscape scale that are significant at a global, regional or national level, and that contain viable populations of the great majority of species that appear naturally, in natural patterns of distribution and abundance of these dimensions are protected by the National System of Protected Areas. For this reason, at the national level it contiguous protected areas totalling 50,000 ha could potentially classify as HCV 2.</p> <p>Following this logic, the Protected Area (PA) Laguna de Rocha (34,295 ha) and Laguna Garzón (36,928 ha) total a continuous protected area of 71,223 ha, including land and maritime areas, and therefore the set of these 2 areas would be classified as HCV 2.</p>	<p>Country</p>	<p>Specified risk for SNAP protected areas.</p> <p>Threshold (12) applies: HCV 2 was identified, and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>AND</p> <p>Low risk for the rest of the country.</p> <p>Threshold (11) applies: HCV 2 has been identified and/or is likely to be</p>

<p>distribution and abundance.</p>		<p>Also, the RAMSAR areas. The RAMSAR Convention entered into force in Uruguay on 22 September 1984. There are currently 3 sites designated as Wetlands of International Importance (Ramsar sites), with an area of 435,837 hectares. These are as follows: Laguna de Rocha and Esteros de Farrapos and islands of the Uruguay River (more information in indicator 3.3).</p> <p>In Uruguay, there are no Intact Forest Landscapes (IFP) areas, nor large areas greater than 50,000 ha of riparian native forest (with the exception of SNAP areas) that are relatively far from human settlements, roads, or other accesses.</p> <p>The experts of the Working Group understand that native riparian forests have connector functions and cannot infer that they play a significant role in maintaining large areas at the landscape level (according to the Guide for the identification of HCV). They are sensitive areas and are therefore protected by law.</p> <p><b>Threat identification and assessment</b></p> <p>Regarding protected areas:</p> <p>Currently, Laguna Garzón Habitat and/or Species Management Protected Area does not have a management plan. During the time it takes to prepare the management plan, the decree of inclusion of Laguna Garzón (Maldonado-Rocha) to the SNAP establishes, among the area's protection measures, limitations and prohibitions, the development of traditional or non-traditional productive uses, which by their nature, intensity or modality, lead to the alteration of the area's environmental characteristics and especially those that affect the coastal dynamics of the area, which do not have the authorization of the National Directorate for the Environment, until the area manager is appointed and then of the latter.</p> <p>The management plan for Laguna de Rocha Protected Landscape PA (also a RAMSAR area) indicates that the main economic activities within the area and its immediate surroundings are livestock farming, agriculture, traditional fishing, and tourism. To a lesser extent, agriculture and forestry are developed. Afforestation is allowed only in the medium intervention zone and limited to afforestation for sheltered and/or landscaped forests with native species.</p> <p>Concerning the Ramsar area of Esteros de Farrapos and islands of the Uruguay River, they are part of the protected areas of the SNAP, both with approved management plans. Despite this, the WG considers that the effectiveness of the SNAP cannot be assured (see indicator 3.1).</p>	<p>present in the assessment area, but is effectively protected against threats from management activities</p>
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	<p>In DINAMA's visual display you can see that within these protected areas there are pine and eucalyptus plantations. They are found in the zones allowed in the management plan and its decree, and their main use is as shelter and shade. The exploitation of these plantations will be mainly for domestic use, so the possibility of this wood entering as controlled wood is very low and harvesting will be planned between the plantation and the SNAP area administrators. Mismanagement of harvesting could pose a threat to this area. With this information and considering that the management effectiveness is not sufficient (see indicator 3.1) to prevent damage to HCV 2 if forest management exists and based on the precautionary approach all SNAP protected areas are designated with specified risk.</p> <p>In the summary of the RAMSAR area Bañados del Este y Franja Costera, published by ramsar.org, the main threats are related to current use and potential changes in land use within and outside the boundaries of the Ramsar site, mainly through the use of fertilizers and herbicides used in rice production and the growth of unplanned tourism. There is no evidence to indicate that forestation is a threat in this area.</p> <p>The native forest is not threatened by forest activity nor is there evidence of conversion of native forest to forest plantations. In the interview with Juan Pablo Nebe, director of the Division of Forest Management of the DGF, it is stated that the felling of native forests for commercial planting is never authorized. There is no evidence of systematic non-compliance with this indicator in relation to forestry. Although there are cases of illegal logging of the native forest in Uruguay, this is not related to the management of forest plantations and the cases in which it occurs for agricultural crops are isolated; it is not systematic. On the contrary, there is vast information on the increase of native forest in Uruguay in recent decades. According to the FAO report "Global Forest Resources Assessment 2010", Uruguay has increased the area of its forests by 28%. In fact, the area of native forest in Uruguay has grown from 667,000 ha in 1990 (www.spf.com) to 850,000 ha in 2014 (Agricultural Statistical Yearbook, 2017), which means an increase of 27.4% of the land surface.</p> <p>There are no recorded areas of HCV 2 that cross regional or national boundaries and therefore there is no FSC risk designation for portions located outside national borders.</p> <p><b>Risk designation and determination of risk</b></p> <p>The WG, after analyzing the evidence and based on the precautionary approach, concludes that the risk is:</p> <p>Specified risk for SNAP protected areas. Threshold (12) applies: HCV 2 was identified and/or its presence is likely in the assessment area and is also threatened by management activities.</p>		
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		<p>AND</p> <p>Low risk for the rest of the country.</p> <p>Threshold (11) applies: HCV 2 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats from management activities</p>		
<p>3.3 HCV 3</p> <p><b>Ecosystems and habitats:</b> Rare, threatened, or endangered ecosystems, habitats or refugia.</p>	<p>2, 8 - 10, 21, 29 to 32, 35, 37, 40 - 42, 50 - 60, 103.</p>	<p>The occurrence of HCV 3 in the assessment area is likely. There are several international and national indications of ecosystems and habitats in the country that could be classified as rare, threatened or critically endangered.</p> <p>At the international level</p> <p>There are currently 3 sites designated as Wetlands of International Importance (Ramsar sites), with an area of 435,837 hectares. These are as follows: Bañados del Este (included in the biosphere reserve) and Franja Costera, Laguna de Rocha and Esteros de Farrapos and islands of the Uruguay River. The last two are part of the SNAP and have an approved management plan.</p> <p><b>Bañados del Este and Franja Costera</b></p> <p>This Ramsar site is located in the southeastern region of Uruguay on its Atlantic coast and in some areas borders with Brazil and has an area of 407,408.0 ha. A complex of wetlands linked to three important coastal lagoons in Uruguay: Laguna Merín, Laguna Negra and Laguna de Castillos. It was included in the List of Wetlands of International Importance because it supports a large number of species of fauna and flora, many of which are in a vulnerable state of conservation or are endemic. The main threats are related to current use and potential changes in land use within and outside the boundaries of the Ramsar site, mainly through the use of fertilizers and herbicides used in rice production and the growth of unplanned tourism. There is no evidence to indicate that forestation is a threat in this area.</p> <p><b>Laguna de Rocha</b></p> <p>This site is located in the department of Rocha in southeastern Uruguay on its Atlantic coast and has an area of 10,933.0 ha. It is part of the lake system of the Atlantic coast that is characterized by communicating with the Atlantic Ocean through a dynamic system of opening and closing sandbars. Types of wetlands present in the site include beaches, coastal lagoons, rivers and other seasonal wetlands. The international importance of this site lies in the fact that it is a representative sample of the singular ecosystems that are the coastal lagoons and is the only one in the country that develops</p>	<p>Country</p>	<p>Specified risk for:</p> <p>The SNAP protected areas, for plantations greater than 100 ha that overlap with endangered or critically endangered ecosystems, for plantations under 100 ha without a management plan registered with the DGF and for the 10 psamofilo forest patches identified and designated for conservation in the report: “Caracterización y distribución espacial del bosque y matorral psamófilo”, (page 24, table No. 10)</p> <p>Threshold (17) applies: HCV 3 was identified, and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>AND</p>

	<p>submerged vegetation throughout the year. To the importance of the site is added its role in the maintenance of threatened and endemic species that are part of the great biodiversity it possesses.</p> <p><b>Esteros de Farrapos and Islands of the Uruguay River</b></p> <p>The Ramsar site is located to the west of Uruguay in the lower part of the Uruguay River in the Department of Río Negro and has an area of 17,496 ha. The site is a wetland system in the lower part of the Uruguay River and comprises the estuaries of Farrapos and 24 islands and islets with wetland types such as rivers, estuaries, and forested freshwater wetlands that flood both temporarily and permanently. This site was included in the List of Wetlands of International Importance because it is a representative example of the wetlands found in the transition zone between two ecosystems: Paranense and Chaco. Moreover, it is of utmost importance for a large number of species that are in a vulnerable conservation status. Since 2006, in addition to forming the network of Ramsar Sites, it is a Protected Area of the SNAP, and since 2014 it has a management plan.</p> <p>Uruguay has a UNESCO Biosphere Reserve called Bañados del Este. Includes protected areas such as Monumento Histórico y Parque Nacional de Fortaleza de Santa Teresa, Parque Nacional y Reserva de Fauna y Flora de El Potrillo de Santa Teresa, Monumento Histórico Parque y Fuerte San Miguel, Refugio de Fauna Laguna Castillos, Reserva Forestal de Cabo Polonio y Aguas Dulces, Monumento Natural de Dunas y Costa Atlántica, Parque Nacional Lacustre de las Lagunas de Rocha y Garzón. This "Eastern Wetlands" region comprises a remarkable complex of highly biodiverse ecosystems and rich wildlife. The biosphere reserve develops territorial planning and management activities, incorporating the environmental dimension into local economic and social systems, local participation and the generation of knowledge.</p> <p>According to the IUCN Red List of Ecosystems in Uruguay, no assessment has yet been made of ecosystems that have reached the final stage of degradation or that are threatened or at levels of critical danger. This is one of the priority issues being discussed among IUCN member organizations.</p> <p>At the national level:</p> <p>At the national level, there is an evaluation of threatened environments (Map available in DINAMA's environmental viewer) that classifies the environments as vulnerable, threatened, and critically threatened. These were defined in 2012 by Brazeiro A., Soutullo A. and Bartesaghi L. within the framework of the Conservation Priorities Project within the eco-regions of Uruguay, based on IUCN Criteria for Threatened Ecosystems. Forest management could pose a threat to these threatened environments and is therefore discussed in the section below.</p>	<p>Low risk for the rest of the country.</p> <p>Threshold (15) applies: HCV 3 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats from management activities</p>
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	<p>As a protection scheme, the <b>National System of Protected Areas (SNAP)</b> has 4 areas classified as Management Category IV (IUCN): Habitat and/or Species Management Areas and represent 17% (48675 ha) of protected areas. This category includes land and/or marine area subject to active intervention for management purposes, to ensure the maintenance of habitats and/or to meet the needs of certain species. These protected areas are:</p> <ul style="list-style-type: none"> <li>• <b>Habitat and/or Species Management Area Rincón de Franquía.</b></li> </ul> <p>This area is located in the department of Artigas and takes part of the SNAP since 2013. It is home to a wide variety of flora and fauna. At the same time, it is one of the 22 IBAs (Important Bird Areas) in Uruguay, proposed by Aves Uruguay to BirdLife.</p> <ul style="list-style-type: none"> <li>• <b>Habitat and/or Species Management Area Esteros y Algarrobales del Río Uruguay.</b></li> </ul> <p>The area, which covers 1550 hectares of estuaries (esteros), carob trees (algarrobales) and native forests, and is located on the margin of the Uruguay River in the department of Río Negro. It is the habitat of a variety of particular species of native fauna and flora. This site stands out for hosting a wetland sector recognized as a site of international importance (41% of its territory belongs to the Ramsar Site), which allows it to play a relevant role in the conservation of endangered elements of biodiversity in Uruguay.</p> <p>The protected area has been managed for the conservation of its biodiversity by its current owner from 1995 to date. It thus becomes the first area to be managed by a private actor.</p> <ul style="list-style-type: none"> <li>• <b>Habitat and/or Species Management Area Laguna Garzón</b></li> </ul> <p>Laguna Garzón is located on the border between the departments of Maldonado and Rocha and takes part of an extensive system of lagoons on the Atlantic coast of the Southern Cone. Thanks to its connectivity with the Atlantic Ocean, the area presents a mosaic of unique environments of high landscape and heritage value in a small land area and a great diversity of fauna and flora associated with those environments. It presents a great diversity of environments representative of the Atlantic coast of Uruguay, with strong natural and heritage value, and the presence of priority species for conservation, both at a national and international scale.</p> <ul style="list-style-type: none"> <li>• <b>Cerro verde and Islas de la Coronilla.</b></li> </ul> <p>The coastal-marine area of Cerro Verde and Islas de la Coronilla are located in the oceanic strip of the department of Rocha (adjacent to Santa Teresa Park and very close to the town of La Coronilla). It is an area with a high degree of naturalness and an important variety of environments that support</p>		
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	<p>a great diversity of species. The land portion comprises almost 1700 hectares and includes hills and plains associated with coastal dunes, ravines, rocky tips, sandy beaches and different types of plant formations. These include the coastal scrub of Cerro Verde (which includes a unique association of plant species with the presence of endemic species) and relics of coastal native forest (catalogued as nationally endangered).</p> <p>The 10 patches of psamofilo forest identified in the study called “Caracterización y distribución espacial del bosque y matorral psamófilo”, (page 24, box No. 10.), which shows the distribution of this ecosystem, are identified as HCV 3. This study is carried out on the psamofilo forests and scrublands of the Uruguayan coast. The coastal zone (Colonia, San José, Canelones, Montevideo, Maldonado and Rocha) is home to a high percentage of the country's biodiversity. Regarding the fauna, the presence of migratory and distribution species restricted to coastal environments, psamofilo forests and scrublands are habitats of special importance for species of conservation interest. The threat assessment is presented in the following section.</p> <p><b>Threat identification and assessment</b></p> <p>Uruguay has several laws and decrees concerning the protection of HCV 3.</p> <p>In the summary of the RAMSAR area Bañados del Este y Franja Costera, published by ramsar.org, the main threats are related to current use and potential changes in land use within and outside the boundaries of the Ramsar site, mainly through the use of fertilizers and herbicides used in rice production and the growth of unplanned tourism. There is no evidence to indicate that forestation is a threat in this area.</p> <p>In relation to Laguna de Rocha (RAMSAR Summary for Laguna de Rocha) the threats are related to economic activities, tourism and urban development. Since 2010, this area is within the SNAP as Laguna de Rocha Protected Landscape and has a management plan. The management plan for Laguna de Rocha Protected Landscape PA indicates that the main economic activities within the area and its immediate surroundings are livestock farming, agriculture, traditional fishing, and tourism. To a lesser extent, agriculture and forestry are developed. Afforestation is allowed only in the medium intervention zone and limited to afforestation for sheltered and/or landscaped forests with native species.</p> <p>The third Ramsar site called Esteros de Farrapos and the islands of the Uruguay River are part of the SNAP protected areas. The main threat according to the management plan is intensive agricultural production characterized by a high use of agrochemicals which could be transferred to the wetland contaminating the matrix. Even with an approved management plan, the WG cannot ensure</p>		
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	<p>that HCV 3 attributes are effectively protected and therefore relies on the precautionary approach to designate specified risk to this PA and all SNAP PA as explained in more detail below.</p> <p>Concerning protected areas and as described in the previous point, 4 protected areas fall within the scope of the SNAP under this category of great importance for the country.</p> <p>Protected areas relevant to this indicator present a management plan and there is no evidence that the areas are degraded. There are forest plantations in the area allowed by the protected area's management plan. In these cases, the use of these plantations is mainly for domestic use and shelter and shade so the possibility of entering the controlled wood system is very low. However, if the protected area does not have a management plan that specifies the harvesting, it will be planned jointly with the responsible state entities and the plantation administrator (DINAMA).</p> <p>The effectiveness of the management of Uruguay's protected areas has been and is being evaluated through the METT methodology. The results showed that, of the 15 areas entered into the SNAP, 2 show good management effectiveness, 9 show moderate effectiveness and 4 show poor management. Generally, only a few of the main biodiversity and cultural values of the assessed areas are being partially degraded. In none of the areas is there an alarming risk of degradation.</p> <p>As mentioned in indicator 3.1, the director of SNAP considers that Uruguay has around 1% of the surface area of protected areas (land-based). This value is very low, however, the percentage of conservation based on importance is high in some objectives and low in others. To date, the planning has been done at the land surface level and works are in progress at the marine level. Ecoregions and landscapes are in approximately 90% of representativeness; here is where the percentage is greater. At the ecosystem level 40% and at the species level 35%. The SNAP measures the representation of conservation objects: There are 7 ecoregions of the landscape where is sought to have a protected area, so the measure of the efficiency of meeting objectives is whether or not they have PA in all the ecoregions. To date there are PA in 70% of the ecoregions. Another indicator relating to efficiency, from a management point of view, are management plans. To date, of the 14 protected areas, 4 have approved management plans.</p> <p>Since 1994, Uruguay has been a signatory to the <b>Convention on Biological Diversity (CBD)</b>. The <b>Aichi Biodiversity Targets</b> are a set of 20 targets grouped around five Strategic Objectives, to be achieved by 2020. They are part of the Strategic Plan for Biodiversity 2011-2020, adopted in 2010 by the 10th meeting of the Conference of the Parties to the Convention on Biological Diversity.</p> <p>In this respect, the director of SNAP believes that for SNAP the AICHI targets are an indicator of efficiency at the international level. The commitment is that by 2020 all countries should have 20% of the land territory and 10% of the marine territory covered by conservation areas, which need not</p>		
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	<p>be protected areas, but sites that have some measure of protection at the area level. Ramsar sites, biosphere reserves, native forest protected by law, and many other conservation strategies also enter here. Considering all the conservation strategies, to date, Uruguay has 13% in terms of conservation measures on land and 1% with respect to marine environments. At the SNAP level, 1% of the national territory is delimited as a Protected Area.</p> <p>The SNAP measures the representation of conservation objects: the objective is to have at least one protected area in each of the 7 ecoregions of the landscape. To date there are PA in 70% of the ecoregions. Another indicator relating to efficiency, from a management point of view, are management plans. In 2018, a new PA is approved to join the SNAP, for a total of 15. Of these, 4 have approved management plans and another 4 are about to be approved. The areas that do not yet have a management plan present a list of activities that may or may not be carried out in their decree of admission to the SNAP.</p> <p>Even though not all areas have approved management plans, the uses are delimited in the decree of admission of each area. The decree indicates whether forest plantations are allowed or not and if so, in which area.</p> <p>While the above information shows how the SNAP is working on continuous improvement and there is no evidence at this time that areas are degraded, the WG cannot ensure that HCV 3 will not be affected due to demonstrated low efficiency. For this reason, the precautionary approach is used and all SNAP protected areas are designated as specified risk.</p> <p>Regarding degraded ecosystems, each plantation project is evaluated for a PEA approval by DINAMA also under this criterion. Most of these projects are classified as Type A (no potential negative impacts (see the table of Sources of legal wood for more information). However, using the precautionary approach, it is considered that the forest management of plantations larger than 100 ha could present a threat in areas that overlap with endangered or critically endangered areas (map available in DINAMA's viewer) and is designated as specified risk (see risk designation).</p> <p>Plantations under 100 ha (forest smallholders) occupy a total of 94,868 ha (DIEA, 2014) (see indicator 1.3). Of this total, 33,759 ha are under FSC management in the forest promotion programs of companies Montes del Plata, UPM and small producers groups. The remaining 61,109 ha, representing 5.7% of the total of 1,071,128 ha (total affected area of forest plantations according to DIEA (2014), are not required to present the PEA (DINAMA).</p> <p>It can be clearly seen that plantations under 100 hectares not certified represent a low proportion of the total forested area in the country and are therefore considered to represent a low risk of affecting potential HCVs. Areas under 100 ha not covered by forest management certification and its</p>		
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	<p>requirements, do not reach 6% of the country's forest area. DINAMA considers that forest plantations of less than 100 ha have a negligible negative impact. Despite the above mentioned, the WG considers that such plantations should have a management plan accepted by the DGF and without this, it is not possible to ensure that in all cases they meet the requirements and do not have an impact on HCV 3. For this reason and based on the precautionary approach, the WG determines specified risk for all these plantations.</p> <p>In relation to the psamofilo forest, the document “Caracterización y distribución espacial del bosque y matorral psamófilo”, (page 24, table No. 10.) shows the distribution of this ecosystem. In this document, 10 patches along the coast are recommended as conservation priority areas. The precise location of these can be found in the document.</p> <p>There is no evidence that commercial plantations do not affect the psamofilo forest, including livestock farming, tourism, and urban development as the main threats (see Grupo Guayuvirá report).</p> <p>The available information is limited, so it cannot be seen that commercial plantations affect the pasmosillo forest. Based on the precautionary approach, the WG designates specified risk for these 10 patches. Control measures are the verification of the non-affectation of the planted forest to the psamofilo forest patches identified for conservation.</p> <p><b>Risk designation and determination of risk</b></p> <p>HCV 3 has been identified in the area under assessment. Potential threats from forestry have been identified.</p> <p>The established risk for this indicator is specified risk for: all the SNAP protected areas and, for plantations greater than 100 ha that overlap with endangered or critically endangered ecosystems, for plantations under 100 ha without a management plan registered with the DGF, and for the 10 psamofilo forest patches identified and designated for conservation in the report: “Caracterización y distribución espacial del bosque y matorral psamófilo”, (page 24, table No. 10)</p> <p>Threshold (17) applies: HCV 3 was identified, and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>AND</p> <p>Low risk for the rest of the country.</p>		
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		Threshold (15) applies: HCV 3 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats from management activities.	
3.4 HCV 4  Critical ecosystem services: Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes.	1, 21, 38, 45, 61 – 65, 104-107.	<p>HCV 4 occurs in Uruguay and its presence is likely.</p> <p>In the area under assessment, there are native forests that protect the banks of rivers considered as erodible soils and large wooded areas. Law 15.939 protects the entire native forest of the national territory while large areas (Montes del Queguay and Esteros de Farrapos) are declared SNAP protected areas.</p> <p>Montes del Queguay protected area is located at the confluence of the Queguay Grande and Queguay Chico rivers in the department of Paysandú. The area was valued for its environment diversity, highlighting the degree of naturalness and elements of interest for the protection of the ecosystem and priority species for conservation. This area has an approximate extension of 20,000 hectares where different environments are represented: lowlands (wetlands, grasslands, lagoons, fluvial courses), one of the largest masses of natural riparian mountains in the country, highlands (basaltic mountain ranges and forests of associated hills), shrubs or chircales, park forests and non-floodable grasslands, and there are several priority plant species for conservation. Esteros de Farrapos e Islas del Río Uruguay National Park is located in the department of Río Negro. It represents a system of fluvial wetlands, islands and islets that are flooded permanently and/or temporarily as a result of the flooding of the Uruguay River. On its banks there is tree vegetation with a great variety of species that buffer the effect of river floods. This site stands out for its high degree of naturalness, the diversity of its environments and its role in the prevention and control of floods, the protection of the coasts of the Uruguay River and as a breeding site for priority species for conservation and commercial value. Several ecosystems coexist there: marshes, swamps, natural fields, the riverine scrub and mountain -generator of a biological corridor-, and the open park mountain with its associated carob trees (algarrobales) and blanqueales (soils with high contents of calcium carbonate). These ecosystems allow an important diversity of bird species, some of them threatened at national and regional level. The islands are also breeding and wintering grounds for migratory species and have been recognized as a Ramsar site</p> <p>Uruguay has legal tools applied to this indicator:</p> <p>Law No. 15.239, Law on Management and Conservation of Soils and Waters. This law is also related to the preservation of water quality, through the promotion of land use plans, as an instrument to reduce water erosion, and therefore sediments with contaminating particles in water courses.</p>	<p>Specified risk for SNAP protected areas. Threshold (22) applies: HCV 4 was identified, and/or its presence is likely in the assessment area and is also threatened by management activities.</p> <p>AND</p> <p>Low risk for the rest of the country. Threshold (21) applies: HCV 4 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats from management activities</p>



	<p><b>Application distances for phytosanitary products.</b> MGAP Resolution of 27 February 2008. National legislation regulates the distances to watercourses that must be respected when applying phytosanitary products. A buffer zone of at least 20 m width shall be provided and measured from the limit of the average water level or regular channel into the adjacent terrain. If there is native forest associated with the watercourse, the distance will be measured from the outer edge of the mountain. Resolution MVOTMA N° 229/015, of 24 February 2015, Specific regulations for the Santa Lucía River basin. Cited in the Guide "Guidelines for Forest Environmental Management". (MVOTMA, September 2016)</p> <p>Regarding water collection points, FAO's Aquastat programme to 2015 indicates that 99% of the population has access to improved drinking water sources (100 and 95% in urban and rural areas respectively).</p> <p>Law No. 15.896 of 1987 regulates the prevention of forest fires. It prohibits outdoor fires and burns from December 1 of each year until the second half of April of the following year. This measure is intended to prevent forest fires during the summer, when the probability of their occurrence increases due to high temperatures and low humidity, among other factors. Decree No. 436/007 states that those responsible for wooded areas must keep their premises clean and guarded, with regard to fire prevention. The perimeter and internal firewalls must be kept free of vegetation in order to avoid the propagation of fires. the regulations in force also indicate the regulatory distances for internal and perimeter firewalls, as well as distances to native forests and watercourses. In addition, all departmental and national rules that apply to this purpose must be complied with. Non-compliance with fire police regulations may be sanctioned with fines ranging from 10 to 200 UR (Adjustable Units). The Criminal Code provides that anyone who ignites a flame, endangering the safety of persons or property of others, or violating those rights, shall be punished by imprisonment for a term of 12 months to 16 years. Arson (for negligence, recklessness, violation of laws or regulations) is punishable by 6 months imprisonment to 6 years' imprisonment. In addition, all damages must be repaired.</p> <p>2 Uruguayan cases have been selected by FAO as examples of exemplary cases of sustainable forest management (2016) and it is evident that the design of the plantations respects hydrologically sensitive areas and the pre-existing natural vegetation (natural forests, grasslands, marshes and wetlands). The surface and subsurface drains remain unaltered.</p> <p><b>Threat identification and assessment</b></p> <p>Forest plantations do not pose a threat to basic ecosystem services at critical times. Native forests are not replaced by forest plantations. In 2012, at a meeting organized by WWF, it is announced that Uruguay has achieved the goal of increasing the area of native forest. Large forested areas are</p>		
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	<p>declared as protected areas within the SNAP. While this provides a certain level of protection, as seen in indicator 3.1 and 3.3, the WG considers that, at present, SNAP PA management plans cannot ensure that HCV 4 are not threatened, and therefore using a precautionary approach are designated with specified risk.</p> <p>The management plans are accepted by the DGF and DINAMA, who are in charge of checking these parameters. The DGF carries out field audits monitoring that the established distances are respected.</p> <p>The DGF carries out follow-up audits of the management plan and the territorial planning project (of registered plantations that are either smaller or larger than 100 ha). In the event that a non-compliance is verified, a report is drawn up and issued and the producer is informed of the observations, which must be addressed in order to comply with the management plan submitted and to be able to request the tax exemption certificates (as stated in indicator 1.7). Audits are carried out on the initiative of the DGF (ex officio audits) or in the event of a complaint (this may be by a third party or the producer himself). If non-compliances are not addressed, the sanctions file on the management plan shall be submitted to the legal division of the MGAP.</p> <p>According to the DGF, in 2017, 89 projects were registered to plant Yield Forests for Quality Timber and 40 of them were audited to evaluate compliance with the management plan. The deviations observed to the management plan are related to easily solvable aspects, e.g. width of the firebreak, canopy height, distances to the fences, etc. In general, non-compliances addressed regard the maintenance of distances from the native forest to one or two projects per year. From the understanding of the working group technical experts, it can be stated that generally non-compliances are addressed and the cases in which the procedure concludes with a sanction or a fine are exceptional.</p> <p>According to the available information, there are no problems in Uruguay regarding water availability and quality (more information in indicator 3.5). There is no evidence that indicates that afforestation is a threat to water quality.</p> <p>The Government report “Prevención y cuidado ambiental ante riesgo de incendios forestales” 2013 indicates that in Uruguay the highest percentage of forest fires, mainly old plantations, takes place in coastal areas, which are highly valued for their tourist and/or urban use. The affected areas are framed within coastal areas (sandy soils), which were mostly included in forestation plans, not with the aim of timber exploitation, but for a subsequent subdivision in plots given the tourist potential. This type of management has generated a lack not only of minimal preventive infrastructure - such as those that forestry enterprises must have - but also in the lack of maintenance activities for internal</p>		
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		<p>roads, emergency accesses, water reserves, thinning and cleaning of the land. These areas, which are mainly used for tourism, receive a large floating population during the summer season, with the consequent increase in the potential for fire risk (grillers, bonfires, pruning, land clearing, etc.)</p> <p>In Uruguay, there have been no substantiated complaints indicating a deterioration in ecosystem services, including water flow, caused by forest plantations.</p> <p>As of Law No. 15.239 on Management and Conservation of Soils and Waters and the Resolution on the Application of Phytosanitary Products, there is no evidence of non-compliance by the forestry sector with the regulations previously presented, nor are there any comments received in the public consultation or by the experts consulted. The WG, with the experience that endorses them, considers that forest management does not violate these regulations.</p> <p>The cases selected by FAO as examples of exemplary cases of sustainable forest management (2016) and it is evident that the design of the plantations respects hydrologically sensitive areas and the pre-existing natural vegetation (natural forests, grasslands, marshes and wetlands). The surface drains remain unaltered.</p> <p><b>Risk designation and determination of risk</b></p> <p>The designated risk for this indicator is:</p> <p>Specified risk for SNAP protected areas. Threshold (22) applies: HCV 4 was identified, and/or its presence is likely in the assessment area and is also threatened by management activities. AND</p> <p>Low risk for the rest of the country: Threshold (21) applies: HCV 4 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats from management activities</p>		
<p>3.5 HCV 5</p> <p>Community needs: Sites and resources fundamental for satisfying the basic necessities of local communities or</p>	<p>66 - 84</p>	<p>There is no occurrence of HCV 5 in Uruguay and its presence is unlikely.</p> <p>There are no Indigenous Peoples in the area under assessment, therefore, there are no threats to their fundamental needs (More information see cat. 2). The Uruguayan population is 3.4 million inhabitants of which 5% are rural. There is no dependence on the forest to meet the basic health and food needs of the entire population. Uruguay is an agricultural-livestock country whose food supply is accessible to the population and there is no dependence on the forest to cover basic needs.</p>	<p>Country</p>	<p>Low Risk</p> <p>Threshold (23) applies:</p> <p>There is no identified HCV 5 and its presence is unlikely in the area under assessment.</p>

<p>indigenous peoples* (for example for livelihoods, health, nutrition, water).</p>	<p>For this reason, forest management activities do not represent a threat to the basic needs of local communities.</p> <p><b>Availability of Potable Water.</b></p> <p>There is a strong and historical normative related to this subject. In 1978 the <b>Water Code</b> is approved, which establishes the attributions and responsibilities of the Executive Branch to administer the country's waters, in relation to their quantity and quality.</p> <p>Institutions that regulate water use in Uruguay. This normative framework is regulated by 12 institutions, among them are DINAGUA, DINAMA, MGAP, DGH, RENARE, OSE among others.</p> <p>The FAO report shows that the Uruguayan hydrographic network is extensive, with good availability of water resources in quality and quantity (18,900 m<sup>3</sup> per capita). In general terms, the use of water resources satisfies the needs of users and the issue is not perceived as a restriction to improve the productive development or quality of life of its inhabitants, being the first priority for its use, the supply of drinking water to populations. So far, the use of water for agriculture, human supply, power generation, industry and recreation has not generated many conflicts. However, it is warned that the demand for water is strongly increasing as a result of the development of agriculture and hydroelectric generation, which, together with a greater demand for water to supply the population, can cause problems for the use and disposal of water.</p> <p>Going deeper into water quality, in the document “El agua en Uruguay”, 2016, an interview with Engineer Margarita Pintos - Management of Potable Water of Sanitary Works of the State (Gerencia de Agua Potable de Obras Sanitarias del Estado, OSE) that the main factors that affect the quality of water courses are livestock, agriculture, drums and products such as fertilizers and pesticides that these sectors use. Sometimes their influence is not as noticeable because there are crops or riparian mountains that cushion the impact. Afforestation is not one of the main causes. With regard to urban and industrial discharges, it mentions that 80% of the pollution is of diffuse origin and 20% is associated with specific discharges.</p> <p>According to FAO's Aquastat programme to 2015 indicates that 99% of the population has access to improved drinking water sources (100 and 95% in urban and rural areas respectively). The improvement of sanitation facilities covers 96% of the population (97 and 96% in urban and rural areas respectively). 5% of the rural populations that do not have an OSE supply network have their own drinking water supply, mainly wells or cisterns that are distributed throughout the country and in large numbers, as shown in the DINAMA visual display. These natural wells are not related to the ecosystem service provided by the native forest with respect to access to water, but rather to the</p>		
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		<p>water recharge capacity of the soils and proximity to water tables. In any case, the native forest is protected by law and is managed for conservation as has been explained throughout the assessment.</p> <p>The Uruguayan territory has high availability of water depending on its rainfall regime, geological and edaphological characteristics, presence of an important hydrographic network, which determines the existence of water tables at depths accessible for use through natural wells and natural springs. Therefore, the WG understands that, in general, rural establishments scattered throughout the geography of Uruguay are supplied with water from natural wells close to the dwelling regardless of their remoteness from the native forest, not being affected by forest management activities.</p> <p><b>Rural income</b></p> <p>Studies of rural employees in the agricultural sector in Uruguay provide information on labour market indicators and rural employment in this sector, with an emphasis on rural wage earners.</p> <p>The agricultural sector ranks third in terms of the number of people employed in the country as a whole, after trade and manufacturing (2013: 9%, 17% and 11%, respectively). In the last four decades in Uruguay most of those employed in the agricultural sector are rural employees (maximum 60.3% in 2010, minimum 50.3% in 1975). In 2013, approximately 150,000 people were employed in the agricultural sector, of whom about 85,000 were rural employees (54.2%). Of the jobs generated by the agricultural sector, considering the subsectors, more than half of the jobs are generated in the livestock sector (83,855), of which the majority correspond to cattle ranching, 66,024 (41.7% of the total jobs), followed by agriculture (42,276), agricultural services (16,359) and forestry (12,193) (Year 2013). The vast majority of salaried workers in the agricultural sector carry out agricultural tasks (73%). They are distributed as follows: unskilled agricultural tasks (41.8%), skilled agricultural tasks (21%) and operators of agricultural and forestry machinery (9.9%). Four out of ten workers in the sector perform tasks considered unskilled. The remaining 27% of workers carry out domestic tasks, office tasks, salespersons, among others (2012). In the last four decades, rural employees together with family workers in the agricultural sector make up the majority of those employed in the agricultural sector (approximately 90%), with the highest figure in 1985 (90.5%) and the lowest in 1996 (83.2%).</p> <p>In addition to the products linked to the extraction and processing of wood, afforestation generates a set of non-timber products (NTFPs), which so far are of little economic significance. The main NTFPs in Uruguay are beekeeping and animal grazing. There are other uses of lesser importance, but none of these constitute the main source of income for communities.</p>		
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		<p>Experts consulted on this subject affirm that, although there are cases of NTFP exploitation in forest lands, these activities are very specific and localized, and do not constitute the main income of the people who carry them out, but a complement to their economies.</p> <p><b>Access to electrical power</b></p> <p>Uruguay is one of the most electrified countries in Latin America with an electrification rate of 98.7% and the UTE intends to continue advancing in the levels of electricity coverage of the national territory. In Uruguay, there are no communities that rely solely on firewood to meet basic energy needs. Other sources are available such as gas, oil, coal and electricity.</p> <p><b>Indigenous peoples (for more information see cat. 2)</b></p> <p>There are no indigenous communities in Uruguay that can be identified as ethnic groups, nor as social sectors with a particular profile.</p> <p><b>Risk designation and determination of risk</b></p> <p>The designated risk for this indicator is: low risk. Threshold (23) applies: No HCV 5 is identified and its presence in the country is unlikely. In Uruguay there are no Indigenous and/or traditional Peoples, nor are there any communities that depend on the forest to meet their basic health and food needs.</p> <p>The drinking water supply network is very extensive and reaches almost all parts of the country, including most rural villages; a 100% supply target has been fixed for the country.</p>		
<p>3.6 HCV 6</p> <p>Cultural values: Sites, resources, habitats and landscapes of global or national cultural, archaeological or</p>	<p>3, 38, 85 – 101.</p>	<p>Uruguay has HCV 6 designated by both national legislation and international conventions, including:</p> <p>The World Heritage Convention was approved by UNESCO's General Conference in 1972 and ratified by Uruguay in 1988 under Law No. 15.964 World Cultural and Natural Heritage. The World Heritage List is a list of cultural properties and natural heritage from around the world that are considered to be of outstanding universal value, that is, they are of value to all humanity, and not just to the community or country in which they are located.</p> <p>2 Uruguayan sites are included in the World Heritage List categorized as cultural properties:</p>	<p>Country</p>	<p>Low risk. Threshold (29) applies:</p> <p>HCV 6 has been identified and/or is likely to be present in the assessment area, but is effectively protected against threats</p>

<p>historical significance, and/or of critical* cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples, identified through engagement with these local communities or Indigenous Peoples.</p>	<p>The Historic Quarter of the City of Colonia del Sacramento was added to the list in 1995. Founded by the Portuguese in 1680, on the banks of the Río de la Plata, Colonia del Sacramento played a strategic role in their struggle with the Spanish. Disputed by both for more than a century, the city finally fell into the hands of the Spaniards. Its well-preserved urban landscape, both solemn and intimate at the same time, is an example of a successful fusion of Portuguese, Spanish and post-colonial architectural styles.</p> <p>Fray Bentos industrial cultural landscape enters the list in 2015. It is an industrial complex located to the west of the city of Fray Bentos, in a salient of earth bathed by the waters of the river Uruguay. Its origin was a salting factory, created in 1859, for the commercial exploitation of the meat of cattle raised in the vast prairies of the surroundings. Illustrating all stages of the meat food chain (supply, processing, canning, packaging and dispatch), the site includes the buildings and equipment of the Liebig Extract of Meat Company, which in 1865 began exporting its canned meat and meat concentrate production to Europe. His successor, Anglo Meat Packing Plant, began exporting chilled meat in 1924. The site itself, as well as the industrial facilities, housing and institutions present there, allow us to grasp the entire process of a meat production that was of worldwide importance.</p> <p>In November 2015, 195 UNESCO Member States on the General Council of UNESCO ratified the creation of the UNESCO International Geoscience and Geoparks Programme (IGGP). Recognizing the importance of managing outstanding geological sites and landscapes in a holistic manner. The UNESCO List of Global Geoparks includes Las Grutas del Palacio Geosite located in the department of Flores, Uruguay. Las Grutas del Palacio were formed by the effects of water erosion and are composed mainly of a shell or roof of seventy centimeters thick, supported on a series of columns of ferrified sandstones, reddish in color and with an average height of two meters; these columns have resisted the erosive processes that have been occurring for thousands of years. Groundwater emerges in its interior, and the average temperature oscillates in the 20 Celsius degrees in any season of the year. The presence of dinosaur eggs in this geological unit allowed us to know that the sedimentation of the sands occurred some 70 million years ago (Cretaceous period), while other paleontological studies concluded that the hardening of the sands by iron oxides would have occurred some 55 million years ago (Paleocene - Eocene), thanks to the discovery of bee and beetle nests. The visit to the site has specialized guides, as well as an interpretation center, audiovisual room, cafeteria and thematic museum. Las Grutas del Palacio is part of the National System of Protected Areas (SNAP) under the category "Natural Monument"</p> <p>At the national level, within the SNAP, there is also the Protected Landscape Localidad Rupestre de Chamangá. It is an extension of more than 12,000 ha with important natural and cultural values. It includes the largest concentration of cave pictographs in our country - 41 records - whose singularity is given by its location in open fields and on granite outcrops and prehistoric archaeological remains, which have been the subject of academic studies and scientific research (SNAP, 2018).</p>	<p>from management activities</p>
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		<p>These sites are not forested areas and are not in areas under the influence of forest management and therefore are not threatened by management activities.</p> <p>At the national level there is a public list of goods declared as historical monuments (National Historical Monuments - Uruguayan Heritage). This list is divided by departments and was last updated in October 2016. It includes the name of the property, the judicial section, census and location.</p> <p>Applicable legislation is Law No. 14040 - Declares the creation of the National Historical, Artistic and Cultural Heritage Commission. It is under the Ministry of Education and Culture. It is made up by four delegates of the Ministry of Education and Culture.</p> <p>This law established a Commission that has the objective of determining what property, movable or immovable (e.g. buildings, documents, artistic works), should be considered cultural property that make up the national heritage, and regulates the declaration of historical monuments.</p> <p>The objectives of the Commission are as follows.</p> <ul style="list-style-type: none"> <li>• To advise in the identification of the goods to be declared historical monuments; and promote them both at home and abroad.</li> <li>• Propose the acquisition of cultural goods, such as: documents (manuscripts or printed matter) related to the history of the country; rare works from the Uruguayan bibliography (books, writings, publications); artistic, archaeological or historical works.</li> <li>• Propose the plan to carry out and publish the inventory of cultural heritage.</li> <li>• Propose changes in the fate of cultural property owned by agencies officers.</li> </ul> <p>The goods that can be declared historical monuments are all the furniture or real estate that are related to relevant or significant events of the national history, notables or outstanding persons of our country and everything representative of an epoch of the national culture.</p> <p>The declaration of historical monument is made by the Executive Branch by means of a resolution. The same must be registered in the Public Registries for information purposes and must communicate to the Departmental Governments the properties declared historic monuments and may not authorize works or demolitions of such property without prior approval of the Commission.</p>		
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	<p>Once historical monuments have been declared, the real estate will be affected by the easements imposed in each case, according to the characteristics and purposes of the property:</p> <ul style="list-style-type: none"> <li>• Prohibition to make changes.</li> <li>• Prohibition to use it for purposes which are not compatible with the declaration.</li> <li>• To provide for its conservation, carrying out the necessary repairs. The Commission will monitor the works and may contribute a percentage of their value.</li> <li>• Allow inspections to check the state of conservation of the property and compliance with obligations.</li> </ul> <p>Privately owned real estate shall have the tax exemptions established by law, provided that the owners comply with the obligations at their charge. The Commission may agree with the owner or occupier public visits to the building declared a historic monument.</p> <p>The preservation of archaeological sites, pictographic elements and paleontological sites is also the responsibility of the Commission. Exploration of such sites requires authorisation from the Commission, which may be granted in respect of a single field and for a specified period of time.</p> <p>The commission has the power to apply fines in cases of non-compliance with the obligations established by law.</p> <p><b>Threat identification and assessment</b></p> <p>Forest management does not pose a significant threat to HCV 6. There are no Indigenous Peoples in the area under assessment, therefore, there are no threats to their cultural values. With respect to existing HCV 6, most are outside the area of influence of forest management.</p> <p>In cases where HCV 6 are located within the area of influence of forest management, the possible threats related to these activities that may affect HCV 6 are:</p> <ul style="list-style-type: none"> <li>- Destruction or damage to HCV 6 values as a result of forestry operations (preparation of planting site, construction of roads, harvesting).</li> <li>- Vandalism.</li> </ul> <p>Uruguay has legislation to protect cultural values that applies to all productive activities in the country, including forest areas. There is also a public listing of assets declared as historical monuments and their location organized by department. This list provides the forest manager with the necessary information (location and historical information) for good conservation-based management. The monuments present in properties influenced by forest management are mainly old country houses,</p>		
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	<p>stone corrals and old cemeteries. These are regularly incorporated into the management of the property and conserved as the cultural heritage of the establishment.</p> <p>For these reasons, forest management includes the protection of these sites through the identification and creation of buffer zones defined for each case. The experts consulted report that the forestry companies carry out a complete training agenda for their employees, which includes awareness-raising and training on the protection of attributes. At the same time, management plans show the measures taken to avoid damage to this attribute. These management plans are reviewed by both the DGF and DINAMA (holdings over 100 ha).</p> <p>In the case of monuments that have not yet been declared, there is a heritage commission in charge of this register. The protection, conservation and promotion of cultural heritage are effectively regulated against threats caused by management activities. The experts consulted did not show any evidence that forest management threatens HCV in addition to this, no comments were received in the public consultation</p> <p>Land is privately owned and entry to any holding without prior authorization is punishable by law. Therefore, the possibility of vandalism by the community is very low. Regarding vandalism by forest workers that can cause damage to the values of HCV 6, there is no evidence of this happening, it has not been mentioned by the experts or in the public consultation. There is also no evidence of non-compliance in this category in forest management audits. For this reason, the WG considers that it does not pose a significant threat to HCV 6 and that efficient measures are taken for their protection.</p> <p>Concerning sites of interest to the community, such as cemeteries that have been left inside a private property, it is the option of the owner to open it or not for the use of the community. In the case of cemeteries, forestry companies usually establish days where you can visit, and control measures are considered.</p> <p>HCV 6 are not considered to be threatened by forest management. Uruguay has sufficient sources of information and legal and management control measures. There is no evidence of systematic allegations of vandalism. Consultation with experts does not show evidence of the occurrence of identified threats due to forest management or other threats, nor are comments received in the public consultation on this indicator.</p> <p><b>Risk designation and determination of risk</b></p> <p>Low risk for the country. Threshold (29) applies:</p>		
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		<p>HCV 6 has been identified and/or is likely to be present in the assessment area but is effectively protected against threats from management activities. Goods are well mapped and there is an efficient system available in case of new findings. There are no indigenous communities in Uruguay that can be identified as ethnic groups, nor as social sectors with a particular profile (See Cat. 2 for more information).</p> <p>Protection against identified threats is effective and forest management does not pose a threat to this attribute.</p>		
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### Recommended control measures

The following control measures recommended are indicative only and are not mandatory. Organizations shall evaluate and design appropriate control measures to mitigate the risks identified in this risk assessment as appropriate.

Indicator	Recommended control measures
3.0	Not applicable
3.1	<p>Evidence required for all the SNAP protected areas:</p> <ul style="list-style-type: none"> <li>• Approved management plan or agreement with SNAP administrator. If none of the above exist, demonstrate compliance with the decree of entry of the affected area to the SNAP.</li> </ul> <p>Evidence required for plantations under 100 ha without a management plan registered with the DGF:</p> <ul style="list-style-type: none"> <li>• There are operational harvesting plans, and these include the location of areas with potentially high concentrations of threatened, endangered and rare species that may be present, which should be excluded from exploitation operations.</li> <li>• Verify that the forest harvesting plan is implemented on the ground.</li> </ul>
3.2	<p>Evidence required for all the SNAP protected areas:</p> <ul style="list-style-type: none"> <li>• Approved management plan or agreement with SNAP administrator. If none of the above exist, demonstrate compliance with the decree of entry of the affected area to the SNAP.</li> </ul>
3.3	<p>Evidence required for all the SNAP protected areas:</p> <ul style="list-style-type: none"> <li>• Approved management plan or agreement with SNAP administrator. If none of the above exist, demonstrate compliance with the decree of entry of the affected area to the SNAP.</li> </ul> <p>Evidence required for forest plantations larger than 100 ha that overlap with endangered or critically threatened areas:</p> <ul style="list-style-type: none"> <li>• PEA of plantation or field verification of the non-affectation of forest management to threatened or endangered ecosystems.</li> </ul>

	<p>Evidence required for plantations under 100 ha without a management plan registered with the DGF:</p> <ul style="list-style-type: none"> <li>• There are operational harvesting plans and these include the location of areas with potentially high concentrations of threatened, endangered and rare species that may be present, which should be excluded from exploitation operations.</li> <li>• Verify that the forest harvesting plan is implemented on the ground.</li> </ul> <p>Evidence required for plantations near the pasmosillo forest area identified in the 10 psamofilo forest patches identified and qualified as outstanding for conservation in the report: “Caracterización y distribución espacial del bosque y matorral psamófilo”, (page 24, table No. 10):</p> <ul style="list-style-type: none"> <li>• There are operational harvesting plans and these include the location and conservation of these patches of psamofilo forests, being excluded from harvesting operations.</li> <li>• Verify that the forest harvesting plan is implemented on the ground.</li> </ul>
3.4	<p>Evidence required for all the SNAP protected areas:</p> <ul style="list-style-type: none"> <li>• Approved management plan or agreement with SNAP administrator. If none of the above exist, demonstrate compliance with the decree of entry of the affected area to the SNAP.</li> </ul>
3.5	Not applicable
3.6	Not applicable

### Sources of information

No.	Sources of information	Relevant indicator(s) or CW category
1	Common Guidance for the Identification of High Conservation Values. <a href="https://ic.fsc.org/preview.common-guidance-for-the-identification-of-hcv.a-3402.pdf">https://ic.fsc.org/preview.common-guidance-for-the-identification-of-hcv.a-3402.pdf</a>	3.0, 3.2, 3.4
2	IUCN Red List of Ecosystems: <a href="http://iucnrle.org/assessments/">http://iucnrle.org/assessments/</a>	3.0, 3.3
3	Conservation status of terrestrial ecosystems. <a href="http://wwf.panda.org/about_our_earth/ecoregions/maps/">http://wwf.panda.org/about_our_earth/ecoregions/maps/</a>	3.0
4	Global Forest Watch. <a href="http://www.globalforestwatch.org/country/URY">http://www.globalforestwatch.org/country/URY</a>	Summary 3.0, 3.1
5	Checklist of CITES Species <a href="http://checklist.cites.org/#/es">http://checklist.cites.org/#/es</a>	3.1
6	IUCN Red List of Threatened Species: <a href="http://www.iucnredlist.org/">http://www.iucnredlist.org/</a>	3.1

7	Birdlife international Data zone Uruguay <a href="http://datazone.birdlife.org/country/uruguay">http://datazone.birdlife.org/country/uruguay</a>	3.1
8	Birdlife international Data zone Uruguay IBAS <a href="http://datazone.birdlife.org/country/uruguay/ibas">http://datazone.birdlife.org/country/uruguay/ibas</a>	3.1, 3.3
9	Birdlife international Data zone Uruguay IBAS <a href="http://datazone.birdlife.org/country/uruguay/ibas">http://datazone.birdlife.org/country/uruguay/ibas</a>	3.1, 3.3
10	Aves del Uruguay. NGO in charge of implementing the IBAS programme <a href="http://avesuruguay.org.uy/conservacion/programas/programa-ibas-areas-de-importancia-para-las-aves/">http://avesuruguay.org.uy/conservacion/programas/programa-ibas-areas-de-importancia-para-las-aves/</a>	3.1, 3.3
11	National list of priority species for conservation. Database <a href="http://www.snap.gub.uy/especies/">http://www.snap.gub.uy/especies/</a>	3.1
12	National list of priority species for conservation. <a href="http://www.uruguayambiental.com/documentos/EspeciesPrioritariasConservacion.pdf">http://www.uruguayambiental.com/documentos/EspeciesPrioritariasConservacion.pdf</a>	3.1
13	Uruguay's Red List of Birds. <a href="http://www.snap.gub.uy/especies/static/uploads/documentos/Lista_Roja_Web_Azpiroz_et_al_2012.pdf">http://www.snap.gub.uy/especies/static/uploads/documentos/Lista_Roja_Web_Azpiroz_et_al_2012.pdf</a>	3.1
14	Uruguay's Red List of Amphibians and Reptiles. <a href="http://www.mvotma.gub.uy/ciudadania/item/10008026-lista-roja-de-anfibios-y-reptiles-del-uruguay.html">http://www.mvotma.gub.uy/ciudadania/item/10008026-lista-roja-de-anfibios-y-reptiles-del-uruguay.html</a>	3.1
15	Dynamic map <a href="https://www.dinama.gub.uy/visualizador/index.php?vis=-">https://www.dinama.gub.uy/visualizador/index.php?vis=-</a> Proudly Presents	3.1, 3.2
16	Geo-referenced ecosystem system of Uruguay. <a href="http://www.mvotma.gub.uy/biodiversidad-del-uruguay/item/10002957-sistema-georreferenciado-de-ecosistemas-del-uruguay.html">http://www.mvotma.gub.uy/biodiversidad-del-uruguay/item/10002957-sistema-georreferenciado-de-ecosistemas-del-uruguay.html</a>	3.0, 3.1
17	Consults on the geo-referenced ecosystem system of Uruguay. <a href="http://www.mvotma.gub.uy/el-ministerio/institucional/contacto.html">http://www.mvotma.gub.uy/el-ministerio/institucional/contacto.html</a>	3.0, 3.1
18	Land of forest priority <a href="http://www.mgap.gub.uy/sites/default/files/los_land_of_forest_priority_and_its_productivity.pdf">http://www.mgap.gub.uy/sites/default/files/los_land_of_forest_priority_and_its_productivity.pdf</a>	3.1
19	Decree 26/993 Environment - Ecology - Forestry. <a href="https://www.impo.com.uy/bases/decretos/26-1993">https://www.impo.com.uy/bases/decretos/26-1993</a>	3.1
20	Map of land of forest priority. <a href="http://www.mgap.gub.uy/sites/default/files/multimedia/1285_1341437140suelosdeprioridadforestal2010.jpg">http://www.mgap.gub.uy/sites/default/files/multimedia/1285_1341437140suelosdeprioridadforestal2010.jpg</a>	3.1
21	Decree No. 22/993 - Protection Rules for Native Forests - Protection of Native Forests and Palm Groves. <a href="https://www.impo.com.uy/bases/decretos/22-1993">https://www.impo.com.uy/bases/decretos/22-1993</a>	3.1, 3.3, 3.4.
22	Coastal Marine Environment Planning. <a href="https://www.cbd.int/doc/world/uy/uy-nr-05-es.pdf">https://www.cbd.int/doc/world/uy/uy-nr-05-es.pdf</a>	3.1
23	Law 19.175. Law on responsible fishing and promotion of aquaculture. <a href="https://www.impo.com.uy/bases/leyes/19175-2013">https://www.impo.com.uy/bases/leyes/19175-2013</a>	3.1
24	Illegal hunting. Regulations and complaints. <a href="http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/">http://vidasilvestre.org.uy/biblioteca/legislacion-ambiental-nacional/como-y-donde-denunciar-ilicitos-contra-la-fauna/</a>	3.1
25	Environmental indicators: Invasive alien species. <a href="https://www.dinama.gub.uy/indicadores_ambientales/ficha/especies-exoticas-invasoras/">https://www.dinama.gub.uy/indicadores_ambientales/ficha/especies-exoticas-invasoras/</a>	3.1

26	List of Exotic Species of Uruguay already introduced. <a href="http://www.mvotma.gub.uy/sala-de-prensa/item/10007362-lista-de-especies-exoticas-invasoras-en-uruguay.html">http://www.mvotma.gub.uy/sala-de-prensa/item/10007362-lista-de-especies-exoticas-invasoras-en-uruguay.html</a>	3.1
27	Strategic Plan for the Conservation and Sustainable Use of the Biological Biodiversity of Uruguay 2016 - 2020. <a href="http://www.mvotma.gub.uy/estrategia-nacional.html">http://www.mvotma.gub.uy/estrategia-nacional.html</a>	3.1
28	Contamination of native forest by invasive tree and shrub species. <a href="http://www.quayubira.org.uy/monte/Contaminacion_monte_nativo_exoticas.pdf">http://www.quayubira.org.uy/monte/Contaminacion_monte_nativo_exoticas.pdf</a>	3.1
29	Convention on Biological Diversity <a href="https://www.cbd.int/countries/profile/default.shtml?country=uy#facts">https://www.cbd.int/countries/profile/default.shtml?country=uy#facts</a>	3.1, 3.3
30	CBD Uruguay - Country profile - measures <a href="https://www.cbd.int/countries/profile/default.shtml?country">Sync by honeybunny</a>	3.1, 3.3
31	IV National Report to the Convention on Biological Diversity. <a href="http://www.mvotma.gub.uy/ambiente-territorio-y-agua/conoce/biodiversidad-y-areas-protegidas/item/10002955-iv-informe-nacional-al-convenio-sobre-la-diversidad-">http://www.mvotma.gub.uy/ambiente-territorio-y-agua/conoce/biodiversidad-y-areas-protegidas/item/10002955-iv-informe-nacional-al-convenio-sobre-la-diversidad-</a>	3.1, 3.3
32	Law 16.408: Approval of the Convention on Biological Diversity. <a href="https://www.impo.com.uy/bases/leyes/16408-1993">https://www.impo.com.uy/bases/leyes/16408-1993</a>	3.1, 3.3
33	Law 17.283 General Law of Environmental Protection. Art. 22 - Biological Diversity	3.1
34	V National Report to the Conference of the Parties to the Convention on Biological Diversity.	Summary, 3.1
35	National System of Protected Areas <a href="http://www.mvotma.gub.uy/snap">http://www.mvotma.gub.uy/snap</a>	3.1, 3.3
36	Law 17.234 Creation and management of a National System of Protected Natural Areas (SNAP)	3.1
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125	ALDABE, J. ROCCA, P. & CLARAMUNT, S. (2009) Uruguay. Pages 383 - 392 in C. Devenish, D. F. Diaz Fernandez, R. P. Clay, I. Davidson & I. Yépez Zabala Eds. Important Bird Areas Americas - Priority sites for biodiversity conservation. Quito, Ecuador: BirdLife International (BirdLife Conservation Series). <a href="http://datazone.birdlife.org/userfiles/file/IBAs/AmCntryPDFs/Uruguay_es.pdf">http://datazone.birdlife.org/userfiles/file/IBAs/AmCntryPDFs/Uruguay_es.pdf</a> No. 16	3.1
126	Prevention and environmental care in the event of forest fires. Government of the ROU. 2015. <a href="http://archivo.presidencia.gub.uy/_web/noticias/2005/11/2005112313.htm">http://archivo.presidencia.gub.uy/_web/noticias/2005/11/2005112313.htm</a>	3.4, 3.5

## Controlled Wood Category 4: Wood harvested from areas being converted from forests and other wooded ecosystems to plantations or non-forest uses

### Risk assessment

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
4.1	<ol style="list-style-type: none"> <li data-bbox="327 399 696 523">1. Transparency International <a href="http://www.transparency.org/policy_research/surveys_indices/cpi">http://www.transparency.org/policy_research/surveys_indices/cpi</a></li> <li data-bbox="327 549 696 794">2. <b>Law No. 15.939 of 27/12/1987. Article 24.</b> Forestry Law: prohibits the logging of native forests and any activity that threatens them. <a href="https://www.impo.com.uy/bases/leyes/15939-1987">https://www.impo.com.uy/bases/leyes/15939-1987</a></li> <li data-bbox="327 820 696 1008">3. <b>Decree No. 452/88 of 06/07/1988__FORESTRY. REGULATION OF THE FOREST LAW N° 15.939.</b> <a href="http://www.impo.com.uy/bases/decretos/452-1988">http://www.impo.com.uy/bases/decretos/452-1988</a></li> <li data-bbox="327 1034 696 1318">4. <b>Decree No. 330/993 of 13/07/1993</b> Establishes obligatory authorization for cutting and extraction of forest products from indigenous forests. (Article 1) <a href="http://www.impo.com.uy/bases/decretos/330-1993">http://www.impo.com.uy/bases/decretos/330-1993</a></li> </ol>	Country	<p><b>Law content</b></p> <p>Uruguayan legislation prohibits the felling of native forests and any activity that threatens native forests, e.g. eliminating native forests to plant tree or arborescent species, ornamental or non-native woods, eliminating native forests to plant fodder crops, cereal or oilseed crops, urbanized areas or subdivisions; and any other activity that involves eliminating native forests or compromising their survival.</p> <p>Article 24 of the Forestry Law No. 15.939, which prohibits logging and any operation that threatens the survival of native forests, with the exception of allowed interventions (they do not need authorization from the DGF) in very limited portions of the forest when the product of the exploitation is intended for domestic use (it is used within the forest site) or for delimitation and maintenance of fences (fencing) of the site to which it belongs; in which case it does not require a harvesting plan.</p> <p>According to the interview with the director of the Division of Forest Management of the DGF (MGAP), all other native forest harvesting requires the authorization of the General Forestry Directorate, upon submission of a technical report (made by a qualified expert) detailing both the causes that justify the felling and the harvesting/management plans to be carried out in each case (Article 24). Decrees Nos. 22/993, 24/993 and 452/988 are regulations of Law No. 15.939 and make it compulsory to authorize the cutting and extraction of forest products from indigenous forests.</p> <p>Since interventions on native forest arise from the exception established in Article 24 of Law 15.939, they must be supported by an informed management plan approved by the DGF. As part of the justified logging authorization process, the DGF always conducts on-site forest audits to confirm that the management plan is being complied with. Depending on the volume of the cut, the DGF stipulates the number of audits to be carried out. Once the management plan is approved, each audit results in partial authorizations depending on the degree of compliance, enabling the issuance of the corresponding permits to transport timber (transit guides - guías de tránsito). After authorization, the transport of more than 1500 kilograms of forest products (firewood) from native forest, must be accompanied by the transit guide issued by the DGF itself (Article 2 of Decree 330/93) and sealed by the police authority of the site of departure. Then, it is controlled on national routes either by the police, customs authorities, the DGF or the Ministry of Transport and Public Works.</p>

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
	<p>5. <b>Decree 24/993 of 12/01/1993</b> Afforestation - indigenous forests - native forests.  <a href="http://www.impo.com.uy/bases/decretos/24-1993">http://www.impo.com.uy/bases/decretos/24-1993</a></p> <p>6. <b>Decree 22/993 of 12/01/1993</b> Afforestation - indigenous forests - native forests.  <a href="http://www.impo.com.uy/bases/decretos/22-1993">http://www.impo.com.uy/bases/decretos/22-1993</a></p> <p>7. <b>Law No. 19.121 of 20/08/2013.</b> Regulation of the statute of the civil servant of the central administration. Article 29 - paragraph 12. Decree 222/014 Art. 15.  <a href="https://www.impo.com.uy/bases/leyes/19121-2013">https://www.impo.com.uy/bases/leyes/19121-2013</a></p> <p>8. <b>Decree No. 500/991 of 27/09/1991.</b> Approval of the administrative and disciplinary procedure applicable to public officials in the central administration.  <a href="https://www.impo.com.uy/bases/decretos/500-1991">https://www.impo.com.uy/bases/decretos/500-1991</a></p> <p>9. Native forest felling <b>complaint mechanism:</b></p>		<p>Companies harvesting firewood must be registered with the DGF. They are required to have the guide stamped at their arrival before the nearest police station, and as part of stock control they must submit a sworn statement of inventory every 4 months.</p> <p>Article 25 prohibits the destruction of natural palm groves and any operation that threatens their survival. The Ministry of Livestock, Agriculture and Fisheries, acting on a proposal from the Forestry Directorate, may, for scientific reasons or reasons of general interest, regulate the felling or harvesting of certain forest species or specimens, as well as the use of resins, barks, seeds, leaves or other parts of native or alien forest trees.</p> <p>Every native forest is considered a natural protector and is subject to the protection/conservation guidelines stipulated by the current forestry law and whoever fails to comply is subject to the sanctions provided.</p> <p>As a stimulus to the conservation of native forests, the Forestry Law, by means of Articles 49 to 51, provides tax benefits (exemption from taxes levied on the land) through the registration of the forest. This registration presupposes the existence of a technical report that provides quantitative and qualitative information on the registered forest, as well as possible threats such as the existence of pests, erosive processes, advances in grasslands, invasive species, and others. This registration also implies a sworn statement stating that the information provided is reliable. For the maintenance of tax benefits, year after year the exoneration request must be renewed, reiterating the declaration and giving the alternative of establishing any modification of the previous information, updating the situation of the forest.</p> <p>This applies to existing artificial forests or those to be planted in the future, declared protection forest according to Article 8, yield forests in the areas declared as forest priority and natural forests declared protection forests, as well as lands occupied or directly affected by them, shall enjoy tax benefits. In the event that the forest is destroyed the tax benefits will cease. If the total or partial destruction of the forest is caused intentionally or by gross negligence and the responsibility lies with the owner, the administration will require payment of late payment surcharges.</p> <p>Uruguayan law prohibits the change of use of native forest land to any other use except in the cases mentioned in Article 24 and after authorization from the General Forestry Directorate based on a technical report.</p> <p>As explained in the table Sources of legal wood (Category 1), forest plantations over 100 ha must be submitted to the DGF and then apply for a Prior Environmental Authorization (issued by DINAMA) which is mandatory by decree. Both the DGF and DINAMA ensure that there is no conversion of native forest to any other land use.</p>

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
	<p><a href="http://www.mgap.gub.uy/sites/default/files/multimedia/denunciacortabosquenati vo.pdf">http://www.mgap.gub.uy/sites/default/files/multimedia/denunciacortabosquenati vo.pdf</a></p> <p>10. <b>Society of Forest Producers of Uruguay.</b> (<a href="http://www.spf.com.uy/uruguay-forestal-bosques-nativos">http://www.spf.com.uy/uruguay-forestal-bosques-nativos</a>)</p> <p>11. <b>Statistical Yearbook of Agricultural Statistics Area (DIEA) 2017.</b> <a href="http://www.mgap.gub.uy/sites/default/files/diea-anuario2017web01a.pdf">http://www.mgap.gub.uy/sites/default/files/diea-anuario2017web01a.pdf</a></p> <p>12. <b>FAO, 2010. Global Forest Resources Assessment 2010 - National Report.</b> <a href="http://www.fao.org/docrep/013/al660S/al660S.pdf">http://www.fao.org/docrep/013/al660S/al660S.pdf</a></p> <p>13. <b>Environmental impact of forestry in Uruguay. NGO Guayubira. 1999.</b> <a href="http://www.guayubira.org.uy/1999/05/impacto-ambiental-de-la-forestacion-en-uruguay/">http://www.guayubira.org.uy/1999/05/impacto-ambiental-de-la-forestacion-en-uruguay/</a></p> <p>14. <b>Interview with Juan Pablo Nebel.</b> General Forestry Directorate - MGAP</p>		<p><b>Does the law apply?</b></p> <p>The General Forestry Directorate (MGAP) is in charge of monitoring and the SNAP (National System of Protected Areas -MVOTMA) is also in charge of inspection of protected areas. Law No. 19.121 obliges all public officials to report any irregularities.</p> <p>There are several mechanisms for reporting native forest logging to the responsible institutions. These can be done in person, by telephone or e-mail. Information on how to proceed is available on government websites (MGAP, MVOTMA, etc.) and on the websites of non-governmental organizations. Another tool for the control of undue felling of native forest has been through transit guides for the transport of native forest products.</p> <p>The DGF has a protocol of action (unwritten) determined by 25 years of action of the Forestry Law. Inspections are organized by the DGF or on the basis of complaints. In the event of a complaint, this is evaluated, investigated, diagnostic tools are located (plans, photos, forest registry, etc.) and sent for technical inspection of the terrain if appropriate. This inspection determines in the field if the fact is punishable, the test is lifted, it is measured, photos are taken, report, and so on. With this information, a sanctioning file is generated with the evidence. The DGF has the role of raising the evidence of the infraction and Legal Services are required to apply it in a Resolution.</p> <p>The monitoring and substantiation of disciplinary proceedings are governed by Decree 500/991 with the guarantees of due administrative process. They are registered in the SIADOC (Computerized System of Documentary Administration), monitoring of the electronic file, step by step. In the case of deforestation of more than 5 - 10 ha, the offending company must also apply a mitigation plan. This plan will be elaborated by an accredited technical expert and subsequently evaluated, approved and inspected by the DGF experts for each case, and according to the area of native forest that has been illegally cut.</p> <p>According to an interview with authorities of the Native Forest Division of the General Forestry Directorate (Juan Pablo Nebel), there are about 70 procedures a year related to firewood from native forests. Most of them for transporting firewood without a transit guide. There is a protocol of action for each complaint, these are evaluated, investigated and if appropriate, a technical field audit is carried out. This audit determines if the act is punishable and if it is, a sanctioning file is generated which is followed up until its closure. The breaches detected are sanctioned and measures are imposed to mitigate the damage caused. According to the above-mentioned interview, in the last 10 years there have been 7 non-compliance cases due to illegal logging (without felling permit) of native forests larger than 5 hectares, but only 1 of them corresponds to a forestry company. The other 6 cases are infringements committed by agricultural enterprises. In these cases, mitigation plans have been applied to restore the deforested area and recompose the native forest and</p>

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
	<p><b>15. MGAP/RENARE visual display, Photo indexes.</b>  <a href="http://dgrn.mgap.gub.uy/js/visores/fotoindices/">http://dgrn.mgap.gub.uy/js/visores/fotoindices/</a></p>		<p>manage it for conservation. The DGF is in charge of monitoring these situations. According to the DGF, illegal logging of surfaces smaller than 5 ha is related to the use of wood for firewood, but these are isolated cases and they are equally sanctioned. Monitoring is carried out through field inspections, satellite photographs and a complaint system. Moreover, in the interview with the DGF authorities, it is stated that the felling of native forests for commercial planting is never authorized.</p> <p>In the history of the records of the General Forestry Directorate there is no evidence of conversion of native forest to forest plantations. This information comes from interviews conducted with authorities of the Native Forest Division of the General Forestry Directorate. This can be verified through the plantation plans presented to the DGF in the plantation projects together with the cartographic material of 1966 (aerial photos scale 1:20.000 of the property where the project is proposed to be carried out). The DGF superimposes the plan and images to verify compliance with native forest conservation. There have been isolated cases of illegal logging to gain surface area of agricultural crops at present, this is heavily monitored and sanctioned, there is a system of complaints as explained throughout Category 1.</p> <p>Regarding palm groves, there are no reports in their records of the felling or conversion of palm groves for substitution by forest plantations, and the areas of palm groves in the southeast and northwest of the country are delimited. In one case in the northwest of the country (department of Paysandú) a specific area of palm groves is under management as a high conservation value area of one of the FSC certified forestry companies.</p> <p>In 2015, the Ministry of Livestock, Agriculture and Fisheries (MGAP) and the Ministry of Housing, Land Management and Environment (MVOTMA) reinforced these measures by increasing 31 times the value of the fine for cutting down native forests from \$400 to \$12,500 per damaged hectare. Also, the forest owner or person responsible for the violation must report the sanction in two national newspapers and must replace the disturbed species. This information comes from interviews conducted with authorities of the Native Forest Division of the General Forestry Directorate.</p> <p>Although (as above mentioned) there are specific infractions of Law 15.939, it can be stated that firewood from native species does not enter the forest manufacturing chain in which only alien species are used. This claim was corroborated by experts (in addition to the Working Group's experts). Roberto Scoz, Marcelo Reschutzegger, Carlos Mantero, Carolina Toranza, Natalia Marius and Horacio Giordano were consulted and confirmed that under no circumstances is native forest wood used for its commercialization as controlled wood, remaining outside the supply chain. The cases in which there is illegal commercialization of native forest wood is for its use as firewood (not entering the industrial circuit neither sawmill nor cellulose).</p>

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
			<p>There are additional incentives for the conservation of the native forest that consist in the exoneration of the real estate contribution for that area that is covered by native forest. To be eligible for this exoneration the owner of the land or whoever uses it must register the native forest with the DGF by means of a technical report.</p> <p><b>Is it possible to conclude that the spatial threshold (0.02% or 5000 ha) is met?</b></p> <p>In the interview with Juan Pablo Nebe, director of the Division of Forest Management of the DGF, it is stated that in Uruguay all forest plantations are carried out in free native forest areas. Uruguay has no substitution of native forest for plantations. A report published by the Guayubira Group explains that, the establishment of plantations in non-forested areas avoids the destruction of natural forests.</p> <p>Furthermore, it can be corroborated by aerial photographs from 1967, and other later missions of partial coverage where it is seen that in the last 50 years the native forest did not decrease (Interview with Juan Pablo Nebel - General Forestry Directorate (MGAP))</p> <p>According to the FAO report, "Global Forest Resources Assessment 2010", Uruguay is one of the countries that has increased its forest area in recent years. According to data from the National Forestry Directorate, the area of native forest in Uruguay has grown from 667,000 ha in 1990 (<a href="http://www.spf.com">www.spf.com</a>) to 850,000 ha in 2014 (Agricultural Statistical Yearbook, 2017), which means an increase of 28% of the land surface.</p> <p><b>Risk designation:</b></p> <p>Low risk.</p> <p>In 2017, Uruguay has a CPI score of 70, ranking 23rd out of 180 countries, which means a low degree of corruption.</p> <p>In Uruguay, the conversion of native forest to other uses is illegal (with exceptions approved by the General Forestry Directorate). There are efficient mechanisms of complaint, control and penalization for the cases of infractions to the regulation.</p> <p>In addition, it is worth noting that the native forest area has increased by 183.00 ha in 24 years (between 1990 and 2014).</p>

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
			<p>According to information gathered during interviews with the Director of the Forestry Division of the General Forestry Directorate, Juan Pablo Nebel, there is no evidence of a change in the use of native forests for the establishment and management of forest plantations. Reports of illegal logging are not related to the conversion of native forests for the establishment or management of forest plantations. Isolated cases of illegal logging of native forest for conversion to other uses have been for agricultural purposes, but these situations are not systematic and are strongly sanctioned.</p> <p>Based on the information analyzed, the WG understands that the law applies, and the risk is low for this indicator.</p> <p><b>The following low risk thresholds apply:</b></p> <p>(1) The thresholds identified in the indicator are not exceeded;</p> <p>(2) The applicable legislation for the area under assessment encompasses laws that prevent conversion (until the result indicated by the indicator is achieved), AND the risk assessment for the relevant Category 1 indicators confirms that the law is complied with ('low risk');</p> <p>(3) Other evidence available does not challenge the 'low risk' designation.</p>

**Recommended control measures**

Does not apply.



## Controlled Wood Category 5: Wood harvested in forests where genetically modified trees are planted.

### Risk assessment

Indicator	Sources of information	Functional scale	Risk designation and determination of risk
5.1	<ol style="list-style-type: none"> <li>1. Biosecurity. Genetically modified plants. Decree 353. Biosecurity. Genetically modified plants (2008). <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a></li> <li>2. The responsible use of biotechnologies in agricultural production. FAO (August 2014) <a href="http://www.fao.org/uruguay/noticias/detail/es/c/271437/">http://www.fao.org/uruguay/noticias/detail/es/c/271437/</a></li> <li>3. Ministry of Livestock, Agriculture and Fisheries; National Biosafety Cabinet. General Information on Biosafety. (July 2017) <a href="http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general">http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general</a></li> <li>4. GM Tree Watch. (July 2017)<a href="http://gmtreewatch.org/location/latin-america">http://gmtreewatch.org/location/latin-america</a></li> <li>5. GE Trees Briefing Research. Tree Watch in World (August 2014).<a href="http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf">http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf</a></li> <li>6. Integration of the National Biosafety System. September 2017. <a href="http://www.mgap.gub.uy/unidad-organizativa/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/institucional/integracion">http://www.mgap.gub.uy/unidad-organizativa/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/institucional/integracion</a></li> <li>7. Interview with Ing. Agr (PhD) Alejandra Ferenczi - Coordinator of the Biosafety Risk Assessment of the National Biosafety Cabinet (GNBio) (June 2017).</li> </ol>	Country	<p><b>Low Risk</b></p> <p>Thresholds (2) and (3) apply: There is no commercial use of GMO (trees) species in the area under assessment. Other evidence available does not challenge the 'low risk' designation.</p> <p>Since 2008, Uruguay has had legislation covering issues related to Genetically Modified Organisms (GMO) at the national level, and the National Biosafety System (SNB) has been created, responsible, among other things, for the regularization and oversight of these issues. While the law does not prohibit the use of GMO, the SNB through the Cabinet regulates their use.</p> <p>So far, there are no permits granted for either testing or commercial use of GMO. Also, there is no evidence of unauthorized use of GM trees.</p>

Context question GMO	Answer	Sources of information (list of sources if there are different types of information, such as reports, laws, regulations, articles, news articles from web pages, etc.).
1. Is there any legislation covering GMO (trees)?	<p>Yes. Uruguay requires a formal request for authorization (license) from the National Biosafety System, a structure created by Presidential Decree No. 353/008 of 21 July 2008. This system is made up of the National Biosafety Cabinet, the Commission for Risk Management, the Commission for Biosafety Risk Management, the Institutional Articulation Committee and the Technical Secretariat.</p> <p>This system performs a risk assessment in which the necessary information is generated for the decision to authorize, or not, the request, which is communicated in a Resolution issued by the National Biosafety Cabinet.</p> <p>Uruguay is initiating a regulatory framework that has been evolving. In 2008, the National Biosafety Cabinet was created, and, in this way, the regulatory framework has advanced in the definition of the national policy on biosafety and in the consolidation of the structure of the regulatory system based on the methodology of case-by-case Risk Analysis (FAO, 2014).</p>	<p>Integration of the National Biosafety System. September 2017. <a href="http://www.mgap.gub.uy/unidad-organizativa/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/institucional/integracion">http://www.mgap.gub.uy/unidad-organizativa/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/institucional/integracion</a></p> <p>Biosecurity. Genetically modified plants. Decree 353. Biosecurity. Genetically modified plants (2008). <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a></p> <p>The responsible use of biotechnologies in agricultural production. FAO. (August 2014) <a href="http://www.fao.org/uruguay/noticias/detail/es/c/271437/">http://www.fao.org/uruguay/noticias/detail/es/c/271437/</a></p>
2. Does the legislation applicable to the area under assessment include a ban on the commercial use of GMO (trees)?	<p>No. Uruguayan legislation does not prohibit the use of GMO, but they are regulated by the National Biosafety Cabinet of the Ministry of Agriculture and Fisheries.</p> <p>Legislation on genetically modified plants, including trees, does not prohibit the use of GM trees. A formal request for authorization and a risk analysis is required prior to a decision on whether or not to authorize entry into the country and use of GM material (FAO, 2014).</p>	<p>Biosafety. Genetically modified plants. Decree 353. Biosafety. Genetically modified plants (2008). <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a></p> <p>The responsible use of biotechnologies in agricultural production. FAO (August 2014) <a href="http://www.fao.org/uruguay/noticias/detail/es/c/271437/">http://www.fao.org/uruguay/noticias/detail/es/c/271437/</a></p>
3. Is there evidence of unauthorized	In the Uruguayan regulatory system, there is no evidence of unauthorized use of GMO (trees) in the country.	Biosafety. Genetically modified plants. Decree 353. Biosafety. Genetically modified plants (2008). <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a>

Context question GMO	Answer	Sources of information (list of sources if there are different types of information, such as reports, laws, regulations, articles, news articles from web pages, etc.).
use of GM trees?		
4. Is there a commercial use of GM trees in the country or region?	<p>The National Biosafety Cabinet, the highest authority on the subject in Uruguay, has not granted authorizations for the commercial use of GM trees.</p> <p>Neither GM, Tree Watch, nor the World Rainforest Movement show results on GMO trees for Uruguay.</p>	<p>Ministry of Livestock, Agriculture and Fisheries; National Biosafety Cabinet.  <a href="http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general">http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general</a></p> <p>GM Tree Watch. <a href="http://gmtreewatch.org/location/latin-america">http://gmtreewatch.org/location/latin-america</a></p> <p>Tree Watch in World. <a href="http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf">http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf</a></p> <p>World Rainforest Movement. <a href="https://wrm.org.uy/es/?s=uruguay">https://wrm.org.uy/es/?s=uruguay</a></p>
5. Are there GM tree trials in the country or region?	As of March 2018, the National Biosafety Cabinet has not issued authorizations for GM tree trials.	Interview with the Biosafety Risk Assessment Coordinator of the National Biosafety Cabinet.
6. Are licenses required for commercial use of GM trees?	<p>Uruguay requires a formal request for authorization (license) from the National Biosafety System, a structure created by Presidential Decree No. 353/008 of 21 July 2008. This system performs a risk assessment in which the necessary information is generated for the decision to authorize, or not, the request, which is communicated in a Resolution issued by the National Biosafety Cabinet.</p> <p>So far there is no license granted.</p>	<p>Biosafety. Genetically modified plants. Decree 353. Biosafety. Genetically modified plants (2008).  <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a></p> <p>Interview with the Biosafety Risk Assessment Coordinator of the National Biosafety Cabinet.</p>
7. Are there licenses issued for relevant GM trees for the area under evaluation?	There is no license granted so far.	

Context question GMO	Answer	Sources of information (list of sources if there are different types of information, such as reports, laws, regulations, articles, news articles from web pages, etc.).
(If yes, in which regions, for which species and for which entities?)		
8. What GM species are used?	Not applicable	
9. Can it be clearly determined in which MU GM trees are used?	Not applicable	

**Recommended control measures**

Does not apply.

## Annex C1 List of sources of information

No.	Sources of information	Relevant indicators or CW category
1	National System of Protected Areas (SNAP) <a href="http://www.mvotma.gub.uy/snap">http://www.mvotma.gub.uy/snap</a>	1.1
2	National Directorate of Cadastre <a href="http://sede.catastro.gub.uy/Sede/apia.portal.PortalAction.run">http://sede.catastro.gub.uy/Sede/apia.portal.PortalAction.run</a>	1.1
3	National Directorate of Cadastre <a href="http://sig.montevideo.gub.uy">http://sig.montevideo.gub.uy</a>	1.1
4	Annex 1A, Document of Pío and Scaglione elaborated for national initiative "FSC National Forest Stewardship Standard".	1.1, 1.13, 1.14, 1.15
5	Carolina Sans, 2008. Article "Uruguay y sus áreas silvestres" ("Uruguay and its wild areas"). <a href="http://www.sidalc.net/cgi-bin/wxis.exe/?IsisScript=sibur.xis&amp;method=post&amp;formato=2&amp;cantidad=1&amp;expresion=mf=017905">http://www.sidalc.net/cgi-bin/wxis.exe/?IsisScript=sibur.xis&amp;method=post&amp;formato=2&amp;cantidad=1&amp;expresion=mf=017905</a>	1.1
6	Public policies and the land problem in Uruguay today. Pablo Díaz (July, 2015). Movimiento Regional por la Tierra. <a href="http://www.porlatierra.org/documentos/115">http://www.porlatierra.org/documentos/115</a>	1.1
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74	Global Witness: <a href="http://www.globalwitness.org">www.globalwitness.org</a>	2.0, 2.1,
75	Panda. Org <a href="http://wwf.panda.org/about_our_earth/about_forests/deforestation/forest_illegal_logging/">http://wwf.panda.org/about_our_earth/about_forests/deforestation/forest_illegal_logging/</a>	2.0
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80	Global Peace Index <a href="http://economicsandpeace.org/research/iep-indices-data/global-peace-index">http://economicsandpeace.org/research/iep-indices-data/global-peace-index</a>	2
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No.	Sources of information	Relevant indicators or CW category
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93	Global March Against Child Labour: <a href="http://www.globalmarch.org/">http://www.globalmarch.org/</a>	2.2
94	Office of the High Commissioner - United Nations and Human Rights (OHCHR), Committee on the Rights of the Child: <a href="http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx">http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx</a>	2.2
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101	Childhood and Adolescence Code No. 17823 <a href="https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164">https://www.impo.com.uy/bases/codigo-ninez-adolescencia/17823-2004/164</a> ,	2.2
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104	Survival International: <a href="http://www.survivalinternational.org/">http://www.survivalinternational.org/</a>	2.3, 3.5
105	The indigenous world <a href="http://www.iwgia.org/regions">http://www.iwgia.org/regions</a>	2.3
106	Special Rapporteur on the Rights of Indigenous Peoples <a href="http://www.ohchr.org/en/issues/ipeoples/srindigenouspeoples/pages/sripeoplesindex.aspx">http://www.ohchr.org/en/issues/ipeoples/srindigenouspeoples/pages/sripeoplesindex.aspx</a>	2.3
107	UN Human Rights Council Universal Periodic Review <a href="http://www.ohchr.org/EN/HRBodies/UPR/Pages/Documentation.aspx">http://www.ohchr.org/EN/HRBodies/UPR/Pages/Documentation.aspx</a>	2.3
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109	Forest Peoples Programme: <a href="http://www.forestpeoples.org">www.forestpeoples.org</a>	2.3
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114	IUCN Red List of Ecosystems: <a href="http://iucnrle.org/assessments/">http://iucnrle.org/assessments/</a>	3.0, 3.3
115	Conservation status of terrestrial ecosystems. <a href="http://wwf.panda.org/about_our_earth/ecoregions/maps/">http://wwf.panda.org/about_our_earth/ecoregions/maps/</a>	3.0
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118	IUCN Red List of Threatened Species: <a href="http://www.iucnredlist.org/">http://www.iucnredlist.org/</a>	3.1
119	Birdlife international Data zone Uruguay <a href="http://datazone.birdlife.org/country/uruguay">http://datazone.birdlife.org/country/uruguay</a>	3.1
120	Birdlife international Data zone Uruguay IBAS <a href="http://datazone.birdlife.org/country/uruguay/ibas">http://datazone.birdlife.org/country/uruguay/ibas</a>	3.1, 3.3
121	Birdlife international Data zone Uruguay IBAS <a href="http://datazone.birdlife.org/country/uruguay/ebas">http://datazone.birdlife.org/country/uruguay/ebas</a>	3.1, 3.3
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123	National list of priority species for conservation. Database <a href="http://www.snap.gub.uy/especies/">http://www.snap.gub.uy/especies/</a>	3.1
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126	Uruguay's Red List of Amphibians and Reptiles. <a href="http://www.mvotma.gub.uy/ciudadania/item/10008026-lista-roja-de-anfibios-y-reptiles-del-uruguay.html">http://www.mvotma.gub.uy/ciudadania/item/10008026-lista-roja-de-anfibios-y-reptiles-del-uruguay.html</a>	3.1
127	Dynamic map <a href="https://www.dinama.gub.uy/visualizador/index.php?vis=-">https://www.dinama.gub.uy/visualizador/index.php?vis=-</a> Proudly Presents	3.1, 3.2
128	Geo-referenced ecosystem system of Uruguay. <a href="http://www.mvotma.gub.uy/biodiversidad-del-uruguay/item/10002957-sistema-georreferenciado-de-ecosistemas-del-uruguay.html">http://www.mvotma.gub.uy/biodiversidad-del-uruguay/item/10002957-sistema-georreferenciado-de-ecosistemas-del-uruguay.html</a>	3.0, 3.1
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130	Land of forest priority <a href="http://www.mgap.gub.uy/sites/default/files/los_land_of_forest_priority_and_its_productivity.pdf">http://www.mgap.gub.uy/sites/default/files/los_land_of_forest_priority_and_its_productivity.pdf</a>	3.1
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132	Map of land of forest priority. <a href="http://www.mgap.gub.uy/sites/default/files/multimedia/1285_1341437140suelosdeprioridadforestal2010.jpg">http://www.mgap.gub.uy/sites/default/files/multimedia/1285_1341437140suelosdeprioridadforestal2010.jpg</a>	3.1
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134	Coastal Marine Environment Planning. <a href="https://www.cbd.int/doc/world/uy/uy-nr-05-es.pdf">https://www.cbd.int/doc/world/uy/uy-nr-05-es.pdf</a>	3.1
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137	Environmental indicators: Invasive alien species. <a href="https://www.dinama.gub.uy/indicadores_ambientales/ficha/especies-exoticas-invasoras/">https://www.dinama.gub.uy/indicadores_ambientales/ficha/especies-exoticas-invasoras/</a>	3.1

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139	Strategic Plan for the Conservation and Sustainable Use of the Biological Biodiversity of Uruguay 2016 - 2020. <a href="http://www.mvotma.gub.uy/estrategia-nacional.html">http://www.mvotma.gub.uy/estrategia-nacional.html</a>	3.1
140	Contamination of native forest by invasive tree and shrub species. <a href="http://www.guayubira.org.uy/monte/Contaminacion_monte_nativo_exoticas.pdf">http://www.guayubira.org.uy/monte/Contaminacion_monte_nativo_exoticas.pdf</a>	3.1
141	Convention on Biological Diversity <a href="https://www.cbd.int/countries/profile/default.shtml?country=uy#facts">https://www.cbd.int/countries/profile/default.shtml?country=uy#facts</a>	3.1, 3.3
142	CBD Uruguay - Country profile - measures <a href="https://www.cbd.int/countries/profile/default.shtml?country=uy#facts">Sync by honeybunny</a>	3.1, 3.3
143	IV National Report to the Convention on Biological Diversity. <a href="http://www.mvotma.gub.uy/ambiente-territorio-y-agua/conoce/biodiversidad-y-areas-protegidas/item/10002955-iv-informe-nacional-al-convenio-sobre-la-diversidad-biologica.html">http://www.mvotma.gub.uy/ambiente-territorio-y-agua/conoce/biodiversidad-y-areas-protegidas/item/10002955-iv-informe-nacional-al-convenio-sobre-la-diversidad-biologica.html</a>	3.1, 3.3
144	Law 16.408: Approval of the Convention on Biological Diversity. <a href="https://www.impo.com.uy/bases/leyes/16408-1993">https://www.impo.com.uy/bases/leyes/16408-1993</a>	3.1, 3.3
145	Law 17.283 General Law of Environmental Protection. Art. 22 - Biological Diversity <a href="https://www.impo.com.uy/bases/leyes/17283-2000">https://www.impo.com.uy/bases/leyes/17283-2000</a>	3.1
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147	National System of Protected Areas <a href="http://www.mvotma.gub.uy/snap">http://www.mvotma.gub.uy/snap</a>	3.1, 3.3
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151	Intact Forest Landscape <a href="http://intactforests.org/world.webmap.html">http://intactforests.org/world.webmap.html</a>	3.0, 3.2
152	Strategic Plan SNAP 2015-2020. <a href="http://www.mvotma.gub.uy/images/%C3%A1reas_prottegidas/Plan%20Estrat%C3%A9gico%202015-2020%20SNAP.pdf">http://www.mvotma.gub.uy/images/%C3%A1reas_prottegidas/Plan%20Estrat%C3%A9gico%202015-2020%20SNAP.pdf</a>	3.0, 3.2, 3.3
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No.	Sources of information	Relevant indicators or CW category
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157	Bases for the Eco-Regional Planning of Uruguay of Brazeiro et al. 2012	3.0, 3.2, 3.4
158	RAMSAR Wetlands <a href="http://www.ramsar.org/es/humedal/uruguay">http://www.ramsar.org/es/humedal/uruguay</a>	3.2
159	RAMSAR site sheet: Bañados del Este and Franja Costera <a href="http://www.ramsar.org/sites/default/files/documents/library/site_summary_1_banados_es_0.pdf">http://www.ramsar.org/sites/default/files/documents/library/site_summary_1_banados_es_0.pdf</a>	3.2
160	RAMSAR site sheet: Esteros de Farrapos. <a href="http://www.ramsar.org/sites/default/files/documents/library/site_summary_2_esteros_es.pdf">http://www.ramsar.org/sites/default/files/documents/library/site_summary_2_esteros_es.pdf</a>	3.2
161	RAMSAR site sheet: Laguna de Rocha. <a href="http://www.ramsar.org/sites/default/files/documents/library/site_summary_3_rocha_es.pdf">http://www.ramsar.org/sites/default/files/documents/library/site_summary_3_rocha_es.pdf</a>	3.2
162	Esteros de Farrapos and Islands of the Uruguay River National Park. Management plan. <a href="http://www.mvotma.gub.uy/images/plandemanejopnefiru_2014_aprobado.pdf">http://www.mvotma.gub.uy/images/plandemanejopnefiru_2014_aprobado.pdf</a>	3.3
163	UNESCO Biosphere Reserve: Bañados del Este. <a href="http://www.unesco.org/mabdb/br/brdir/directory/biores.asp?code=URU%2001&amp;mode=all">http://www.unesco.org/mabdb/br/brdir/directory/biores.asp?code=URU%2001&amp;mode=all</a>	3.3
164	Habitat and/or Species Management Area Rincón de Franquía. <a href="http://www.mvotma.gub.uy/areas-protegidas/item/10006545-area-de-manejo-de-habitats-y-o-especies-rincon-de-franquia-artigas.html">http://www.mvotma.gub.uy/areas-protegidas/item/10006545-area-de-manejo-de-habitats-y-o-especies-rincon-de-franquia-artigas.html</a>	3.3
165	Habitat and/or Species Management Area Esteros y Algarrobales del Río Uruguay. <a href="http://www.mvotma.gub.uy/areas-protegidas/item/10007781-area-de-manejo-de-habitats-y-o-especies-esteros-y-algarrobales-del-rio-uruguay.html">http://www.mvotma.gub.uy/areas-protegidas/item/10007781-area-de-manejo-de-habitats-y-o-especies-esteros-y-algarrobales-del-rio-uruguay.html</a>	3.3
166	Cerro verde and Islas de la Coronilla. <a href="http://www.mvotma.gub.uy/areas-protegidas/item/10006548-cerro-verde-e-islas-de-la-coronilla-rocha.html">http://www.mvotma.gub.uy/areas-protegidas/item/10006548-cerro-verde-e-islas-de-la-coronilla-rocha.html</a>	3.3
167	Map of ecosystems in Uruguay. Ecosystem distribution. <a href="http://vidasilvestre.org.uy/wp-content/uploads/2012/05/Sistema-de-Clasificacion-de-ambientes.pdf">http://vidasilvestre.org.uy/wp-content/uploads/2012/05/Sistema-de-Clasificacion-de-ambientes.pdf</a>	3.3
168	Characterization and spatial distribution of psamofilo forest and scrubland. <a href="http://www.academia.edu/784285/Caracterizaci%C3%B3n_y_distribuci%C3%B3n_espacial_del_bosque_y_matorral_psam%C3%B3filo">http://www.academia.edu/784285/Caracterizaci%C3%B3n_y_distribuci%C3%B3n_espacial_del_bosque_y_matorral_psam%C3%B3filo</a>	3.3
169	Uruguay Land Cover Atlas. Document with the distribution of ecosystems in Uruguay. <a href="http://www.fao.org/3/a-i4372s.pdf">http://www.fao.org/3/a-i4372s.pdf</a>	3.3
170	Aichi Targets for Biological Diversity. <a href="https://www.cbd.int/sp/targets/default.shtml">https://www.cbd.int/sp/targets/default.shtml</a>	3.3
171	Protected Area with Managed Resources Humedales de Santa Lucía. <a href="http://www.mvotma.gub.uy/humedales.html">http://www.mvotma.gub.uy/humedales.html</a>	3.3

No.	Sources of information	Relevant indicators or CW category
172	Environmental Care Plan for the Santa Lucia River Basin. <a href="http://presidencia.gub.uy/Comunicacion/comunicacionNoticias/plan-accion-cuenca-santa-lucia-mvotma">http://presidencia.gub.uy/Comunicacion/comunicacionNoticias/plan-accion-cuenca-santa-lucia-mvotma</a>	3.3
173	Law 15939 (Forestry Law) <a href="http://www.impo.com.uy/bases/leyes/15939-1987">http://www.impo.com.uy/bases/leyes/15939-1987</a>	3.1, 3.4
174	Law No. 15.239, Law on Management and Conservation of Soils and Waters. <a href="http://www.impo.com.uy/bases/decretos-ley/15239-1981">http://www.impo.com.uy/bases/decretos-ley/15239-1981</a>	3.4
175	Action plan for the protection of water in the Sta Lucia basin. <a href="http://www.mvotma.gub.uy/plan-de-accion-para-la-proteccion-del-agua-en-la-cuenca-del-santa-lucia.html">http://www.mvotma.gub.uy/plan-de-accion-para-la-proteccion-del-agua-en-la-cuenca-del-santa-lucia.html</a>	3.4
176	Decree 106/013. Creation of the Santa Lucía River Basin Commission. <a href="https://www.impo.com.uy/bases/decretos/106-2013">https://www.impo.com.uy/bases/decretos/106-2013</a>	3.4
177	Main threats to St. Lucia's wetlands. <a href="http://www.mvotma.gub.uy/humedales.html">http://www.mvotma.gub.uy/humedales.html</a>	3.4
178	Water Rights Administration. <a href="http://www.fao.org/docrep/006/Y5062S/y5062s0k.htm">http://www.fao.org/docrep/006/Y5062S/y5062s0k.htm</a>	3.5
179	FAO Aquastat. <a href="http://www.fao.org/nr/water/aquastat/countries_regions/URY/indexesp.stm">http://www.fao.org/nr/water/aquastat/countries_regions/URY/indexesp.stm</a>	3.5
180	Management of the Sanitary Works of the State <a href="http://www.ose.com.uy/descargas/documentos/MGAS_Programme_UR_X1007_Final_Report_PIC.pdf">http://www.ose.com.uy/descargas/documentos/MGAS_Programme_UR_X1007_Final_Report_PIC.pdf</a>	3.5
181	Water Code. <a href="http://oas.org/dsd/environmentlaw/waterlaw/documents/Uruguay-Codigo_de_Aguas_(1992).pdf">http://oas.org/dsd/environmentlaw/waterlaw/documents/Uruguay-Codigo_de_Aguas_(1992).pdf</a>	3.5
182	Water Pollution Prevention Decree. <a href="https://www.impo.com.uy/bases/decretos-ley/15239-1981">https://www.impo.com.uy/bases/decretos-ley/15239-1981</a>	3.5
183	Irrigation Law. <a href="https://www.impo.com.uy/bases/leyes/16858-1997/2">https://www.impo.com.uy/bases/leyes/16858-1997/2</a>	3.5
184	Law 18.610. National Water Policy. <a href="http://www.impo.com.uy/bases/leyes/18610-2009">http://www.impo.com.uy/bases/leyes/18610-2009</a>	3.5
185	Salaried rural workers in the agricultural sector in Uruguay. <a href="http://fidamercosur.org/claeh/images/BIBLIOTECA/2015/Eventos/Sistematizacin%20Trabajadores%20Rurales%20Asalariados%20Uruguay%20Final.pdf">http://fidamercosur.org/claeh/images/BIBLIOTECA/2015/Eventos/Sistematizacin%20Trabajadores%20Rurales%20Asalariados%20Uruguay%20Final.pdf</a>	3.5
186	Approach to multiple forest use in Uruguay: Alternatives and viabilities. <a href="http://biblioteca.fagro.edu.uy/iah/textostesis/2007/3425ant.pdf">http://biblioteca.fagro.edu.uy/iah/textostesis/2007/3425ant.pdf</a>	3.5
187	Non-Timber Forest Products <a href="http://www.spf.com.uy/uruguay-forestal-productos-no-madereros">http://www.spf.com.uy/uruguay-forestal-productos-no-madereros</a>	3.5
188	Access to electrical power. <a href="http://portal.ute.com.uy/institucional/electrificaci%C3%B3n-rural">http://portal.ute.com.uy/institucional/electrificaci%C3%B3n-rural</a>	3.5
189	Institutions that regulate water use in Uruguay. <a href="http://www.fao.org/nr/water/aquastat/data/institutions/search.html?country=234&amp;type=-1&amp;activity=-1&amp;keywords=&amp;submitBtn=Search">http://www.fao.org/nr/water/aquastat/data/institutions/search.html?country=234&amp;type=-1&amp;activity=-1&amp;keywords=&amp;submitBtn=Search</a>	3.5
190	UNESCO. Uruguay Literacy Data. <a href="http://uis.unesco.org/country/UY">http://uis.unesco.org/country/UY</a>	3.5
191	World Bank: Uruguay Overview <a href="http://www.bancomundial.org/es/country/uruguay/overview">http://www.bancomundial.org/es/country/uruguay/overview</a>	3.5
192	United Nations Declaration on the Rights of Indigenous Peoples. <a href="http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf">http://www.un.org/esa/socdev/unpfii/documents/DRIPS_es.pdf</a>	3.5
193	International Working Group for Indigenous Affairs: <a href="http://www.iwgia.org/regiones/latin-america">http://www.iwgia.org/regiones/latin-america</a>	3.5
194	National Statistics Institute. <a href="http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181">http://www.ine.gub.uy/c/document_library/get_file?uuid=0d5d2e5d-898c-49f6-8465-c3a5b606a284&amp;groupId=10181</a>	3.5
195	Situation in Uruguay with respect to Indigenous Peoples as of March 2015. <a href="https://sites.google.com/site/estandarfscuruguay/principios/principio-3-1">https://sites.google.com/site/estandarfscuruguay/principios/principio-3-1</a>	3.5
196	Survival. Indigenous Peoples. <a href="http://www.survival.es/">http://www.survival.es/</a>	3.5
197	UNESCO World Heritage List. <a href="http://whc.unesco.org/en/statesparties/uy">http://whc.unesco.org/en/statesparties/uy</a>	3.6

No.	Sources of information	Relevant indicators or CW category
198	Historic Quarter of the city of Colonia del Sacramento. <a href="http://whc.unesco.org/en/list/747/">http://whc.unesco.org/en/list/747/</a>	3.6
199	Industrial cultural landscape of Fray Bentos. <a href="http://whc.unesco.org/en/list/1464/">http://whc.unesco.org/en/list/1464/</a>	3.6
200	Natural Monument Grutas del Palacio <a href="http://www.mvotma.gub.uy/areas-protegidas/item/10006540-monumento-natural-grutas-del-palacio-flores.html">http://www.mvotma.gub.uy/areas-protegidas/item/10006540-monumento-natural-grutas-del-palacio-flores.html</a>	3.6
201	UNESCO Geoparks Network. <a href="http://www.geoparque.uy/index.php/geoparque-grutas-del-palacio.html">http://www.geoparque.uy/index.php/geoparque-grutas-del-palacio.html</a>	3.6
202	Protected Landscape Rupestrian locality of Chamangá. <a href="http://www.mvotma.gub.uy/areas-protegidas/item/10006539-paisaje-protegido-localidad-rupestre-de-chamanga-flores.html">http://www.mvotma.gub.uy/areas-protegidas/item/10006539-paisaje-protegido-localidad-rupestre-de-chamanga-flores.html</a>	3.6
203	National Historical Monuments - Uruguayan Heritage. <a href="http://www.patrimoniouruguay.gub.uy/innovaportal/v/33442/68/mecweb/monumentos-historicos-nacionales">http://www.patrimoniouruguay.gub.uy/innovaportal/v/33442/68/mecweb/monumentos-historicos-nacionales</a>	3.6
204	Conservation status assessment of the amphibians and reptiles of Uruguay <a href="http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S0073-47212010000100001">http://www.scielo.br/scielo.php?script=sci_arttext&amp;pid=S0073-47212010000100001</a>	3.6
205	Law No. 14040 - Declares the creation of the National Historical, Artistic and Cultural Heritage Commission. <a href="http://www.impo.com.uy/bases/leyes/14040-1971">http://www.impo.com.uy/bases/leyes/14040-1971</a> Biosphere reserve, Bañados del Este, Uruguay. Working Paper No. 37. <a href="http://www.unesco.org/uy/mab/fileadmin/ciencias%20naturales/mab/wp37TODO.pdf">http://www.unesco.org/uy/mab/fileadmin/ciencias%20naturales/mab/wp37TODO.pdf</a>	3.1
206	Biosphere reserve, Bañados del Este, Uruguay. Working Paper No. 37. <a href="http://www.unesco.org/uy/mab/fileadmin/ciencias%20naturales/mab/wp37TODO.pdf">http://www.unesco.org/uy/mab/fileadmin/ciencias%20naturales/mab/wp37TODO.pdf</a>	3.3
207	Afforestation in fire risk areas and its analysis based on the digital processing of satellite images and geographic information systems. <a href="http://costera.fcien.edu.uy/Investigacion/Incendios/body_incendios.htm">http://costera.fcien.edu.uy/Investigacion/Incendios/body_incendios.htm</a>	3.4
208	No. 15.896. Forest Fires. <a href="http://www.impo.com.uy/incendiosforestales/">http://www.impo.com.uy/incendiosforestales/</a>	3.4
209	Decree 436/007. General plan of action for the prevention, warning and response to forest fires. <a href="https://www.impo.com.uy/bases/decretos/436-2007">https://www.impo.com.uy/bases/decretos/436-2007</a>	3.4
210	Environmental impact of forestry in Uruguay. <a href="http://www.quayubira.org.uy/1999/05/impacto-ambiental-de-la-forestacion-en-uruguay/">http://www.quayubira.org.uy/1999/05/impacto-ambiental-de-la-forestacion-en-uruguay/</a>	3.4
211	DIEA 2017 Agricultural Statistical Yearbook. Ministry of Livestock, Agriculture and Fisheries. (2017). <a href="http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politicas-agropecuarias/publicaciones/anuarios-diea/anuario-estad%C3%ADstico-de-diea-2017">http://www.mgap.gub.uy/unidad-organizativa/oficina-de-programacion-y-politicas-agropecuarias/publicaciones/anuarios-diea/anuario-estad%C3%ADstico-de-diea-2017</a>	Abstract
212	National System of Protected Areas Information System. MVOTMA. <a href="http://www.mvotma.gub.uy/ambiente/conservacion-de-ecosistemas-y-biodiversidad/areas-protegidas/sisnap-sistema-de-informacion">http://www.mvotma.gub.uy/ambiente/conservacion-de-ecosistemas-y-biodiversidad/areas-protegidas/sisnap-sistema-de-informacion</a>	Summary 3.0, 3.1, 3.2, 3.3, 3.4
213	Law No. 15.964 World Cultural and Natural Heritage. <a href="http://www.impo.com.uy/bases/leyes-originales/15964-1988">http://www.impo.com.uy/bases/leyes-originales/15964-1988</a>	3.6
214	UNESCO International Geoparks Programme <a href="http://www.unesco.org/new/es/office-in-montevideo/natural-sciences/international-programme-for-geosciences-and-geoparks/unesco-global-geoparks/">http://www.unesco.org/new/es/office-in-montevideo/natural-sciences/international-programme-for-geosciences-and-geoparks/unesco-global-geoparks/</a>	3.6
215	List of UNESCO Geoparks. <a href="http://www.unesco.org/new/en/natural-sciences/environment/earth-sciences/unesco-global-geoparks/list-of-unesco-global-geoparks/">http://www.unesco.org/new/en/natural-sciences/environment/earth-sciences/unesco-global-geoparks/list-of-unesco-global-geoparks/</a>	3.6

No.	Sources of information	Relevant indicators or CW category
216	Grutas Del Palacio Unesco Global Geopark. <a href="http://www.unesco.org/new/en/natural-sciences/environment/earth-sciences/unesco-global-geoparks/list-of-unesco-global-geoparks/uruguay/grutas-del-palacio/">http://www.unesco.org/new/en/natural-sciences/environment/earth-sciences/unesco-global-geoparks/list-of-unesco-global-geoparks/uruguay/grutas-del-palacio/</a>	3.6
217	Map of threatened ecosystems. <a href="https://www.mvotma.gub.uy/ambiente/conservacion-de-ecosistemas-y-biodiversidad/areas-protegidas/areas-protegidas/documentos/documentos-de-trabajo/item/10010784-ecosistemas-amenazados-ecosistemas-en-zonas-prioritarias-plan-estrategico-snap-2015-2020">https://www.mvotma.gub.uy/ambiente/conservacion-de-ecosistemas-y-biodiversidad/areas-protegidas/areas-protegidas/documentos/documentos-de-trabajo/item/10010784-ecosistemas-amenazados-ecosistemas-en-zonas-prioritarias-plan-estrategico-snap-2015-2020</a>	3.0, 3.3
218	Agricultural regions of Uruguay. (2015). Ministry of Livestock, Agriculture and Fisheries. <a href="http://www2.mgap.gub.uy/DieaAnterior/regiones/Regiones2015.pdf">http://www2.mgap.gub.uy/DieaAnterior/regiones/Regiones2015.pdf</a>	3.5
219	Exemplary cases of sustainable forest management (2016). <a href="http://www.fao.org/3/a-i6003s.pdf">http://www.fao.org/3/a-i6003s.pdf</a>	3.4
220	Uruguay increased native forest area (2012) Diario el Observador. <a href="https://www.elobservador.com.uy/nota/uruguay-aumento-el-area-de-bosque-nativo-2012112619550">https://www.elobservador.com.uy/nota/uruguay-aumento-el-area-de-bosque-nativo-2012112619550</a>	3.4
221	The area of native forest grows (2012) Diario la República. <a href="http://republica.com.uy/bosque-nativo/">http://republica.com.uy/bosque-nativo/</a>	3.4
222	<i>Gymnocalycium uruguayense</i> (amended version of 2013 assessment). <i>The IUCN Red List of Threatened Species</i> 2017: e.T152630A121543227. Larocca, J., Machado, M. & Duarte, W. 2017. <a href="http://dx.doi.org/10.2305/IUCN.UK.2017-3.RLTS.T152630A121543227.en">http://dx.doi.org/10.2305/IUCN.UK.2017-3.RLTS.T152630A121543227.en</a>	3.1
223	Species sheet <i>Uruguayan Cyclospormun</i> . <a href="https://www.dinama.gub.uy/especies/especie/Cyc_urugua/">https://www.dinama.gub.uy/especies/especie/Cyc_urugua/</a>	3.1
224	Society of Forest Producers. Afforestation and Environment. <a href="http://www.spf.com.uy/uruguay-forestal-aspectos-ambientales">http://www.spf.com.uy/uruguay-forestal-aspectos-ambientales</a>	Abstract
225	Transparency International's Corruption Perceptions Index. <a href="https://www.transparency.org/cpi2014/results">https://www.transparency.org/cpi2014/results</a>	Abstract
226	Water in Uruguay, 2016. <a href="https://ucu.edu.uy/sites/default/files/facultad/dcsp/concurso_2016/19_agua.pdf">https://ucu.edu.uy/sites/default/files/facultad/dcsp/concurso_2016/19_agua.pdf</a>	3.4, 3.5
227	ALDABE, J. ROCCA, P. & CLARAMUNT, S. (2009) Uruguay. Pages 383 - 392 in C. Devenish, D. F. Diaz Fernandez, R. P. Clay, I. Davidson & I. Yépez Zabala Eds. Important Bird Areas Americas - Priority sites for biodiversity conservation. Quito, Ecuador: BirdLife International (BirdLife Conservation Series). <a href="http://datazone.birdlife.org/userfiles/file/IBAs/AmCntryPDFs/Uruguay_es.pdf">http://datazone.birdlife.org/userfiles/file/IBAs/AmCntryPDFs/Uruguay_es.pdf</a> No.. 16	3.1
228	Prevention and environmental care in the event of forest fires. Government of the ROU. 2015. <a href="http://archivo.presidencia.gub.uy/web/noticias/2005/11/2005112313.htm">http://archivo.presidencia.gub.uy/web/noticias/2005/11/2005112313.htm</a>	3.4, 3.5
229	Native forest felling complaint mechanism: <a href="http://www.mgap.gub.uy/sites/default/files/multimedia/denunciacortabosquenativo.pdf">http://www.mgap.gub.uy/sites/default/files/multimedia/denunciacortabosquenativo.pdf</a>	4.1
230	DIEA 2016 Agricultural Statistical Yearbook. <a href="http://www.mgap.gub.uy/unidad-ejecutora/oficina-de-programacion-y-politicas-agropecuarias/publicaciones/anuarios-diea/anuario2016">http://www.mgap.gub.uy/unidad-ejecutora/oficina-de-programacion-y-politicas-agropecuarias/publicaciones/anuarios-diea/anuario2016</a>	4.1
231	Global Forest Resources Assessment 2010 - National Report. <a href="http://www.fao.org/docrep/013/al660S/al660S.pdf">http://www.fao.org/docrep/013/al660S/al660S.pdf</a>	4.1
232	Biosafety. Genetically modified plants <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a>	5.1
233	The responsible use of biotechnologies in agricultural production. <a href="http://www.fao.org/uruguay/noticias/detail/es/c/271437/">http://www.fao.org/uruguay/noticias/detail/es/c/271437/</a>	5.1
234	Ministry of Livestock, Agriculture and Fisheries; National Biosafety Cabinet. <a href="http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general">http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-control-de-la-inocuidad-alimentario/bioseguridad/informacion-general</a>	5.1
235	Biosafety. Genetically modified plants <a href="https://www.impo.com.uy/bases/decretos/353-2008">https://www.impo.com.uy/bases/decretos/353-2008</a>	5.1
236	GM Tree Watch. <a href="http://gmtreewatch.org/location/latin-america">http://gmtreewatch.org/location/latin-america</a>	5.1



No.	Sources of information	Relevant indicators or CW category
237	Tree Watch in World. <a href="http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf">http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf</a>	5.1

## **Annex C2 Identification of the applicable legislation**

This document includes the Applicable Laws and Regulations for Category 1 Indicators and for the Use of Genetically Modified Organisms (GMO). The list is the one prepared during the development of the National Forest Stewardship Standard carried out in 2016 and still in force.

### **1. Legal rights to harvest**

- 1.1 Land tenure and management rights
- 1.2 Concession licenses
- 1.3 Management and harvesting planning
- 1.4 Harvesting permits

### **2. Taxes and fees**

- 2.1 Payment of royalties and harvesting fees
- 2.2 Value added taxes and other sales taxes
- 2.3 Income and profit taxes

### **3. Timber harvesting activities**

- 3.1 Timber harvesting regulations
- 3.2 Protected sites and species
- 3.3 Environmental requirements
- 3.4 Health and safety
- 3.5 Legal employment

### **4. Rights of third parties**

- 4.1 Customary rights
- 4.2 Free prior and informed consent
- 4.3 Indigenous Peoples' rights

### **5. Trade and transport**

- 5.1 Classification of species, quantities, qualities
- 5.2 Trade and transport
- 5.3 Offshore trading and transfer pricing

5.4 Custom regulations  
5.5 CITES

**6. Due diligence**

6.1 Due diligence procedures

**7. Ecosystem services**

1. Legal rights to harvest				
Type	Number	Date	Details	Revisions
L	9515	Monday, October 28, 1935	Departmental Organic (Art. 35 par. 21 and 36 par. 4 subp. C)	
L	Civil Code (16.603)	Wednesday, October 19, 1994	Term of leases (Art. 1782)	
L	11.029	Monday, January 12, 1948	I N C (Art. 7 par. 2 subp. F; Art. 18 subp. B; Art. 20 inc. 3; Art. 48).	
L	15.939	Tuesday, February 9, 1988	Forestry regime. Forest fund. Protection of natural resources.	
L	Rural Code (10.024)	Saturday, June 14, 1941	Trees and Forests (Art. 97 to 108)	
L	18.092	Sunday, January 7, 2007	Ownership of rural real estate and agricultural exploitations. Corporations	Law No. 18.172 of 31 August 2007 Article 349.
L	18.308	Monday, June 30, 2008	Territorial planning and sustainable development.	
L	18.564	11 September 2009	Regulation of water and soil use and management. Sanctions for non-compliance.	
L	18.666	Wednesday, July 14, 2010	Exception of general term of the contract of lease of real estate with destiny to forestation according to the precepts by the article 5 of the law 15.939 of 28 December 1987, whose maximum term will be of 30 years.	
L	18.719	Wednesday, January 5, 2011	Interpretation of Article 39 of Law 18.308 of 30 June 2008 (Article 610).	
Decre e PE	450/988	Friday, July 22, 1988	National Forestry Plan.	
Decre e PE	452/988	Friday, July 14, 1989	Regulation of Law 15.939 of 9 February 1988. Forestry regime. Forest fund. Protection of natural resources.	Decreets PE 26/993, 154/005, 190 and 191/006, 220/006 and 220/010 of 12 January 1993, 9 May 2005, 16 June 2006, 10 July 2006 and 14 July 2010, respectively
Decre e PE	225/007	Monday, June 25, 2007	Regulation of Law 18.092 of 7 January 2007. Ownership of rural real estate and agricultural exploitations. Corporations and amendments 18,172 of 31 August 2007, Article 349	With incorporations of Decree PE 201/008 of 1 April 2008.

1. Legal rights to harvest				
Type	Number	Date	Details	Revisions
Decre e PE	221/009	Wednesday, May 20, 2009	Territorial planning and sustainable development.	
Decre e PE	523/009	Tuesday, November 24, 2009	Territorial planning and sustainable development.	
Maldo nado	Volume VI - Digesto		Territorial Planning, Sustainable Development and Environment	
Coloni a	Decree Jta. Dep. Ordinance	Friday, March 18, 1994	Bosques Costeros	
L	16.462	Tuesday, January 18, 1994	Authorization for the promotion of an action in the coastal defense strip that modifies its natural configuration (article 117).	
L	16.462	Tuesday, January 18, 1994	Sale of timber products from the management of the State's forest heritage (Article 54).	
L	16.646	Wednesday, January 26, 1994	National Environmental Impact Assessment Regime.	
L	16.858	3 September 1997	Declaration of general interest on the irrigation with agricultural purposes.	
Decre e PE	404/001	Thursday, October 11, 2001	Regulation of Agrarian Irrigation Project. Construction of Hydraulic Works. Regulation of Law 16.858 of 3 September 1997	Decreets PE 405/008 and 70/012 of 21 August 2008 and 7 March 2012, respectively.
Decre e PE	128/003	Wednesday, April 2, 2003	Irrigation Advisory Boards. Regulation of Law 16.858 of 3 September 1997, Articles 29, 30 and 31.	
Decre e PE	349/005	Monday, October 3, 2005	Regulation on National Environmental Impact Assessment Regime.	
Decre e PE	178/009	Tuesday, April 21, 2009	Regulation on National Environmental Impact Assessment Regime.	
Decre e PE	416/013	Thursday, December 19, 2013	Regulation on National Environmental Impact Assessment Regime.	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	15.939	Tuesday, February 9, 1988	Art. 20 and 42 - Maintenance costs and funds to be created	
L	15.939	Tuesday, February 9, 1988	Forestry regime. Forest fund. Protection of natural resources.	
L	16,320	Sunday, November 1, 1992	Article 211 - regime of sanctions for infringements of Law 15.939 of 9 February 1988 and regulatory provisions	
L	17,220	Thursday, November 11, 1999	Hazardous waste	Law No. 17.930 of 19 December 2005, Article 367.
L	17,905	Friday, October 14, 2005	Derogation of forest subsidy	
L	16,871	28 September 1987	Registration law: registration fees	
Decree PE	220/010	Saturday, July 14, 2007	Forest Priority	
Decree PE	201/008	Tuesday, April 1, 2008	Ownership of property rights of farms and real estate for agricultural purposes	
Decree PE	38/008	Tuesday, January 22, 2008	Quality wood projects	
Decree PE	451/988	Thursday, July 14, 1988	Forest Garment Registration	
Decree PE	26/993	Tuesday, January 12, 1993	New groups of forest priority soils	
Decree PE	24/993	Tuesday, January 12, 1993	Felling of indigenous forests	
Decree PE	330/993	Tuesday, July 13, 1993	Felling and harvesting of forest products from indigenous forests	
Decree PE	452/988	Thursday, July 14, 1988	Regulation of Law 15989 - classification of forests	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
Decree PE	131/000	17 May 2000	Establishment of a control rate for the issuance of transit guides for forest products	
Decree PE	931/988	Friday, December 30, 1988	Regulation of the Forest Fund	
Decree PE	247/009	Sunday, May 24, 2009	Regulation of tax benefits for forests.	
L	17.615	Friday, January 17, 2003	VAT deduction on diesel purchases for agricultural producers (Art. 2)	
L	17.502	Friday, May 31, 2002	Exempt are companies whose tax assets are not included in the tax base destined mainly to the agricultural activity.	
L	15.939	Tuesday, February 9, 1988	Articles 57 and 58 - Forest sector exemptions	
L	16.107	Tuesday, March 31, 1992	Transfer Tax (ITP: purchase and sale of forests)	
L	17.555	19 September 2002	Economic reactivation: exemptions	
L	13.637 & 18.245	Thursday, December 21, 1967	Articles 236 to 241 (13.637) - "Structure of the Rural Real Estate Contribution (CIR), of which in the quality timber projects defined by the MGAP and natural forests declared "protection forests" are exonerated (Law 18.245)"	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	19.210	Tuesday, April 29, 2014	Financial inclusion -- Regulations to promote the use of electronic means of payment by the population -- Modification of Laws 17.829 (P.L.), 18.212 (P.L.) and the 1996 Ordered Text.	
L	19.228	Friday, June 27, 2014	Financial inclusion -- Electronic means of payment -- Modification of the entry into force of the VAT reduction -- Replacement of the last paragraph of Article 53 of Law 19.210 (P.L.).	
L	19.197	Wednesday, March 26, 2014	Value Added Tax (VAT) - Modification - Exemption regime - Goods and services.	
L	18.747	Friday, April 22, 2011	Tax credit -- Concession -- Owners of livestock establishments for the purchase of balanced rations and protein supplements supplied for cattle -- Owners of establishments contributing to the Tax on the Disposal of Agricultural Goods (IMEBA) for certain investments -- Value Added Tax (VAT) -- Ministry of Livestock, Agriculture and Fisheries (MGAP) -- Faculties.	
L	18.719	Monday, December 27, 2010	Budget Law -- Tax Rules -- Modifications to the Uruguayan Tax System -- Modifications to Title 10 Value Added Tax (VAT).	



2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	18.568	13 September 2009	Tax -- Value-Added Tax (VAT) -- Companies that initiate activities -- Gradual Contribution Regime.	
L	18.534	Friday, August 14, 2009	Tax -- Value Added Tax (VAT) -- Loans granted by the National Development Corporation -- Exoneration -- Modification of art. 19 of Title 10 of Decree 338/996 (1996)	
L	18.465	Wednesday, February 11, 2009	Value Added Tax - Authorization to the Executive Branch to set at 0% the rate of Value Added Tax applicable to certain disposals - Exemptions - Incorporation of numeral 7 to article 36 of Law 9515.	
L	18.341	Saturday, August 30, 2008	Taxation -- Personal Income Tax (IRPF) - Liquidation - generating fact - Exceptions - Determination of taxpayers -- Scale of income -- Tax on income from economic activities -- Value added tax -- Tax on the alienation of agricultural goods -- Tax on patrimonial transfers - Modification of the 1996 Ordered Text of Laws 18.172 and 18.083.	
L	18.083	Wednesday, December 27, 2006	Tax reform.	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	17.905	Friday, October 7, 2005	Forestry -- Elimination of subsidies for forestry.	
L	17.843	Thursday, October 21, 2004	Tax exemption -- Title 3 of the 1996 Ordered Text - - Citrus woods and forests - It is stated that the exemption referred to in paragraphs 3 and 4 of Article 63 covers the activities of debarking, logging and chipping.	
L	17.671	Tuesday, July 15, 2003	Value Added Tax (VAT) and Wealth Tax (IPAT) -- Exemptions.	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	17.453	Thursday, February 28, 2002	Ministry of Economy and Finance -- Adoption of measures aimed at fiscal adjustment -- Additional Tax on Personal Retributions -- Tax on Income from Industry and Commerce -- Value Added Tax -- Specific Internal Tax -- Tax on the Assets of Banking Companies -- Control Rate of the Financial System -- Tax on Telecommunications -- Tax on Credit Cards -- Commission Tax -- Wealth Tax -- Rules of Tax Administration -- Consular Rate -- Modification of the 1996 TO of Law 17.294 -- Substitution of Article 401 of the law 15.982, of the art.102 of the dec.-law 14.157 and of the art.1 of the dec.-law 14.982 -- Repeal the paragraph 2) of the article 18 of the law 16.134.	
L	17.123	Monday, June 21, 1999	Value-added tax -- Insurance and reinsurance covering fire and weather risks - Exoneration of certain assets.	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	16.697	Sunday, April 23, 1995	Fiscal Regime -- Competitiveness of the Productive Sector - Modification of the 1991 Ordered Text and of Laws 15.809, 16.127 and 16.237 -- Substitution of Inc. 1 of Art. 25 of Decree-Law 15.294.	
L	16.227	Wednesday, October 30, 1991	Taxes -- Value Added Tax (VAT) -- Validity of art. 469 of Law 16.226.	
L	15.939	Tuesday, February 9, 1988	Forestry law - Private forests -- Qualification and demarcation -- State forest heritage -- Protection of forests -- Protection of private forests -- Protection of State forest heritage -- Promotion of afforestation -- Tax benefits -- Financing -- Forest pledge -- Promotion of forest enterprises -- Procedures, controls and sanctions -- Substitution of inc. 3) art. 12 and art. 20 of law 10.024 (P.L.) -- Amendment of Decree-Law No. 14.189 (E.C.) -- Repeal of Law 13.723 (P.L.).	
L	15.132	Thursday, May 7, 1981	Value Added Tax (VAT) -- Imports made by taxpayers -- Replacement of lit. A) Article 4 of Title 6 of the Ordered Text of 1979.	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	14.828	Monday, October 2, 1978	Value added tax (VAT) -- Exemption for goods to be used in agricultural production and raw materials for their manufacture -- Incorporation of lit N) to num. 1 Article 13 of the Ordered Text of 1976.	
L	14.100	Friday, December 29, 1972	National Resources Budget - Income Taxation - Capital Taxation - Amendment of Laws 9.956, 10.089, 10.650, 12.091, 11.496, 11.638, 11.924, 12.276, 12.804, 12.950, 12.997, 13.241, 13.319, 13.420, 13.637, 13.640, 13.695, 13.782, 13.892, 13.966 - Replacement of Inc. 3° of the art. 403 of the Code of Commerce - Substitution of the art. 8° of the Dec. - Law 8.992/1933:	
L	19.224	Friday, June 13, 2014	Agreement between the Government of the Eastern Republic of Uruguay and the Government of Australia on the Exchange of Information on Tax Matters	
L	19.223	Friday, June 13, 2014	Agreement between the Eastern Republic of Uruguay and Canada on the Exchange of Information on Tax Matters	
L	19.036	Thursday, December 27, 2012	Agreement between the Government of the Eastern Republic of Uruguay and the the Kingdom of Denmark on the	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
			Exchange of Information on Tax Matters	
L	17.766	Monday, May 17, 2004	Free Trade Agreement between the Eastern Republic of Uruguay and the United Mexican States	
L	18.722	Thursday, December 30, 2010	Agreement between the Eastern Republic of Uruguay and the French Republic on the Exchange of Information on Tax Matters	
L	18.981	17 October 2012	Agreement between the Government of the Eastern Republic of Uruguay and the Government of Greenland on the Exchange of Information on Tax Matters	
L	18.997	Friday, October 12, 2012	Agreement between the Government of the Eastern Republic of Uruguay and the Government of Iceland on the Exchange of Information on Tax Matters	
L	19.034	Thursday, December 27, 2012	Agreement between the Government of the Eastern Republic of Uruguay and the Government of Feroe Islands on the Exchange of Information on Tax Matters	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	19.170	Friday, December 13, 2013	Agreement between the Government of the Eastern Republic of Uruguay and the the Kingdom of Norway on the Exchange of Information on Tax Matters	
L	18.959	Friday, December 23, 2011	Agreement between the Government of the Eastern Republic of Uruguay and the the Kingdom of Sweden on the Exchange of Information on Tax Matters	
Decree PE	Title 10 of the Ordered Text	1996	Value Added Tax (Articles 11 and 12 refer specifically to the sector)	
Decree PE	Title 6 of the Ordered Text	1996	ICOSA: Tax on the Control of Corporations	
Decree PE	Title 9 of the Ordered Text	1996	IMEBA: Taxes the circulation of certain goods	
Decree PE	Title 19 of the Ordered Text	1996	Transfer Tax (ITP: purchase and sale of forests)	
Decree PE	Title 3 of the Ordered Text	1996	Chapter VI - General Exemptions	
Decree PE	252/998	23 September 1998	Transfer Tax (ITP: purchase and sale of forests) Regulation.	
Decree PE	209/013	Tuesday, July 23, 2013	Exoneration: scope of forest exploitation	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
Decree PE	743/991	25 February 1992	VAT: forest products means forests wood, roundwood and firewood.	
Decree PE	16/009	Wednesday, January 14, 2009	Requirements for the exemption from VAT of services for the aerial or terrestrial application of plant protection products. Instrumentation of the registry for companies of services of always and fertilization with destiny agriculture.	
Decree PE	142/015	Tuesday, May 26, 2015	Financial Inclusion -- Extension of entry into force of the provisions of the arts. 35, 36, 39, 40, 41 y 43, of Law N°19.210.	
Decree PE	118/015	Monday, May 4, 2015	Tax obligations -- Regime for payment of third party obligations -- Means of electronic payment -- Modification of Decrees 94/2002 and 61/2015.	
Decree PE	75/015	Thursday, February 26, 2015	Tax Benefits -- Incorporation of art. 4 bis. to Decrees No. 1, 2 and 3. 127/2013 of 24 April 2013 and 357/2014 of 12 December 2014.	
Decree PE	203/014	Tuesday, July 22, 2014	Value Added Tax (VAT) -- Financial Inclusion -- Electronic Means of Payment -- Transactions included in the tax reduction.	



2. Taxes and fees				
Type	Number	Date	Details	Revisions
Decree PE	72/014	Tuesday, March 25, 2014	Value Added Tax (VAT) -- Agricultural inputs -- Tax exemption -- Substitution of literal a) of num.8 of art.39 dec. 220/1998 (PE).	
Decree PE	405/013	Monday, December 16, 2013	Tax -- Value Added Tax (VAT) -- Payroll of agricultural inputs -- Substitution of numbers. 4) and 39) of art. 39 of the Decree 220/1998 (PE).	
Decree PE	573/009	Tuesday, December 15, 2009	Value Added Tax - - A gradual system of taxation is established for taxpayers who meet certain conditions	
Decree PE	228/009	Tuesday, May 19, 2009	Value Added Tax -- System of withholding corresponding to the acquisitions that forestry companies make of the goods and services that are determined -- Derogation of the dec. 786/008.	
Decree PE	209/003	Friday, March 28, 2003	Refers to taxation of forestry activity	
Resolution DGI	2378/2014	Monday, July 28, 2014	Value Added Tax (VAT) -- Inclusion --"Self-propelled forest shredder - Forest shredder head" -- Payroll of goods exempt from the tax.	
L	18,245	Thursday, December 27, 2007	Rural Real Estate Contribution. Fixation and exoneration of certain forests.	
L	18.083	Wednesday, December 27, 2006	Article 112	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
L	17.843	Thursday, October 21, 2004	Article 1 - Exemptions for forestry activity	
L	18.083	Wednesday, December 27, 2006	Article 3	
L	16.002	Friday, November 25, 1988	Article 90	
L	15.939	Tuesday, February 9, 1988	Articles 8, 34 and 39 - Forestry law: exemptions	
L	16,906	Tuesday, January 20, 1998	Investment Law: exemptions provided for taxpayers of the Income Tax of the Republic of Panama Industry and Commerce, Agricultural Income Tax and the Tax on the Disposal of Agricultural and Livestock Goods, carried out by industrial or agricultural activities.	
L	19.088	Thursday, June 27, 2013	Determination of adjustments to the taxation of the agricultural sector	
L	18.083	Thursday, January 18, 2007	Tax reform.	
Decree PE	Title 6 of the Ordered Text	1996	Tax on income from economic activities (IRAE).	
Decree PE	296/994	Monday, June 20, 1994	Property, plant and equipment that may be imported under this decree with tax exemption may not be transferred or transferred to third parties in any capacity	
Decree PE	150/007		IRAE: regulation	
Decree PE	208/007		IRAE: regulation	
Decree PE	58/998	Thursday, March 12, 1998	Franchises for the agricultural sector	

2. Taxes and fees				
Type	Number	Date	Details	Revisions
Decree PE	208/007	Tuesday, June 26, 2007	Regulation of the taxes created by Law 18.083 (tax reform: IRPF, IRAE, IPAT)	
Decree PE	247/989	Wednesday, August 23, 1989	Scope of tax exemptions under Law 15.939	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
Decree PE	23/993	Tuesday, January 12, 1993	Protection, exploitation, transit, tenure and cutting of indigenous forests.	
Decree PE	24/993	Thursday, February 4, 1993	Authorization to cut indigenous forest.	
Decree PE	330/993	Tuesday, July 13, 1993	The cutting and extraction of forest products from indigenous forests is regulated in accordance with literal B) of article 24 of Law 15.939 of 28 December 1987.	
L	9.782	13 September 1939	Protection of palm groves.	
L	15.939	Tuesday, February 9, 1988	Forestry regime. Forest fund. Protection of natural resources.	
L	16.320	Sunday, November 1, 1992	Article 211 - regime of sanctions for infringements of Law 15.939 of 9 February 1988 and regulatory provisions	
L	17.234	Tuesday, December 12, 2000	Creation of a System of Protected Natural Areas.	
L	17.930	Friday, December 23, 2005	Articles 362, 363 and 364 - modification of the Natural Protected Areas System.	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
L	18.719	Monday, December 27, 2010	Article 611 - modification of the Natural Protected Areas System.	
L	18,996	Tuesday, November 22, 2011	Article 228 - modification of the Natural Protected Areas System.	
Decree PE	784/986	Saturday, November 26, 2011	Preservation of forest species.	
Decree PE	452/988	Friday, July 14, 1989	Regulation of Law 15.939 of 9 February 1988. Forestry regime. Forest fund. Protection of natural resources.	Modifications introduced by Decrees PE 26/993, 154/005, 190 and 191/006, 220/006 and 220/010 of 12 January 1993, 9 May 2005, 16 June 2006, 10 July 2006 and 14 July 2010, respectively
Decree PE	52/005	Friday, February 25, 2005	Natural resources Creation of a System of Protected Natural Areas.	
L	13.776	Friday, October 17, 1969	Approval of the Convention of the Fauna and the Natural Scenic Beauties of the countries of America, deposited in the Pan-American Union and subscribed by our country on 20 November 1940.	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
L	15.964	Sunday, June 28, 1998	Adoption of the Convention for the Protection of the World Cultural and Natural Heritage, adopted by the General Conference of the United Nations Educational, Scientific and Cultural Organization, signed in Paris (France) on 16 November 1972.	
L	16.221	Friday, November 22, 1991	Adoption of the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal, resulting from the Plenipotentiary Conference held in Basel, Switzerland, from 20 to 22 March 1989.	
L	16.408	8 September 1993	Adoption of the Convention on Biological Diversity on 9 June 1992 in Rio de Janeiro (Brazil) within the framework of the United Nations Conference on the Environment.	
L	16.517	Friday, July 22, 1994	Adoption of the United Nations Framework Convention on Climate Change, adopted in New York (United States) on 9 May 1992 and signed in Rio de Janeiro (Brazil) on 11 June 1992, within the framework of the United Nations Conference on Environment and Development.	
L	17.026	Monday, November 16, 1998	Adoption of the United Nations Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification, particularly in Africa, signed in Paris (France) on 17 June 1990.	
L	17.142	Friday, July 23, 1999	Interpretation of the Water Code.	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
L	17.279	Thursday, November 23, 2000	Adoption of the Kyoto Protocol to the United Nations Framework Convention on Climate Change, signed in Kyoto, Japan, on 11 December 1997.	
L	17.283	Tuesday, December 12, 2000	Environmental Protection General Law.	
L	18.308	Monday, June 30, 2008	Territorial planning and sustainable development. Landscape protection (articles: 4 subp. c), 5 subp. j), 20, 22, 31 subp. b), 37 subp. d), 39, 48 subp. b), 60, 62 subp. c and 79).	
L	18,610	Friday, October 2, 2009	National Water Policy.	
L	18,913	Friday, June 22, 2012	Approval of the Guaraní Aquifer Agreement, signed by Argentina, Brazil, Paraguay and Uruguay in San Juan, Argentina, on August 2, 2010.	
L	19,147	Thursday, November 7, 2013	Creation of the National Environmental Observatory of the National Directorate of the Environment of the Ministry of Housing, Land Management and Environment.	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
DL	14,859	Friday, December 15, 1978	Water Code.	Decree-Law 15.576 (Articles 2 and 3) and Laws 15.903 (Articles 192 to 194), 16.320 (Article 251) and 17.296 (Articles 259 and 260) of 15 June 1984, 10 November 1987, 1 November 1992 21 February 2001, respectively.
DL	15,337	Friday, October 29, 1982	Adoption of the Convention on Wetlands of International Importance, especially as a Habitat for Ornithological Fauna, done at Ramsar (Iran) on 2 February 1971.	
Decree PE	253/979	Saturday, May 5, 1979	Water Pollution Prevention.	
Decree PE	432/995	Wednesday, November 29, 1995	Use of rainwater. Hydrography.	
Decree PE	123/999	Wednesday, April 28, 1999	Regulation of infractions and sanctions foreseen in the Water Code.	
Decree PE	460/003	Friday, November 7, 2003	Commercial Register Regulations.	
Decree PE	86/004	Wednesday, March 10, 2004	Regulation of technical norm of construction of perforated wells for underground water collection.	
Decree PE	333/004	16 September 2004	Regulation of soil and surface water use and conservation.	By Decree PE 405/008 of 21 August 2008, Article 2.

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
Decree PE	115/011	Wednesday, March 23, 2011	Regulation of Articles 167 and 178 numeral 8 of the Water Code in relation to the estimation of the canon for the granting of the right of occupation of riverbeds of the public domain.	
Decree PE	152/013	Wednesday, May 29, 2013	Regulation on Environmental Protection General Law.	
L	19.196	Tuesday, March 25, 2014	Corporate Criminal Responsibility	
L	5.032	Tuesday, July 21, 1914	Establishes the general obligation of the employer to take measures of safety and security for work personnel	
L	9.697	Thursday, September 16, 1937	Compulsory Health Card	
L	10.471	Friday, March 3, 1944	Regulates working conditions applicable in forests, mountains, peat bogs	
L	11.577	Saturday, October 14, 1950	Unsanitary working conditions	
L	11.781	Tuesday, November 20, 1951	Working with people with heart conditions	
L	14.785	Friday, May 19, 1978	Rural Workers	
L	15.896	Saturday, September 15, 1987	Prevention and defense against accidents by the National Fire Department	
L	17.220	Saturday, September 11, 1999	Prohibits the introduction into areas under national jurisdiction of all types of hazardous waste	
L	18,191	Wednesday, November 14, 2007	On traffic and road safety	



3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
L	18,256	Thursday, March 6, 2008	Prohibits smoking or keeping tobacco products on in enclosed spaces that are workplaces	
L	18,630	Tuesday, October 14, 2008	It provides for the obligation to have automatic external defibrillators p	
L	19,061	Sunday, January 6, 2013	It lays down provisions relating to transit and road safety	
L	15,965	Tuesday, June 28, 1988	Convention No. 148 - The ILO Conventions on safety and health at work are approved.	
L	15,737	Friday, March 8, 1985	International Covenant on Economic, Social and Cultural Rights - Right to Work.	
L	12,204	Friday, July 8, 1955	OAS Charter, art. 45 - Right to decent work for all human beings without distinction	
L	16,519	Friday, July 22, 1994	Additional Protocol to the American Convention on Human Rights in the Area of Social, Economic and Cultural Rights, arts. 7 and 10 - Working Conditions and the Right to Health	
L	18,792	Friday, August 12, 2011	Cartagena Protocol on Biosafety to the Convention on Biological Diversity - Environmental Precaution	
L	15,965	Sunday, June 26, 1988	ILC 155 - Adoption of international conventions on safety, health and work	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
L	15,965	Sunday, June 26, 1988	Occupational health services	
L	16,643	Thursday, December 8, 1994	On the safe use of asbestos	
L	17,828	Wednesday, September 15, 2004	ILC 184 - Safety and Health in Agriculture	
Decree PE	196/971	Thursday, April 15, 1971	Regulates the manufacture, handling and use of insecticides	
Decree PE	853/971	Thursday, December 16, 1971	Establishes a list of toxic substances	
Decree PE	118/984	Friday, March 23, 1984	National Road Traffic Regulations with respect to transport services	
Decree PE	406/988	Friday, June 3, 1988	Establishes the general regime on safety, hygiene and occupational health applicable to all establishments of an industrial, commercial or service nature	
Decree PE	474/2009	Wednesday, October 14, 2009	Establishes the general regime on safety, hygiene and occupational health applicable to all establishments of an industrial, commercial or service nature	
Decree PE	103/996	Wednesday, March 20, 1996	Approval of UNIT standards for personal protective equipment and industrial machines	
Decree PE	372/99	Friday, November 26, 1999	Working conditions in the field of occupational safety and health in Forestry activities	
Decree PE	306/005	11/14/1005	Establishes technical standards for the management of occupational risk prevention	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
			actions at company level for the chemical industry	
Decree PE	291/007	Monday, August 13, 2007	Establishes technical standards for the management of preventive actions against occupational risks at the company level, providing for the creation of instances of cooperation between employers and workers and the creation of safety commissions	
Decree PE	423/007	Monday, November 12, 2007	Over maximum working loads	
Decree PE	307/009	Friday, July 3, 2009	Regulations for the protection of the safety and health of workers from risks related to chemical agents at work.	
Decree PE	321/009	Saturday, June 6, 2009	Establishes safety and health conditions in rural areas	
Decree PE	547/009	Monday, December 7, 2009	Training in the handling of elements of anti-casualty defence and self-protection plans	
Decree PE	586/009	Monday, December 21, 2009	Biological waste management	
Decree PE	41/012	Thursday, February 16, 2012	Establishes the National Code on diseases and health events notifiable to BSE, MSP, MTSS	
Decree PE	216/012	Friday, June 29, 2012	Working conditions for the rural worker	
Decree PE	152/013	Tuesday, May 21, 2013	Rules on the environmentally appropriate management of waste derived from the use of chemical or biological products in agriculture, horticulture and forestry.	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
Decree PE	173/013	Tuesday, June 11, 2013	Provisions on the movement of agricultural machinery on domestic routes	
Decree PE	260/013	Thursday, August 22, 2013	Fitting out of premises by the National Fire Department	
Decree PE	81/014	Thursday, April 3, 2014	Provisions relating to transit and road safety	
Decree PE	120/014	Tuesday, May 6, 2014	Regarding marijuana use at work	
Decree PE	127/014	Tuesday, May 13, 2014	Occupational health services	
Decree PE	372/999	Friday, November 26, 1999	Working conditions and occupational safety in the forestry sector	
Decree PE	406/988	Friday, June 3, 1988	Occupational Health and Safety Regulations	
Decree PE	23/002	Saturday, November 23, 2002	Fire prevention	
Decree PE	372/999	Friday, November 26, 1999	Fire prevention	
Decree PE	849/988	Wednesday, December 14, 1988	Fire prevention	
Appendix to International Standards for this item				
<p>American Declaration of the Rights and Duties of Man (1948) Art. 16 - Everyone has the right to rest, to honest recreation, and to the opportunity to usefully use free time for the benefit of his spiritual, cultural, and physical betterment.</p>				
<p>Universal Declaration of Human Rights (1948) art. 25.1 - Everyone has the right to a standard of living adequate for the health and well-being of himself and of his family, including food, clothing, housing, medical care and necessary social services, and the right to security in the event of unemployment, sickness, disability, widowhood, old age or other lack of livelihood in circumstances beyond his control.</p>				
<p>American International Charter of Social Guarantees (1947) Art. 31 - Workers, including agricultural workers, homeworkers, domestic workers, public employees, apprentices, even if unpaid, and self-employed workers, where their affiliation is possible, are entitled to a system of compulsory social security</p>				

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
Mercosur social and labour declaration (10/10/1998) Art. 7 - Health and safety at work				
Constitution			Articles - 36, 54, 57, 67 and 70 inc. 1	
L	18.823	7 September 2004	Childhood and Adolescence Code	
L	17.519	Tuesday, July 23, 2002	Employer contributions	
L	18.083	Wednesday, December 27, 2006	Tax reform. PIT for professional and labor activities	
L	12.030	Friday, November 27, 1953	Medical examination at industrial work	
L	11.577	Saturday, October 14, 1950	Absolute prohibition of unhealthy work for minors	
L	18.441	Monday, December 22, 2008	Rural work	
L	13.619	Tuesday, October 10, 1967	Rural work	
L	13.426	Thursday, December 2, 1965	Rural work	
L	9.991	Friday, December 20, 1940	Rural work	
L	10.471	Friday, March 3, 1944	Rural work	
L	18.250	Sunday, January 6, 2008	Employment contracts	
L	16.074	Tuesday, October 10, 1989	Accidents at work	
L	15.800	Thursday, January 17, 1985	Social Security	
L	16.241	Thursday, January 9, 1992	Social Security	
L	17.294	Wednesday, January 31, 2001	Social Security	
L	17.866	Monday, March 21, 2005	Social Security	
L	17.940	Monday, January 2, 2006	Freedom of association	
L	12.030	Friday, November 27, 1953	ILC 77 - Medical examination at industrial work	
L	12.030	Friday, November 27, 1953	ILC 78 - Medical examination at non industrial work	
DL	14.785	Friday, May 19, 1978	Rural work	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
DL	14.312	Tuesday, December 10, 1974	Employment contracts	
Decree PE	199/001	Tuesday, June 5, 2001	Contribution to the financing of Social Security	
Decree PE	202/003	Monday, May 26, 2003	Employer's contribution to assistance funds	
Decree PE	200/001	Thursday, May 31, 2001	Employer's contribution in land and cargo transport	
Decree PE	105/005	Wednesday, March 1, 2006	Advice on salaries, classification by activity groups	
Decree PE	210/011	Friday, June 3, 2011	ILO List of Occupational Diseases	
Decree PE	367/000	Friday, December 8, 2000	Eradication of child labour	
Decree PE	647/978	Tuesday, November 21, 1978	Rural work	
Decree PE	384/979	Wednesday, July 4, 1979	Employment contracts	
Decree PE	441/001	Tuesday, November 13, 2001	Employment contracts	
Decree PE	291/007	Monday, August 13, 2007	Accidents at work	
Decree PE	37/001	Friday, February 2, 2001	Social Security	
Decree PE	93/968	Saturday, February 3, 1968	Freedom of association	
Decree PE	66/006	Saturday, May 6, 2006	Freedom of association	
Decree PE	416/985	Tuesday, August 6, 1985	Freedom of association	
International Labour Conventions				
ILC	79	Rat. Law 12.030	Night work	
ILC	182	Rat. Law 17.298	Eradication of child labour	
ILC	96	Rat. Law 12.030	Employment contracts	
ILC	181	Rat. Law 17.692	Employment contracts	
ILC	122	Rat. Decree Law 14.566.	Employment contracts	
ILC	121	Rat. Decree Law 14.116.	Accidents at work	
ILC	187	Not ratified.	Freedom of association	

3. Timber harvesting activities				
Type	Number	Date	Details	Revisions
ILC	98	Rat. Law 12.030	Freedom of association	
ILC	135	Not ratified.	Freedom of association	
ILC	141	Rat. Law 16.039	Freedom of association	
ILC	151	Rat. Law 16.039	Freedom of association	

5. Trade and transport				
Type	Number	Date	Details	Revisions
L	15.939	Tuesday, February 9, 1988	Forestry regime. Forest fund. Protection of natural resources.	
L	16.320	Sunday, November 1, 1992	Regime of sanctions for infringements of Law 15.939 of 9 February 1988 and regulatory provisions (Article 211)	
Decree PE	452/988	Friday, July 14, 1989	Regulation of Law 15.939 of 9 February 1988. Forestry regime. Forest fund. Protection of natural resources.	Modifications introduced by Decrees PE 26/993, 154/005, 190 and 191/006, 220/006 and 220/010 of 12 January 1993, 9 May 2005, 16 June 2006, 10 July 2006 and 14 July 2010, respectively
Decree PE	38/008	Tuesday, January 29, 2008	Definition of Quality wood projects	
Decree PE	353/008	Monday, July 28, 2008	Biosafety. Genetically modified plants.	

Decree PE	280/009	Monday, June 8, 2009	Biosafety. Genetically modified plants (Articles 1 and 2).
L	3.921	Thursday, November 9, 1911	Agricultural defense. Biosafety. Phytosanitary measures.
L	13.640	Sunday, December 29, 1957	Power of the Executive Branch to condition the use, preparation, formulation, processing, entry or exit, marketing of raw materials or products for agricultural use livestock, prior registration and authorization of the Ministry of Livestock, Agriculture and Fisheries (Article 137 in the wording given by Article 375 of Law 18.719 of December 27, 2010).
L	13.663	Sunday, December 29, 1957	Production, commercialization, import and export of fertilizers.
L	16.736	Friday, January 5, 1996	Agricultural defense. Transport of vegetables, products or by-products of plant origin. Phytosanitary measures. Condition or prohibition of entry into the country and certification for export (Article 286).
L	18.834	Friday, November 4, 2011	Agricultural defense. Transport of vegetables, products or by-products of plant origin. Phytosanitary measures. Condition or prohibition of entry into the country (Article 158).
L	19.147	Thursday, October 24, 2013	Production, commercialization, import and export of fertilizers. Amendment (Article 173).
Decree PE	451/988	Friday, July 22, 1988	Forest Garment Registration
L	16.060	4 September 1989	Article 48 - Links between companies



L	18.083	Wednesday, December 27, 2006	Article 46 - The subjects of application of the PT rules, as determined by the DGI, shall submit special sworn statements under the conditions determined by the DGI.	
L	17.593	Friday, November 29, 2002	Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade, signed at Rotterdam on 10 September 1998.	
L	18.341	Saturday, August 30, 2008	Article 16 Amendment of 40 T4 of the 96 TO - Transfer Pricing shall be applied when an IRAE taxpayer carries out operations with entities domiciled, constituted or located in countries with zero or low taxation, also known as "tax havens", which the regulation shall determine in an exhaustive manner	
L	Tax Code	Decree Law 14.306.	Article 6.2 - Principle of economic reality	Friday, November 29, 1974
Decree PE	56/009	Monday, January 26, 2009	Clarifies mentions of the Tax Reform law to transfer prices	
Decree PE	Title 4 of the Ordered Text	1996	Articles 38, 39 and 40 - enshrines the Arm's Length (AL)113 principle, which is consistent with the AL principle set out in Article 9 of the OECD Model.	
Decree PE	Title 4 of the Ordered Text	1996	Article 41 - Methods of adjustment	
L	19.276	19 September 2014	Uruguayan Customs Code	

Decree PE	101/015	Monday, April 6, 2015	Regulate the Art. 207, 208 and 209 of Law 19.149, relating to non-compliance with labor regulations, applied to companies registered in the Register of Professional Land Freight Transport Companies.
Decree PE	99/015	Friday, March 27, 2015	Regulation of the different categories of customs warehouses by which requirements are established for their operation.
Decree PE	98/015	Friday, March 27, 2015	Regulation of Art. 152 to 159 of Law No. 19.276 of the CUSTOMS CODE of URUGUAY referring to regimes that establish instruments for the best insertion in the International Trade of the companies of our country.
Decree PE	97/015	Friday, March 27, 2015	Regulation of Article 162 of Law No. 19.276 of CUSTOMS CODE By which the National Directorate of Customs may make selective controls on the entry, stay and exit of goods and people from Free Zones.
Decree PE	64/015	Monday, March 2, 2015	Sub-paragraph A) of numeral 4 of Art 42 of Dec. 150/007, requesting for IRAE liquidation purposes the deduction of the cost of the Export Certificate of Origin.
Decree PE	37/015	Tuesday, February 3, 2015	Resolution GMC 18/10 of the GMC was adopted, approving the norm on 'Mercosur technical regulations for household disinfectant (pesticide) products'. Annex - Technical regulations.

Decree PE	41/015	Tuesday, February 3, 2015	Table 1 of Annex I of the Precursors and Chemicals Regulations of Decree 391/002.	
Decree PE	14/015	Tuesday, January 20, 2015	The regulations for the liquidation of the Tax on the Disposal of Agricultural Goods are structured in a single Decree.	
Decree PE	282/014	Monday, October 13, 2014	Modification of Table 1 of Annex I of the Precursors and Chemicals Regulations approved by Article 1 of Decree 391/002.	
L	14.205	Tuesday, June 4, 1974	Approval of the Convention on International Trade in Endangered Species of Wild Fauna and Flora, signed in Washington on March 3, 1973 and to which the Government of the Republic acceded on January 9, 1974.	

6. Due diligence				
Type	Number	Date	Details	Revisions
L	15.939	Tuesday, February 9, 1988	Forestry regime. Forest fund. Protection of natural resources.	
L	16.320	Sunday, November 1, 1992	Control and repression of unlawful acts (Art. 208)	
L	16.320	Sunday, November 1, 1992	Regime of sanctions for infringements of Law 15.939 of 9 February 1988 and regulatory provisions (Article 211)	
L	17,852	Friday, December 24, 2004	Prevention, monitoring and correction of noise pollution.	

L	18,126	Saturday, May 12, 2007	Agricultural Council under the Ministry of Livestock, Agriculture and Fisheries (MGAP)	
Decree PE	367/968	Wednesday, June 12, 1968	Regulations on the use and destination of pesticides used in animal and plant health harmful to public health.	
Decree PE	149/977	Friday, March 25, 1977	Phytosanitary products: registration and authorization for sale by the General Directorate of Agricultural Services of the Ministry of Livestock, Agriculture and Fisheries (DGSSAA - MGAP)	Decrees PE 291/982, 495/985, 306/989, 294/004 and 482/009 of 26 August 1982, 27 September 1985, 16 August 1989, 19 August 2004 and 28 October 2009, respectively.
Decree PE	546/981	Friday, November 13, 1981	Prohibition of sales of inoculants without prior registration.	
Decree PE	452/988	Friday, July 14, 1989	Regulation of Law 15.939 of 9 February 1988. Forestry regime. Forest fund. Protection of natural resources.	Decrees PE 26/993, 154/005, 190 and 191/006, 220/006 and 220/010 of 12 January 1993, 9 May 2005, 16 June 2006, 10 July 2006 and 14 July 2010, respectively
Decree PE	849/988	Saturday, February 20, 1988	Forest fire regulation and firefighting.	
Decree PE	113/990	Wednesday, February 21, 1990	Plant Health. Registration of any natural or legal person preparing or marketing the products covered by Decree PE 149/977 with the Directorate-General for Agricultural Services of the Ministry of Livestock, Agriculture and Fisheries (DGSSAA - MGAP).	

Decree PE	188/002	Thursday, May 30, 2002	Forest fire protection plan. Protection of forests. Modifies Decree PE 849/88 of 20 February 1988.	
Decree PE	100/005	Monday, February 28, 2005	Prior environmental authorization	Article 2 - paragraph 28.
Decree PE	217/007	Monday, June 18, 2007	Regulation of Law 18.126 of 12 May 2007. Decentralization and coordination of agricultural policies on a departmental basis.	
Decree PE	317/007	3 September 2007	Regulatory framework for applications for registration of authorizations for the sale of plant protection products.	
Decree PE	434/007	Thursday, November 29, 2007	General action plan for the prevention, warning and response to forest fires (as amended by PE 356/010 of 17 December 2010).	

7. Ecosystem services				
Type	Number	Date	Details	Revisions
L	16.736	Friday, January 5, 1996	Declare the living resources existing in the territorial sea from the dominion and jurisdiction of the State	
L	17,234	Tuesday, February 22, 2000	Ecosystem protection	
L	19,126	Wednesday, September 11, 2013	Law on large-scale mining	
L	16,466	Wednesday, January 26, 1994	Article 6 - Environmental impact and care	
L	17,283	Tuesday, December 12, 2000	Article 1, Subparagraph a - General Law of Environmental Protection.	
L	15,239	Wednesday, December 23, 1981	Soil and water use and conservation	
L	18,564	Friday, September 11, 2009	Land use and management. Sanctions.	
L	18,610	Friday, October 2, 2009	Protective principles of water	
L	16,858	Wednesday, December 3, 1997	Law on Irrigation with Agricultural Purposes	
DL	14,859	Friday, December 15, 1978	Water Code.	
Decree PE	406/003	Tuesday, October 7, 2003	Natural beach	
Decree PE	266/66	Thursday, June 2, 1966	National Tourist Reserve	

## 8. LIST OF INTERNATIONAL CONVENTIONS

### International Conventions ratified by Uruguay Flora - Fauna - Biodiversity -

Convention Adopted in	Objective	No. Law/Year of ratification	Focal point
Biological diversity 1992, Rio, Brazil	To conserve the earth's biodiversity by promoting conservation, the sustainable use of its components, and the fair and equitable sharing of the benefits derived from genetic resources. It stipulates that the conservation of biodiversity is "in the common interest of all mankind", and that while states have sovereign rights over their own biological resources, they are also responsible for the conservation of their biological diversity and the sustainable use of their biological resources.	16048/1993	MVOTMA
Climate Change 1982, New York, USA	To stabilize the concentrations of <a href="#">greenhouse gases</a> in the atmosphere at a level that prevents dangerous anthropogenic interference with the climate system, in a time frame that allows ecosystems to adapt naturally to climate change, to ensure that food production is not threatened and to allow economic development to continue in a sustainable manner.	16517/1994	MVOTMA
Ramsar - Wetlands International Importance 1971, Ramsar, Iran	It refers to the protection of wetlands as Waterfowl Habitat. It provides guidelines for national action and international cooperation for the conservation and wise use of wetlands and their resources. It assigns general obligations to contracting States on the conservation of wetlands in their territories, with special obligations towards wetlands designated in the list of wetlands of international importance. Each State is required to list at least one site.	15337/1982	MVOTMA
Fight against desertification 1994, Paris, France	To adopt an integrated approach addressing the physical, biological and socio-economic aspects of desertification and drought processes.	17026/1998	MVOTMA
Kyoto Protocol 1997, Kyoto, Japan	To reduce emissions by six <a href="#">greenhouse gases</a> that cause the <a href="#">global warming</a> : <a href="#">carbon dioxide</a> (CO <sub>2</sub> ), gas <a href="#">methane</a> (CH <sub>4</sub> ) and <a href="#">nitrous oxide</a> (N <sub>2</sub> O), plus three fluorinated industrial gases: Hydrofluorocarbons (HFCs), <a href="#">Perfluorocarbons</a> (PFC) and <a href="#">Sulphur hexafluoride</a> (SF <sub>6</sub> ), by at least 5% in the period from 2008 to 2012, compared to 1990 emissions.	17279/2000	MVOTMA
Basel 1989, Basel, Switzerland	Protect human health and the environment by minimizing, where possible, the production of hazardous waste. It seeks to direct the issue towards an "integrated life cycle scheme", which involves strong controls over the generation of hazardous waste for storage, transport, reuse, recycling, recovery and disposal.	16221/1992	MVOTMA
Vienna - Protection of the ozone layer 1995, Vienna, Austria	To adopt "appropriate measures... to protect human health and the environment against adverse effects resulting or likely to result from human activities that modify or are likely to modify the ozone layer". The main task is to encourage research, cooperation between countries and the exchange of information.	15896/1988	MVOTMA
Montreal Protocol 1987, Montreal, Canada	To eliminate the production and consumption of ozone-depleting chemicals. It benefits developed countries with a 10-year grace period.	16157/1990	MVOTMA

Cartagena Protocol 2000, Cartagena, Colombia	To discard potential conflicts between trade laws and the global biosafety regime. The transfer, handling and use of living modified organisms by means of modern biotechnology is governed. It seeks a more transparent international trade in transgenics (except those for pharmaceutical purposes) with safety measures in line with the needs of consumers, industry and, in particular, the environment.	18792/2011	MVOTMA
Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) 1973, Washington, USA.	Aimed specifically and exclusively at trade to control international markets and contribute to the preservation of endangered species. It establishes three appendices that classify species according to their conservation status: Appendix I, endangered species and international trade in them is totally restricted; Appendix II, species that may be endangered if their trade is not regulated; Appendix III, species identified by a party as being subject to regulation within its jurisdiction and requiring international cooperation for the control of trade.	14205/1974	MVOTMA
Bonn Convention - Migratory Species - CMS 1979, Bonn, Germany	To conserve species of marine and terrestrial birds throughout their migratory journey. It provides the necessary guidelines within which parties must act to conserve migratory species and their habitat. The need for closer cooperation between CMS Parties, especially between developed and developing countries hosting the same migratory species at different stages of their life cycles, is emphasized.	16062/1989	MVOTMA
World Heritage (UNESCO) 1974, Paris, France	To designate areas of "outstanding universal value" as World Heritage sites with the main objective of fostering international cooperation to safeguard these areas. These sites, which must be nominated by the responsible Signatory States, are evaluated in relation to their value as world historical, cultural and natural heritage and declared by the World Heritage Committee.	15964/1988	MEC
Safeguarding intangible cultural heritage. (UNESCO) 2003, Paris, France	Paris 2003. Its purpose is to safeguard intangible cultural heritage; to respect the intangible cultural heritage of the communities, groups and individuals concerned; to raise local, national and international awareness of the importance of intangible cultural heritage and its mutual recognition; and to provide international cooperation and assistance.	18035/2006	MEC
Protection and promotion of the diversity of cultural expressions (UNESCO) 2005, Paris, France	To protect and promote diversity of cultural expressions; foster dialogue between cultures and interculturality and respect for the diversity of cultural expressions and raise awareness of their value at local, national and international levels; reaffirm the importance of the link between culture and development for all countries. to recognize the specific nature of cultural activities, goods and services as bearers of identity, values and meaning; to reiterate the sovereign rights of States to preserve, adopt and implement such policies and measures as they deem necessary to protect and promote the diversity of cultural expressions in their respective territories; and to strengthen international cooperation and solidarity in a spirit of partnership.	18068/2006	MEC



Treaty on Plant Genetic Resources for Food and Agriculture 2001, Rome, Italy	To conserve and sustainably use plant genetic resources for food and agriculture, and the fair and equitable sharing of the benefits arising from their use in harmony with the CBD, for sustainable agriculture and food security.	17942/2005	MGAP Pres. MVOTMA - Vice.
Nagoya Protocol 2010, Nagoya, Japan	Fair and equitable sharing of the benefits arising out of the utilization of genetic resources, including through appropriate access to genetic resources and through appropriate transfer of relevant technologies, taking into account all rights over such resources and technologies and through appropriate funding, thereby contributing to the conservation of biological diversity and the sustainable use of its components	19227/2014	MVOTMA

<b>8. LIST OF INTERNATIONAL CONVENTIONS</b>			
<b>International Conventions ratified by Uruguay International Labour Organization</b>			
<b>Convention Adopted in</b>	<b>Objective</b>	<b>No. Law/Year of ratification</b>	<b>Focal point</b>
1930	Forced Labour Convention;	29	Ministry of Labour
1948	Freedom of Association and Protection of the Right to Organise Conventions;	87	Ministry of Labour
1949	Right to Organise and Collective Bargaining Convention;	98	Ministry of Labour
1951	Equal Remuneration Convention;	100	Ministry of Labour
1957	Abolition of Forced Labour Convention;	105	Ministry of Labour
1958	Convention on Discrimination (Occupation and Employment);	111	Ministry of Labour
1973	Minimum Age Convention;	138	Ministry of Labour
1999	Worst Forms of Child Labour Convention;	182	Ministry of Labour