

FSC National Risk Assessment

For the Netherlands

DEVELOPED ACCORDING TO PROCEDURE FSC-PRO-60-002 V 3-0

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Summary of Risk

Indicator	Risk designation (including functional scale when relevant)
Controlled wood category 1: Illegally harvested wood	
1.1	Low risk
1.2	n.a.
1.3	n.a.
1.4	Low risk
1.5	n.a.
1.6	Low risk
1.7	Low risk
1.8	Low risk
1.9	Low risk
1.10	Low risk
1.11	Low risk
1.12	Low risk
1.13	n.a.
1.14	n.a.
1.15	n.a.
1.16	Low risk
1.17	Low risk
1.18	Low risk
1.19	Low risk
1.20	Low risk
1.21	Low risk
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 from forests where high conservation values are threatened by management activities	
3.0	Data sufficient to assess the risk
3.1	Low risk
3.2	Low risk
3.3	Low risk
3.4	Low risk
3.5	n.a.
3.6	Low risk
Controlled wood category 4: Wood from forests being converted to plantations or non-forest use	
4.1	Specified risk
Controlled wood category 5: Wood from forests in which genetically modified trees are planted	
5.1	Low risk

1. Background information

Timeline

Activity	Period	Done
Proposal formally accepted by FSC	13 October 2016	x
Development of the risk assessment – 1 st draft (version 1)	November 2016 – January 2017	x
Training of the working group	17 January 2017	x
Revision by the working group (3 meetings)	21 February, 24 March, 16 May 2017	x
Acceptance by the working group	June 2017	x
Submission to FSC	June 2017	x
Review and acceptance by FSC International	Q4-2017	x
Public consultation on the 1 st draft	May-June 2018	x
Analysis and incorporation of feedback from the consultation	June-July 2018	x
Fourth meeting NRA-WG	July 2018	x
Development of the 2 nd draft (final version)	Sept-Oct 2018	x
Fifth meeting NRA-WG	Oct 2018	x
Final draft submission to FSC	November 2018	x
Implementation of required amendments (if any)	Q1 + Q2 2019	x
Expected approval of the NRA	June 2019	x

Working group

The National Risk Assessment was developed by a working group, representing different interests, and consisting of the following people.

Name	Chamber	Qualifications
Asse Seubring	Economic	Forest economist (Wageningen University 1988) 2010-present: Auditor Staatsbosbeheer (incl. FSC certification) 2005-2010: Division Controller Staatsbosbeheer 1999-2005: Controller Businessunit SDV 1997-1999 Multi Project manager Alterra 1995-1997: Project manager Bosdata 1991-1994: Project manager Stibos
Bert de Jong	Economic	Bachelor of Built Environment (Windesheim, 1999) 2010-present Group manager De & D Consult 2002-2010 Project- / production manager Strukton Rail 2000-2001 Supervisor, maintenance planner RWS 1999-2000 Engineer Oranjewoud
Wolfgang Richert	Social	MSc, Environmental Studies (Wageningen, 1994) 2009-present: Wolfgang Richert Consulting (a.o. Co-author of FSC FPIC Guide, version 1); 2006-2008 Greenpeace 2001-2006 AIDEnvironment 1997-2001 Greens in the Dutch Parliament 1994 Researcher
Fred van Anrooy	Social	1998-present: FNV (trade union) specialist in workers' rights and labour safety; 1998-2016: OHAS coördinator / Safety expert PontMeyer NV
Ron Lamain	Environmental	Tropical Forester (2001)

		2017-present: IUCN 2015-2017: Natuurmonumenten 2014-present: IRRL 2009-2014: Municipality of Tiel 2006-2009: BTL Bomendienst 2005-2006: Eco Timber Suriname
NN	Environmental	

Since there is a vacancy in the environmental chamber the voting system is 1-1-1, although in principle the working group decides by consensus (if a second environmental chamber representative is found we will go back to a 2-2-2 voting set up).

The working group was coordinated by Arjan Alkema, Deputy Director of FSC the Netherlands. The working group was supported by an external consultant Patrick Jansen of Bosmeester.

Consultation

The consultation was conducted in May-June 2018. Comments were received from:

- Leo van der Vlist (NCIV)
- James Schadenberg (ControlUnion)
- Willems, A.J.H. (Kroondomein Het Loo)
- Zier, Kristina (Pfleiderer)
- Maarten Willemen (AVIH)
- Esther Freriks (VNP)
- Stemmer-Letnik Ute (MM-karton)
- Henk Wanningen (Staatsbosbeheer; by telephone)

The comments can be grouped in two distinct categories. Comments that address specific issues (e.g. availability of more recent figures for gender wage gap) and comments that are highly political. Note that during the consultation the risk for Categories 3.1 and 3.3 were considered to be specified. The politically charged comments were all calling on FSC to not put more burden on the economic sector or even threatened to leave the FSC system if this draft NRA remained unchanged.

The comments dealing with contents were all checked and where relevant changes in the document were made.

2. List of experts involved in the risk assessment and their contact details

Name & Organisation	Qualification	Contact details
Category 1		
Leon Janssen, Province of Limburg	Nature Conservation Act	Lfh.janssen@prvlimburg.nl
Dianne Nijland, Dutch Forest and Nature Reserve Owners Association (VBNE),	Environmental requirements	
Maarten Willemen, AVIH	Timber trade, transport legislation	
Mark van Benthem, Stichting Probos	EUTR and sustainable timber expert	Mark.vanbenthem@probos.nl
Meriam Wortel, NVWA	Compliance EUTR	
Jan Oldenburger, Stichting Probos	Timber and Forestry Statistics	
Suzanne Valkhof, WWF Netherlands	Land registration	
Christelle van den Berg, Cadastre	Land registration	
Ernst Cramer, chair FSC SDG The Netherlands	FSC-certification of Forest Management	
Ben Molendijk, province Overijssel,	Nature Conservation Act	

Harold van Gervink, province Overijssel	Nature Conservation Act	
Saskia Kriesen, province Overijssel	Nature Conservation Act	
Kees Konings, VBNE	Code of Conduct Forest Management	
James Schadenberg, Control Union	FSC-certification	
Harrie Hekhuizen, Staatsbosbeheer	Forest Management	
Alicia van der Grift, SKBNL	ERBO-certification	
Category 2		
Jacqueline Kraan, CNV Vakmensen	Labour conditions in forestry sector	j.kraan@cnvvakmensen.nl
Ans Merens, Sociaal Cultureel Planbureau	Gender Balance	a.merens@SCP.NL
Category 3		
Martijn Boosten, Stichting Probos	Cultural heritage in forest (management)	jan.olderburger@probos.nl Martijn.boosten@probos.nl
Henk Siebel, Natuurmonumenten	Forest ecology	Henk.siebel@natuurmonumenten.nl
Dik Bal, Ministerie LNV	Natura 2000-habitat types	
Rienk Jan Bijlsma, WUR	Natura 2000-habitat types	
B.Nijhuis, Vitens	Water extraction areas	
Ernst Cramer, chair FSC SDG The Netherlands	FSC-certification of Forest Management	
Paul Copini, Centre for Genetic Resources	Genetic resources	
Joukje Buiteveld, Centre for Genetic Resources	Genetic resources	
Category 4		
Leon Janssen, Province of Limburg	Nature Conservation Act	Paul.copini@wur.nl Lfh.janssen@prvlimburg.nl
Ben Molendijk, province Overijssel,	Nature Conservation Act	
Harold van Gervink, province Overijssel	Nature Conservation Act	
Category 5		
None		

3. National Risk Assessment maintenance

The responsible body (in accordance with section 2 of FSC-PRO-60-002 V3-0) is
FSC Netherlands
Wilhelminapark 37
3581 NK Utrecht
info@fsc.nl

The responsible body will review the NRA periodically (every 5 years) or update the NRA continuously, if needed (in accordance with section 10 of FSC-PRO-60-002 V3-0).

4. Complaints and disputes regarding the approved Country Risk Assessment

In case of complaints stakeholders may contact the responsible body. The responsible body will handle the complaint in accordance 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 complaint that meets the conditions (see below) after date of acknowledgement over a period of 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 information of the Complainant and be signed by the legal representative of the Complainant or by the individual in question if the complaint is not filed by an organization;
 - be written in Dutch or English, other languages will not be accepted;
 - list the Certificate Holder(s) and all associated companies known to the Complainant including their certificate codes, against which the complaint is lodged;
 - specify the events and issues 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 responsible body will manage a complaint registry, including recording and filing of all complaints received, actions taken and results of complaint evaluations.
- By latest 6 weeks after acknowledgement of the complaint the responsible body will inform the complainant about the status of the complaint.
- By latest 3 months the responsible body must close all complaints and inform complainants about the actions taken or the rejection including justification.

5. Risk assessment

This section describes the process of risk assessment as specified in the Country Risk Assessment Framework for each Controlled Wood category and for each described indicator (where relevant).

In all Control Wood categories the area under assessment is the Netherlands as a whole. The Netherlands is a small country and almost all legislation is on the national level. Relevant studies almost all focus on the national level.

5.1 CONTROLLED WOOD CATEGORY 1: ILLEGALLY HARVESTED WOOD

Overview

This category covers risk assessment of illegality and includes identification of applicable legislation and an assessment of law enforcement. Indicators for legality assessment are divided into six sub-categories of applicable legislation:

- Legal rights to harvest
- Taxes and fees
- Timber harvesting
- Third parties' rights
- Trade and transport
- Due diligence/due care

Indicators are considered not applicable when there are no relevant laws or regulations.

According to Transparency International's 2017 Corruption Perceptions Index¹), which measures perceived levels of public sector corruption in countries around the world using a score of 0-100 (where 0 is highly corrupt and 100 is very clean), the Netherlands was ranked equal 8th (alongside Canada, Luxembourg and the UK) out of 180 countries assessed. It scored a corruption index of 82, meaning it has a very low perception of corruption.

The 2017 Worldwide Governance Indicators compiled by the World Bank²) show that the Netherlands was in the 98.56 percentile rank for regulatory quality among all countries in the world in 2017 (up from 96.21 in 2012), the 97.12 percentile rank for rule of law (slightly down from 97.65), and the 95.19 percentile rank for control of corruption (down from 96.21).

¹ https://www.transparency.org/news/feature/corruption_perceptions_index_2017

² <http://info.worldbank.org/governance/wgi/index.aspx#report>

The Working Group has taken this information (CPI, Governance Indicators) into consideration for all of the relevant indicators in Category 1.

Note: All Netherlands legislation is freely available online at <https://wetten.overheid.nl/zoeken>. Readers should be aware that most legislation has been amended by subsequent legislation, and that, while the extensive range of amending legislation has not been listed in this risk assessment, full account has been taken of relevant amendments.

General/contextual information³

Forest

The Netherlands has a forested area of approximately 370,000 hectares, which is 10% of the land area (and 217 m² per capita). Two hundred years ago the forest area was much smaller and comprised of about 100,000 hectares (mainly coppice woodland). Particularly in the 1930's, forest was planted mainly on poor soils: heather lands and drift sands.

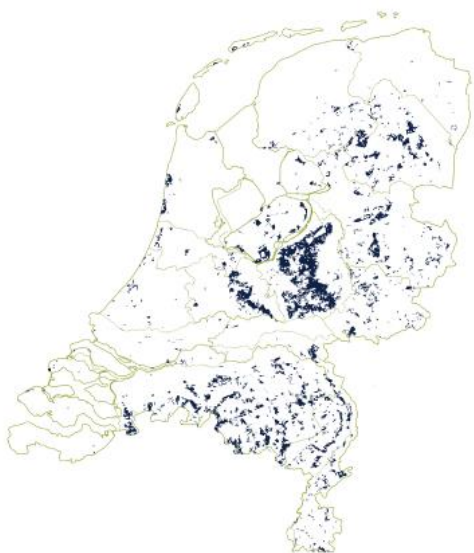


Figure: Forest land in the Netherlands (black spots)

³ All data (except land tenure and ownership) and map are taken from: Probos, Kerngegevens bos en hout in Nederland 2015 (Key data forest and timber 2015), Bosenhoutcijfers.nl. Map can be found here: <http://www.bosenhoutcijfers.nl/nederlands-bos/oppervlakte/>

Total Forest area approx. 370.000 hectares ha, of which:

- Strict forest reserve (Bosreservaat) IUCN-category I) – 3,000 ha (1%)
- National parks (IUCN category II) - 31,400 ha (9%)

Other protected forest (IUCN categories III-VI) – 56,400 ha (16%).

In 26% of forested area there is no production. In the remaining 74% production takes place, although scale and intensity differs from place to place.

Approximately half of the forest is dominated by coniferous trees (main species *Pinus sylvestris*), the other half by deciduous trees (dominant species oak (*Quercus robur*), beech (*Fagus sylvatica*), willow (*Salix spec.*), birch (*Betula pendula*), poplar (*Populus spec.*))⁴.

Land tenure and ownership (Source: M.J. Schelhaas et al, 2014, see footnote 3):

State: 50% of all forest is owned by the state (33% State Forest Service, 14% municipalities, 3% other): multifunctional forest;

Private: 34% of all forests is owned by private forest owners (1.250 FMUs > 5 ha; 30.000 FMUs < 5 ha): stronger focus on wood production;

Nature conservation organizations: remaining 16% of forest is owned by nature conservation organisations: stronger focus on ecology (and cultural heritage).

Sources of legal timber

Forest Classification Type	Permit/license type	Main license requirements
Public	There is no system of harvesting permits in the Netherlands.	<p>Although there is no system of harvesting permits, the Nature Conservation Act does list some requirements;</p> <ul style="list-style-type: none"> - Forest managers have to announce harvesting at least one month prior to the work to the relevant province. Only fellings (clearcuts, not thinning) the size of at least 1,5 times the tree height have to be reported. - Provinces are the legal authorities for the Nature Conservation Act. They have the right to prohibit the harvesting within one month after receiving the announcement. After one month the forest

⁴ Source: M.J. Schelhaas, A.P.P.M. Clerkx, W.P. Daamen, J.F. Oldenburger, G. Velema, P. Schnitger, H. Schoonderwoerd en H. Kramer, Zesde Nederlandse Bosinventarisatie: methoden en basisresultaten (Alterra-rapport 2545). Wageningen, 2014 (Sixth Netherlands Forest Inventory: methods and basic results)

		owner automatically gains the right to execute the harvesting (silent permission). - Forest managers are obliged to establish a new forest by planting or natural regeneration within 3 years after clearcutting. The province has the right to increase this period to maximum 6 years when using natural regeneration.
Private	Same	Same

The table below gives an overview of more sources on governance in the Netherlands. This information is relevant to a large number of indicators.

Sources of information	Evidence	Scale of risk assessment
World Bank: Worldwide Governance Indicators - the WGI report aggregate and individual governance indicators for over 200 countries, for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption http://info.worldbank.org/governance/wgi/index.aspx#home	In 2017 (latest available year) the Netherlands scores: 96,63 for Government effectiveness 97,12 for Rule of law 95,19 for Control of corruption 98,56 for Regulatory quality 99,01 for Voice and accountability 79,52 for Political stability and no violence The scores range from 0 (lowest rank) to 100 (highest rank) with higher values corresponding to better outcomes.	Country
World Bank Harmonized List of Fragile Situations http://www.worldbank.org/en/topic/fragilityconflictviolence/brief/harmonized-list-of-fragile-situations	The Netherlands does not appear on this list.	Country
https://www.cpij.org/reports/2016/10/impunity-index-getting-away-with-murder-killed-justice.php	The Netherlands does not appear on this list.	Country
Carleton University: Country Indicators for Foreign Policy: the Failed and Fragile States project of Carleton University examines state fragility using a combination of structural data and current event monitoring. http://www4.carleton.ca/cifp/app/ffs_ranking.php	The Netherlands scores 'high' and 9 out of 11 indicators and 'medium' on 2 indicators on the State fragility map 2012 (latest available year).	Country

<p>Human Rights Watch: http://www.hrw.org</p>	<p><u>World Report 2017</u> https://www.hrw.org/sites/default/files/world_report_download/wr2017-web.pdf</p> <p>“In February, the government expanded the list of safe third countries for asylum seekers. Countries from countries deemed safe are presumed not to need intercountry protection and are subject to accelerated procedures, raising concerns about the quality of individual examination of asylum claims. In September 2016, the country’s highest administrative court affirmed the legality of Albania’s designation as a safe country of origin.</p> <p>The Dutch government continued to offer support that is limited in duration and scope to rejected asylum seekers, with assistance contingent on their cooperation with removal from the country. In February, several UN special rapporteurs urged the Dutch government to provide emergency assistance to rejected asylum seekers.</p> <p>Refugee rights groups criticized Dutch authorities over longer waits for asylum determinations and family reunification procedures.</p> <p>At the start of 2016, NGOs reported threats and discrimination against LGBT asylum seekers at asylum facilities, and a Dutch independent monitoring body, the Dutch Board for Protection of Human Rights, found in February that LGBT asylum seekers at a large facility face discrimination.</p> <p>In May, the Netherlands enacted a law allowing authorities to strip Dutch citizenship from dual countries as young as 16 if they determine that they have joined or fought abroad with a terrorist group and pose an “immediate threat” to country security. No court conviction is required. Those whose Dutch citizenship is revoked have only four weeks to appeal.</p> <p>In January, the Netherlands ratified the UN Convention on the Rights of Persons with Disabilities.”</p>	<p>Country</p>
<p>US AID: www.usaid.gov Search on website for [country] + ‘human rights’</p>	<p>No relevant information.</p>	<p>Country</p>

Global Witness: www.globalwitness.org Search on website for [country] + 'human rights'	No relevant information.	Country
Chatham House Illegal Logging Indicators Country Report Card http://indicators.chathamhouse.org/explore-the-data	<p>2013 Assessment Findings https://indicators.chathamhouse.org/explore-the-data/netherlands</p> <p>“The assessment indicates that the Netherlands has continued to show a strong response to the problem of illegal logging and related trade. The government played an active part in the development of the EU’s FLEGT Action Plan, and has been supporting the negotiation and implementation of voluntary partnership agreements with producer countries.</p> <p>The government has also been promoting the production and consumption of sustainable timber. It has a comprehensive procurement policy, established the Sustainable Trade Initiative and helped to launch the European Sustainable Tropical Timber Coalition.</p> <p>As a result of these government actions as well as engagement by the private sector, there is a high proportion of certified wood-based products on the Dutch market as well as a large number of companies with chain-of-custody certification. A high level of media coverage on the issue of illegal logging also indicates that there is widespread awareness of this issue.</p> <p>This response is thought to be partly responsible for the decline in imports into the Netherlands of timber-sector products likely to be illegal, currently estimated to comprise two per cent of the total.”</p>	Country
Transparency Intercountry Corruption Perceptions Index https://www.transparency.org/news/feature/corruption_perceptions_index_2017	The Netherlands scores 82 points on the Corruption Perceptions Index 2017 on a scale from 0 (highly corrupt) to 100 (very clean). The Netherlands ranks 8th out of 180 with rank no. 1 being the most clean country.	Country
Amnesty Intercountry Annual Report: The state of the world’s human rights -information on key human rights issues, including: freedom of expression; intercountry justice; corporate accountability; the death penalty; and reproductive rights	<p><u>Amnesty International Annual Report 2015/2016</u> “REFUGEES’ AND MIGRANTS’ RIGHTS Immigration detention</p> <p>Solitary confinement continued to be used in immigration detention centres, both as a means of control and as a punitive measure. In</p>	Country

<https://www.amnesty.org/en/latest/research/2016/02/annual-report-201516/>

March, body scan equipment was introduced in detention centres, making strip searches of detained migrants largely unnecessary. In September the government tabled a draft law regulating immigration detention. The law mentions the need to consider alternatives to detention. However, it includes provisions that would, in practice, likely lead to harsher conditions for detained irregular migrants and asylum-seekers. The law also fails to establish an effective mechanism to prevent the detention of vulnerable groups, and the authorities' power to use solitary confinement remain unchanged.

Economic, social and cultural rights

The government failed to implement the recommendation by the European Committee of Social Rights that all people, including irregular migrants, should unconditionally have access to shelter and basic necessities. In April, the government put forward a proposal to establish shelters in a limited number of municipalities, but make accommodation there dependent on the willingness of the irregular migrant to cooperate in their deportation.

Refoulement

The government continued its attempts to deport rejected asylum-seekers to southern and central Somalia, including – under certain circumstances – to al-Shabaab controlled areas, against guidelines issued by UNHCR, the UN refugee agency. In August, the government decided to temporarily halt forced returns of Uighurs to China, in anticipation of a new guidance report.

In May, Mathieu Ngudjolo, a former Congolese militia leader, was returned to the Democratic Republic of the Congo despite alleged fears for his safety, after the Council of State rejected his request for asylum. Mathieu Ngudjolo was acquitted by the ICC of war crimes and crimes against humanity, a decision confirmed on appeal on 27 February.

DISCRIMINATION – POLICING

In response to concerns about ethnic profiling by the police, the government committed to undertaking measures focused on awareness raising and training of police officers. However, it still did not introduce clear guidelines to limit widespread stop-and search powers that increase the risk of ethnic profiling, or institute systematic

	<p>monitoring of stop-and-search operations.</p> <p>RIGHT TO PRIVACY In July the government published proposals to amend the powers of the intelligence and security services, including provisions which in effect would legalize indiscriminate bulk collection of telecoms data. The proposals also failed to include necessary safeguards, such as prior judicial approval of decisions to intercept personal communication or hack electronic devices.</p> <p>TORTURE AND OTHER ILL-TREATMENT The government refused to take steps to evaluate or amend the current operation of the Dutch Country Prevention Mechanism, established under the Optional Protocol to the Convention against Torture, despite ongoing criticism of its independence and efficacy.”</p>	
<p>Freedom House http://www.freedomhouse.org/</p>	<p><u>Freedom in the World Report 2018</u> https://freedomhouse.org/report/freedom-world/2018/netherlands</p> <p>Electoral Process: 12 / 12 Political Pluralism and Participation: 16 / 16 Functioning of Government: 12 / 12 Freedom of Expression and Belief: 16 / 16 Associational and Organizational Rights: 12 / 12 Rule of Law: 15 / 16 Personal Autonomy and Individual Rights: 16 / 16</p> <p>Scoring Key: X / Y X = Score Received Y = Best Possible Score</p> <p><u>Freedom of the Press Report 2017</u> https://freedomhouse.org/report/freedom-press/2017/netherlands</p> <p>Legal Environment: 2 / 30 (0=BEST, 30=WORST) Political Environment: 5 / 40 (0=BEST, 40=WORST) Economic Environment: 4 / 30 (0=BEST, 30=WORST) Press Freedom Score: 11 / 100 (0=BEST, 100=WORST)</p>	Country
Reporters without Borders: Press Freedom Index	<u>2018 World Press Freedom Index</u>	Country

https://rsf.org/en/ranking	In 2018, The Netherlands ranked 3 out of 180 countries on World Press Freedom Index (No. 1 being the most free country).	
Fund for Peace - Fragile States Index - the Fund for Peace is a US-based non-profit research and educational organization that works to prevent violent conflict and promote security. The Fragile States Index is an annual ranking, first published in 2005 with the name Failed States Index, of 177 nations based on their levels of stability and capacity http://fsi.fundforpeace.org/	<u>Fragile States Index 2016</u> The Netherlands is ranked 166 out of 178 countries on the Fragile States Index 2016. (No. 1 being the most failed state). This ranks The Netherlands in the category 'Sustainable'.	Country
The Global Peace Index. Published by the Institute for Economics & Peace, This index is the world's leading measure of country peacefulness. It ranks 162 nations according to their absence of violence. It's made up of 23 indicators, ranging from a nation's level of military expenditure to its relations with neighboring countries and the level of respect for human rights. http://visionofhumanity.org/app/uploads/2018/06/Global-Peace-Index-2018-2.pdf	<u>2018 Global Peace Index</u> The State of Peace in The Netherlands is labeled 'High' with The Netherlands ranking number 23 out of 163 countries (no. 1 being the most peaceful country).	Country

Indicator	Applicable laws and regulations, legal Authority, & legally required documents or records	Sources of Information	Risk designation and determination
Legal rights to harvest			
1.1 Land tenure and management rights	<p>Applicable laws and regulations</p> <p>Tenure rights: Nieuw Burgerlijk Wetboek (1992) (New Dutch Civil Code, Book 5 – real property rights (1992)); date of approval 1-1-1992 http://www.dutchcivillaw.com/civilcodebook055.htm</p> <p>Nieuw Burgerlijk Wetboek (1992) (New Dutch Civil Code, book 7, title 5 – farm lease agreements (1992)); date of approval 1-1-1992 http://www.dutchcivillaw.com/civilcodebook077.htm</p>	<p>Tenure rights: Nieuw Burgerlijk Wetboek (1992) New Dutch Civil Code, Book 5 – real property rights (1992) http://www.dutchcivillaw.com/civilcodebook055.htm</p> <p>Land lease: Nieuw Burgerlijk Wetboek (1992) New Dutch Civil Code, book 7, title 5 – farm lease agreements (1992) http://www.dutchcivillaw.com/civilcodebook077.htm</p>	<p><u>Overview of legal requirements</u></p> <p>Tenure rights are regulated in the New Dutch Civil Code, Book 5. The legal owner also has the management rights to the land, except when these are leased to another person or organization. Management rights are leased on the basis of a lease contract. Land lease is regulated in the New Dutch Civil Code, book 7, title 5. Land lease of forest land is not very common in the Netherlands according to the Working Group, but examples exist. These are mainly long-time lease contracts that have been recorded by the Cadastre.</p>

<p>Kadasterwet (1989) (Land Registry Act (1989)) date of approval 3-5-1989 http://wetten.overheid.nl/BWBR0004541/2016-10-01</p> <p>Handelsregisterwet (2007) (Act on Trade Register (2007)) date of approval 22-3-2007 https://wetten.overheid.nl/BWBR0021777/2019-01-01</p> <p>Legal Authority Land ownership registration: Cadastre</p> <p>Legally required documents or records Entry in the Cadastre Land lease contracts</p>	<p>Land ownership registration: Kadasterwet (1989) Land Registry Act (1989): http://wetten.overheid.nl/BWBR0004541/2016-10-01</p> <p><u>Business registration</u> Handelsregisterwet (2007) Act on Trade Register (2007) https://wetten.overheid.nl/BWBR0021777/2019-01-01</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p> <p>Transparency International, Corruption Perceptions Index 2018 https://www.transparency.org/cpi2018</p> <p>The Worldwide Governance Indicators (WGI) project 1996-2017 http://info.worldbank.org/governance/wgi/index.aspx#reports</p> <p>Expert Interview Suzanne Valkhof, Head of Forest Unit - WWF Netherlands, worked as Manager Land at Cadastre until March 2019 (13 May 2019)</p> <p>Expert Interview Ernst Cramer, chairman Standard Development Group the Netherlands (14 May 2019)</p>	<p>All legal ownership is registered by the notary and subsequently registered at the Cadastre. The Cadastre is a legally defined body that implements land registry legislation. The legal basis for the Cadastre is regulated in the Kadasterwet 1989 (Land Registry Act 1989). Of all parcels the dimensions, its owners, and land use are recorded (Article 48). (the recording goes back 200 years, meaning that the Cadastre has a wealth of historic data which may be used when there is uncertainty about ownership.) Purchase of land requires formal agreement by both parties through a notary (Article 18). In case of disagreement of land ownership this is marked at the Cadastre and as long as the conflict is not solved land transactions cannot be carried out (information Suzanne Valkman).</p> <p>All companies and legal entities in the Netherlands are obliged to subscribe to the Handelsregister (Trade Register) at the Chamber of Commerce. In the register seat, data on property, jurisdiction data and financial data of the entity can be found. This is laid down in the Handelsregisterwet 2007(Act on Trade Register 2007) (Article 5 and 6).</p> <p><i>Description of risk</i> Conflicts on land tenure and management rights are scarce in the Dutch forest sector and there are no indications that the land tenure and management rights are issued in violation of legislation, This is confirmed by Suzanne Valkman (who until very recently worked for the land cadastre), who states that land tenure is seldom challenged in the Netherlands. This is also confirmed by Christelle van den Berg, stating that literally all land is registered and recorded on maps. Van den Berg adds that on the maps managed by the cadastre there are no uncertainties regarding borders. Van den Berg mentions that the number of complaints about land ownership (that is: disagreement between parties) is low, particularly when compared to other countries. If conflicts over land</p>
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		Expert Interview Christelle van den Berg – Cadastre (28 May 2019)	<p>tenure occur it is mainly about the correct border between parcels. When the property owners cannot find a solution themselves, these conflicts are in most cases settled by measurements in the field by the Cadastre. . A Google search revealed no examples of major conflicts and both the Working Group as well as the FSC Standards Development Group confirmed this conclusion (interview with Ernst Cramer). There are therefore no indications that land tenure and management rights are a problem in the Netherlands.</p> <p>The Netherlands ranks high on the Worldwide Governance Indicators with 'rule of law' being 97.12 and 'control of corruption' at 94.17.</p> <p>Corruption is low in the Netherlands, with an 82 points score and an 8th rank (Transparency International, Corruption Perceptions Index 2018).</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
1.2 Concession licenses	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records</p>		There is no concession licenses program in the Netherlands where the government gives a long-term license to a private organization to harvest wood in a given forest. Harvesting rights are linked to tenure rights. Wood is sold by the owner, both private and public, to wood traders or contractor.

	Not applicable		This indicator is not applicable.
1.3 Management and harvesting planning	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records Not applicable</p>	<p>Wet Natuurbescherming 2015 Nature Conservation Act 2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p>	<p>There are no legal obligations to produce a management plan or harvesting plan. The Nature Conservation Act or other legislation does not set any regulations on management and harvesting planning.</p> <p>This indicator is not applicable.</p>
1.4 Harvesting permits	<p>Applicable laws and regulations Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Legal Authority Provinces</p> <p>Legally required documents or records Felling reports</p>	<p>Wet Natuurbescherming 2015 Nature Conservation Act 2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Expert Interview Leon Janssen, policy officer Nature, Cluster Nature and Water, Province of Limburg, country coordinator enforcers forest fellings (formely Forest Act): of the , May 2018, June 5, 2019</p> <p>N.N. Brabants Landschap gedaagd om bomenkap. Volkskrant 28 augustus 2009 http://www.volkskrant.nl/binnenland/brabants-landschap-gedaagd-om-bomenkap~a353240/ (Brabant Landscape challenged for tree felling)</p> <p>Transparency International, Corruption Perceptions Index 2018 https://www.transparency.org/cpi2018</p>	<p><i>Overview of legal requirements</i> There is no system of harvesting permits in the Netherlands. However, according to the Nature Conservation Act (Article 4.2: It is forbidden to wholly or partially fell a timber stand or to have it felled, with the exception of the periodic felling of griend or coppice wood, without prior notification to the Province) forest managers have to report felling at least one month prior to the work to the relevant province. Only fellings the size of at least 1,5 times the tree height have to be reported, conversely, thinnings do not need to be reported. Provinces are the legal authorities for the Nature Conservation Act. They have the right to withhold permission (or even prohibit) the felling. The province has one month to do so. After this one month the forest owner has the right to execute the felling (silent permission). Forest managers are obliged to establish a new forest by planting or natural regeneration within 3 years after clearcutting. The province has the right to increase this period to maximum 6 years when using natural regeneration.</p> <p><i>Description of risk</i> No statistics are available on the number of violations of the Nature Conservation Act concerning harvesting. The country coordinator of enforcers forest felling (Leon</p>

The Worldwide Governance Indicators (WGI) project 1996-2017
<http://info.worldbank.org/governance/wgi/index.aspx#reports>

Janssen, 2019) has indicated that provinces employ on average 2-3 people enforcers. These provincial enforcers meet regularly at national level where they discuss amongst other things violations of the Nature Conservation Act. Discussions about these violations are recorded in the minutes of the meetings, but no statistics are produced. Janssen stated that violations do occur, but they are isolated, small scale and mostly concern small patches of trees in open landscape (lanes lined with trees, small wood stands). For the law also these lanes and smaller stands are considered wood lands where prior notification of felling and replanting is obliged. In most cases replanting does not occur, as creation of agricultural land is the main driver. Janssen estimates that at national level around 100 of these small scale fellings occur.

It is rare that the courts challenges forest managers for violation of forest felling procedures.

A Google search confirmed this. Both statements are confirmed by the Working Group and an Internet search. The working group also takes into consideration that small volumes of wood are involved in these illegal fellings.

The Netherlands ranks high on the Worldwide Governance Indicators with 'rule of law' being 97.12 and 'control of corruption' at 94.17.

Corruption is low in the Netherlands, with an 82 points score and an 8th rank (Transparency International, Corruption Perceptions Index 2018).

Risk conclusion

			<p>The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
Taxes and fees			
1.5 Payment of royalties and harvesting fees	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records Not applicable</p>	Not applicable	<p>There is no legal obligation to pay royalties or harvesting fees.</p> <p>This indicator is not applicable.</p>
1.6 Value added taxes and other sales taxes	<p>Applicable laws and regulations</p> <p>Algemene wet inzake rijksbelastingen 1959 (General law on government taxes 1959) date of approval 2-7-1959 https://wetten.overheid.nl/BWBR0002320/2019-01-01/#HoofdstukII</p> <p>Wet inkomstenbelasting 2001 (Income Tax Act 2001) date of approval 11-5-2001 http://wetten.overheid.nl/BWBR0011353/2016-07-01</p> <p>Wet op de Vennootschapsbelasting 1969 (Corporate Income Tax Act 1969) date of approval 8-10-1969 https://wetten.overheid.nl/BWBR0002672/2016-01-01</p> <p>Handelsregisterwet 2007 (Act on Trade Register 2007) date of approval 22-3-2007 https://wetten.overheid.nl/BWBR0021777/2019-01-01</p>	<p>Openbaar Ministerie 2017. Fraudemonitor 2016, Den Haag, Juli 2017 (Public Prosecutor's Office, 2017. Monitor on Fraud 2016, The Hague July 2017)) https://www.rijksoverheid.nl/documenten/rapporten/2017/07/14/tk-bijlage-fraudemonitor-2016-definitief</p> <p>Schelhaas, M., Clerkx, A.P.P.M., 2015 Het Nederlandse bos in cijfers : resultaten van de 6e Nederlandse Bosinventarisatie. Vakblad Natuur Bos Landschap 12 (2015)111. - ISSN 1572-7610 - p. 23 - 27. (Schelhaas, M., Clerkx, A.P.P.M., 2015 Data on Dutch forest: results of the sixth Netherlands Forest</p>	<p><u>Overview of legal requirements</u></p> <p>The Netherlands has value-added taxes (VAT), described in the Turnover Tax Act (Wet op de omzetbelasting 1968). VAT is based upon EU Directives. This means that the principles and the structure of the tax are in general the same throughout the whole EU.</p> <p>The legal obligation to submit a tax declaration is a direct consequence of the law. The taxpayer who makes the declaration is obliged to do so clearly, firmly and without reservation (General law on government taxes 1959, article 7). In many cases, the first time a taxpayer has to make a declaration, he must report this himself. In the following years, the tax authorities automatically send a tax return form.</p> <p>For income tax and corporate income tax, the tax inspector determines the tax liability on the basis of the tax declaration in a tax assessment. With these taxes, the declaration therefore serves as a tool for the tax authorities in determining the tax assessment. For these</p>

	<p>Legal Authority</p> <ul style="list-style-type: none"> • Low and mid finance Authorities • Collection offices (controlling and encash) <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Accounts, i.e. documenting all income and investments, in conformance to law cited above • Bills, trading documents • Documents for simplifications by law, if necessary 	<p>Inventory. Journal for Nature, Forest, Landscape 12 (2015), p. 23-27) http://edepot.wur.nl/329049</p> <p>Algemene wet inzake rijksbelastingen 1959 https://wetten.overheid.nl/BWBR0002320/2019-01-01/#HoofdstukII</p> <p>Wet op de omzetbelasting 1968 Turnover Tax Act 1968 http://wetten.overheid.nl/BWBR0002629/2016-05-01</p>	<p>taxes it applies that the tax is only formally due after the tax inspector has issued an assessment. (Chapter III and IV of the General law on government taxes 1959)</p> <p>All organizations conducting commercial activities have to be registered with the Chamber/Court of Commerce (as a legal entity, see also indicator 1.1) and the Tax Office (to obtain a tax number). Registrations at the Chamber of Commerce (KvK) and Tax Office are linked so it is virtually impossible to be registered with one and not at the other. (Chamber of Commerce submits data on registered company to Tax Authorities as of Article 28 of Act on Trade Register 2007) Once registered, as a company it is automatically requested to file their tax assessments. Chamber of Commerce works under jurisdiction of Act on Trade Register 2007 (Wet Handelsregister 2007); Tax Office works under jurisdiction of General law on government taxes 1959 (Algemene wet inzake rijksbelastingen 1959), <i>Income Tax Act</i> (Wet Inkomstenbelasting 2001) and the Corporate Income Tax Act (Wet op de Vennootschapsbelasting 1969).</p> <p>All of the above is controlled by the Dutch Tax Authorities. Every company must state its financial turnover in a tax return and, in addition, must demonstrate certain accounting practices. All documents are sent to the finance authorities for verification – also irrespective of size, volume of sales and form of organization. All cash flows have to be documented to verify and to avoid illegal and black market earnings. Not mentioning income is seen as tax evasion which may result in severe fines.</p> <p><u>Description of risk</u> According to the Working Group, small amounts of firewood is probably sold on the black market so (without paying VAT or other sales taxes). No statistics are available. The sale of firewood on the black market is</p>
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			<p>only done by small forest owners and for very limited amounts of wood (only hundreds of m3 in the whole country, where total production in the Netherlands is approximately 1,3 million m3; last figure from Schelhaas & Clerkx (2015)). It is not done systematically or on a large scale</p> <p>There are no statistics available on the evasion of value added taxes and other taxes in the forest sector.. Recent research indicates that in general evasion of value added taxes does not occur at a large scale in the Netherlands: in 2016 the FIOD (Fiscal Intelligence Service) completed 16 investigations in the field of VAT fraud. 15 investigations charges ('proces verbaal') were submitted to the Public Prosecutor Service. (Openbaar Ministerie 2017).</p> <p><i><u>Risk conclusion</u></i> The low risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
1.7 Income and profit taxes	<p>Applicable laws and regulations Algemene wet inzake rijksbelastingen 1959 (General law on government taxes 1959) date of approval 2-7-1959 https://wetten.overheid.nl/BWBR0002320/2019-01-01/#HoofdstukII</p> <p>Wet inkomstenbelasting 2001 (Income Tax Act 2001 date of approval) 11-5-2001 http://wetten.overheid.nl/BWBR0011353/2016-07-01</p>	<p>Algemene wet inzake rijksbelastingen 1959 General law on government taxes 1959 date of approval 2-7-1959 https://wetten.overheid.nl/BWBR0002320/2019-01-01/#HoofdstukII</p> <p>Wet inkomstenbelasting 2001 Income Tax Act 2001</p>	<p><i><u>Overview of legal requirements</u></i> Income taxes are based on the <i>Income Tax Act</i> (Wet Inkomstenbelasting) for private persons and the Corporate Income Tax Act (Wet op de Vennootschapsbelasting) for organizations.</p> <p>The general principles of raising taxes is described in the General law on government taxes 1959. Tax return is described in Chapter 2 of this law. A tax return (tax declaration) is a declaration by the taxpayer (individual,</p>

	<p>Wet op de Vennootschapsbelasting 1969 (Corporate Income Tax Act 1969) date of approval 8-10-1969 https://wetten.overheid.nl/BWBR0002672/2016-01-01</p> <p>Handelsregisterwet 2007 (Act on Trade Register 2007) date of approval 22-3-2007 https://wetten.overheid.nl/BWBR0021777/2019-01-01</p> <p>Legal Authority Tax and Customs Administration (Belastingdienst) Ministry of Finance (Ministerie van Financiële Zaken)</p> <p>Legally required documents or records Financial administration Tax return documents</p>	<p>http://wetten.overheid.nl/BWBR0011353/2016-07-01</p> <p>Wet op de vennootschapsbelasting 1969 Corporate Income Tax Act 1969 http://wetten.overheid.nl/BWBR0002672/2016-01-01</p> <p>Belastingdienst (website). Bosbouwvrijstelling https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/winst/inkomstenbelasting/inkomstenbelasting_voor_ondernemers/objectieve_vrijstellingen/bosbouwvrijstelling (retrieved 06-06-2019)</p> <p>(Tax Authorities (website): Exemption for Forestry)</p> <p>Schelhaas, M. , Clerkx, A.P.P.M. (2015) Het Nederlandse bos in cijfers : resultaten van de 6e Nederlandse Bosinventarisatie Vakblad Natuur Bos Landschap 12 (2015)111. - ISSN 1572-7610 - p. 23 - 27. (Schelhaas, M., Clerkx, A.P.P.M., 2015 Data on Dutch forest: results of the sixth Netherlands Forest Inventory. Journal for Nature, Forest, Landscape 12 (2015), p. 23-27) http://edepot.wur.nl/329049</p> <p>Transparency International, Corruption Perceptions Index 2018</p>	<p>organization) in the Netherlands on the basis of which the tax-levying authority (tax authorities) can determine the tax due. The content of the taxpayer's statement depends on the tax type for which the declaration is submitted (e.g. income tax, corporate income tax).</p> <p>The legal obligation to submit a tax declaration is a direct consequence of the law. The taxpayer who makes the declaration is obliged to do so clearly, firmly and without reservation (General law on government taxes 1959, article 7). In many cases, the first time a taxpayer has to make a declaration, he must report this himself. In the following years, the tax authorities automatically send a tax return form.</p> <p>For income tax and corporate income tax, the tax inspector determines the tax liability on the basis of the tax declaration in a tax assessment. With these taxes, the declaration therefore serves as a tool for the tax authorities in determining the tax assessment. For these taxes it applies that the tax is only formally due after the tax inspector has issued an assessment. (Chapter III and IV of the General law on government taxes 1959)</p> <p>All organizations conducting commercial activities have to be registered with the Chamber/Court of Commerce (as a legal entity, see also indicator 1.1) and the Tax Office (to obtain a tax number). Registrations at the Chamber of Commerce (KvK) and Tax Office are linked so it is virtually impossible to be registered with one and not at the other. (Chamber of Commerce submits data on registered company to Tax Authorities as of Article 28 of Act on Trade Register 2007) Once registered, as a company it is automatically requested to file their tax assessments. Chamber of Commerce works under jurisdiction of Act on Trade Register 2007 (Wet Handelsregister 2007); Tax Office works under jurisdiction of General law on government taxes 1959 (Algemene wet inzake rijksbelastingen 1959), <i>Income</i></p>
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			For this indicator the area under assessment is determined to be 'low risk'.
1.8 Timber harvesting regulations	<p>Applicable laws and regulations Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Legal Authority Provinces</p> <p>Legally required documents or records If applicable: -Permit or dispensation -Checklist Code of Conduct</p>	<p>Wet Natuurbescherming 2015 Nature Conservation Act 2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Code of Conduct Forest management 2010-2017 (not legally binding): http://www.vbne.nl/Uploaded_files/Zelfoverige%20producten/gedragscode-bosbeheer-20141.54798c.pdf (Note: This Code is currently being evaluated and revised, March 2019)</p> <p>Information on law enforcement: Rijksdienst voor Ondernemend Nederland – Handhaving bij het Rijk http://www.rvo.nl/onderwerpen/agrari-sch-ondernemen/beschermde-planten-dieren-en-natuur/wet-natuurbescherming/handhaving</p> <p>Expert Interview Leon Janssen, policy officer Nature, Cluster Nature and Water, Province of Limburg, country coordinator enforcers forest fellings (formely Forest Act): of the , May 2018, June 5, 2019</p> <p>Expert Interview Ben Molendijk, law enforcer Nature Conservation Act, province Overijssel, June 6, 2019</p>	<p><i>Overview of legal requirements</i> No specific legal requirements for harvesting techniques and technology exist in the Netherlands. The Nature Conservation Act, however, prescribes that each management activity that potentially has a <u>significant</u> negative impact on protected flora and fauna shall be assessed on the consequences: this assessment is described in article 2.8 clause 4 and 5 for activities affecting Natura 2000 habitats and article 3.17 for activities affecting species. Note that the aforementioned clauses of the law are a verbatim implementation of EU Habitat Directive (see also table under indicator 1.9). This is an indirect requirement for harvesting techniques and technology. The assessment may for example affect the period of harvesting (dry period to prevent track formation in the soil) and the protection of nests of bird of prey, anthills and burrows. For tree felling (Forest management) a voluntary Code of Conduct is available. Although not legally binding the Code does offer benefits for the forest owner: if a forest manager adheres to these guidelines no violation of the Nature Conservation Act is deemed to occur. The Code of Conduct is a recognized tool to apply with legislation (Konings 2019). Molendijk (2019) says that if a (larger) forest manager states to follow the guidelines of the Code law enforcers assume (and rightly so in almost all cases) that the forest manager lives up to the relevant chapters of the Nature Conservation Act.</p> <p><i>Description of risk</i> Every province has several law enforcers for the Nature Conservation Act. They proactively visit harvesting sites and are sometimes notified of proposedly incorrect timber harvesting. They also use aerial photography to check</p>

		<p>Expert Interview Kees Konings, VBNE, expert Code of Conduct Forest Management, June 3, 2019</p> <p>Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaannemers 2018 (Foundation Quality for Works in Forest, Nature and landscape, 2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/</p>	<p>fellings and/or trace illegal fellings. The country coordinator of forest felling enforcers (formerly Forest Act) has indicated that provinces employ on average 2-3 people enforcers. . These provincial enforcers meet regularly at national level where they discuss amongst other things violations of the Nature Conservation Act. Violations do occur, but according to Leon Janssen they are mostly small scale and mostly concern small patches of trees in open landscape (lanes lined with trees, small wood stands). For the law also these lanes and smaller stands are considered wood lands where prior notification of felling and replanting is obliged. In most cases replanting does not occur, as creation of agricultural land is the main driver. Janssen estimates that at national level around 100 of these small scale fellings occur. This is confirmed by Ben Molendijk. He adds that it concerns small patches. Areas of 0,5 hectare is very exceptional. Molendijk also adds that in case this kind of illegal felling is discovered and followed up the authorities enforce replanting of the area. Note that is not the harvesting techniques or technology that is violated here.</p> <p>As for the Code of Conduct Cases are mainly settled out of court. It is rare that the courts challenges recognized forest managers for violation of forest felling procedures. Law enforcement is therefore strong on this subject.</p> <p>Although not legally binding the Code does offer benefits for the forest owner: if a forest manager adheres to these guidelines no violation of the Nature Conservation Act is deemed to occur. Ben Molendijk says that if a (larger) forest manager states to follow the guidelines of the Code law enforcers assume (and rightly so in almost all cases) that the forest manager lives up to the relevant chapters of the Nature Conservation Act.</p>
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			<p>This is confirmed by the Working Group. According to the Working Group there is a strong public involvement in timber felling the Netherlands. The public regularly reacts on what they think is incorrect timber felling (e.g. felling during bird breeding season). No data exists on the number of violations.</p> <p>In addition forest contractors generally adhere to the requirements of the so-called Erbo-regulation. The Erbo-regulation is widely adopted by (forest) contractors. ErBo is an voluntary initiative of forest owners and forest contractors jointly to guarantee the quality of forest contractors. The ErBo contributes to the professionalization of the sector, as the ErBo ensures that the business operations of the participants comply with the applicable laws and regulations, but also regulates matters such as safe working conditions, training and adequate care for forests, nature and the environment.</p> <p>Under B4.1 of the Erbo-regulation it is required that the contractor complies with nature legislation. “Objective: The work is carried out with due observance of the due care prescribed by law.” (Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018, p. 28).</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be ‘low risk’.</p>
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<p>1.9 Protected sites and species</p>	<p>Applicable laws and regulations Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Gedragcode Bosbeheer 2010-2017 (Code of Conduct Forest Management 2010-2017) (note: Code is currently being evaluated and revised, March 2019) https://www.vbne.nl/Uploaded_files/Zelf/overige%20producten/gedragcode-bosbeheer-20141.54798c.pdf</p> <p>Besluit Algemene Regels Ruimtelijke Ordening 2011 (Decree on General Spatial Planning Rules 2011) date of approval 22-11-2011 https://wetten.overheid.nl/BWBR0030378/2018-01-01</p> <p>Legal Authority Nature Conservation Act: Provinces</p> <p>Legally required documents or records If applicable: -Permit or dispensation -Checklist Code of Conduct</p>	<p>Expert Interview Leon Janssen, policy officer Nature, Cluster Nature and Water, Province of Limburg, country coordinator enforcers forest fellings (formely Forest Act): of the , May 2018, June 5, 2019</p> <p>Expert Interview Ben Molendijk, law enforcer Nature Conservation Act, province Overijssel, June 6, 2019</p> <p>Expert Interview Saskia Kriesen, permits Natura 2000 Nature Conservation Act, province Overijssel, June 6, 2019</p> <p>Expert Interview, Harold van Gervink, law enforcer Nature Conservation Act, province Overijssel, June 6, 2019</p> <p>Gedragcode Bosbeheer 2010-2017 Code of Conduct Forest Management 2010-2017: http://www.vbne.nl/Uploaded_files/Zelf/overige%20producten/gedragcode-bosbeheer-20141.54798c.pdf</p> <p>Factsheet Gedragcode (Factsheet Code of Conduct): https://www.kcwj.nl/sites/default/files/Factsheet_Gedragcode.pdf</p> <p>Interprovinciaal Overleg (IPO). Derde Voortgangsrapportage Natuur. Provinciaal natuurbeleid in uitvoering</p>	<p><i>Overview of legal requirements</i> In the matrix below, all relevant domestic legislative acts are depicted together with its legal regimes. The first two categories (Natura 2000, Species) are a <i>verbatim</i> implementation of the EU Habitats (and Wild Birds) Directives and its protection regimes on species and Natura 2000-sites. Recently, after the EU REFIT survey the European Commission has found these protection regimes fit for purpose as legally binding and enforceable nature conservation law (European Commission 2016).</p> <table border="1" data-bbox="1447 437 2143 1275"> <thead> <tr> <th><i>Protection category</i></th> <th><i>Legislative act</i></th> <th><i>Enforcement system</i></th> <th><i>Legal regime</i></th> </tr> </thead> <tbody> <tr> <td>1. Natura 2000</td> <td>Chapter 2 WNB (<i>verbatim</i> implementation of the EU Habitats Directive (HD), art. 3-11) WNB = <i>Wet Natuurbescherming</i> 2015 (Nature Conservation Act 2015)</td> <td>Licensing system; permission only after habitats assessment of art. 6 EU HD</td> <td>Art. 6 HD testing significant effects on conservation objectives, appropriate assessment, alternatives test, imperative reasons of overriding public interest, compensation)→i.e. 5 criteria testing</td> </tr> <tr> <td>2. Species</td> <td>Chapter 3 WNB</td> <td>Licensing system; permission</td> <td>Art. 16 HD testing favourable conservation</td> </tr> </tbody> </table>	<i>Protection category</i>	<i>Legislative act</i>	<i>Enforcement system</i>	<i>Legal regime</i>	1. Natura 2000	Chapter 2 WNB (<i>verbatim</i> implementation of the EU Habitats Directive (HD), art. 3-11) WNB = <i>Wet Natuurbescherming</i> 2015 (Nature Conservation Act 2015)	Licensing system; permission only after habitats assessment of art. 6 EU HD	Art. 6 HD testing significant effects on conservation objectives, appropriate assessment, alternatives test, imperative reasons of overriding public interest, compensation)→i.e. 5 criteria testing	2. Species	Chapter 3 WNB	Licensing system; permission	Art. 16 HD testing favourable conservation
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		<p>in 2016. Den Haag, 2017 (Third Nature Progress Report. Provincial nature policy in implementation in 2016) https://ipo.nl/files/9415/1064/6261/IP-O-boekje_Derde_Voortgangsrapportage_Natuur_DEF2.pdf</p> <p>Planbureau voor de Leefomgeving. Balans van de Leefomgeving 2018. Nederland duurzaam vernieuwen. Den Haag 2018 (Balance of the Environment 2018. Sustainable renewal the Netherlands) https://themasites.pbl.nl/balansvande-leefomgeving/wp-content/uploads/pbl-2018-balans-van-de-leefomgeving-2018-3160.pdf</p> <p>F.H. Kistenkas, Concurring regulation in European forest law, GAiA Ecological Perspectives for Science and Society 22/3 (2013): 166-168 http://edepot.wur.nl/345181</p> <p>F.H. Kistenkas, H.C. Borgers, M.E.A. Kistenkas, Recht voor de groene ruimte, Wageningen Academic Publishers, Wageningen 2017 (Legislation for the green space)</p> <p>Ministerie Landbouw, Natuurbeheer en Voedselkwaliteit. Beschermde Natuur in Nederland: soorten en gebieden in wetgeving en beleid. Beheerplannen voor Natura 2000 gebieden https://www.synbiosys.alterra.nl/natur</p>		<p>(<i>verbatim</i> implementation of EU Habitats Directive, art. 12-16)</p>	<p>only after species assessment of art. 16 EU HD</p>	<p>status, limited derogation interests, alternatives test→i.e. 3 criteria testing</p> <p>Sectoral codes (e.g. Code of Conduct Forest Management) may elaborate these obligations and may facilitate the sector obtaining exemption under governmental approval. A code may offer this facilitation once approved by the authorities.</p>
			<p>3. Woodlands</p>	<p>Chapter 4 WNB</p> <p>(preserving the total acres of national woodlands; total nationwide timber</p>	<p>Notification system</p> <p>(regional government/provinces)</p>	<p>notification regional government, (possibly followed by) prohibition, replanting obligation</p>

		<p>a2000/gebiedendatabase.aspx?subj=beheerplannen (retrieved June 6, 2019) (Ministry of Agriculture, Nature Management and Food Quality. Protected Nature in the Netherlands: types and areas in legislation and policy. Management plans for Natura 2000 areas)</p> <p>European Commission, Commission staff working document. Fitness check of the EU Nature Legislation (Birds and Habitats Directives). SWD(2016) 472 final. Brussels, 2016. http://ec.europa.eu/environment/nature/legislation/fitness_check/docs/nature_fitness_check.pdf.</p> <p>Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaanemers 2018 (Foundation Quality for Works in Forest, Nature and landscape, 2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/</p>		resources should be maintained and have been successfully maintained ever since its predecessor, The Forestry Act 1962, came into force)		
			<p>4. National Nature Network (NNN/Ecological Main Framework, in Dutch: <i>Ecologische Hoofdstructuur</i>)</p> <p>Barro is a Royal Decree and subordinate legislation under the Spatial</p>	<p><i>Besluit algemene ruimtelijke ordening</i> 2011Decreet on General Spatial Planning Rules 2011 (Barro)</p> <p>NNN is an extra cumulative protection scheme together with Natura</p>	<p>Licensing through spatial planning (Wro→Barro→spatial plans→building license (<i>omgeving svergunning</i>)).</p> <p>NNN is an extra cumulative protection scheme together with Natura</p>	<p>NNN-assessment: significant effects on essential natural features (<i>wezenlijke kenmerken en waarden</i>) alternatives test, overriding public interests and compensation→i.e. 4 criteria testing</p>

				Planning Act 2006 (<i>Wet ruimtelijke ordening</i> 2006, Wro),	2000. Also National Parks are part of NNN and NNN-protection	
			<p>Note: The Code of Conduct Forest Management mainly regulates the winter season. Harvesting in mixed- and hardwood forests is forbidden. Harvesting in coniferous forests is only allowed if a bird breeding site is located in the relevant forest stands. (Semi-) Permanent habitats are harvested and protected, such as anthills, dens, nests of birds of prey.</p>			
			<p>1. All these four cumulative regimes have strict 'nee, tenzij'-regimes ('no, unless-regimes'): no activities can take place, unless the (cumulative) assessments have been made and permission can be granted in accordance with the legislative demands. Therefore, logging activities can only happen if the applicability (validity) of all four regimes have been assessed and show that the activity is okay.</p> <p>In sum, the EU nature conservation <i>acquis communautaire</i> has been completely and rigidly implemented and has even been complemented with extra cumulative domestic forestry and nature conservation legislation ('double safety net'). This <i>acquis</i> and domestic forest and nature conservation law is considered to be a strict protection scheme and therefore an essential part of a symbiotic policy mix combatting illegal logging, leading to and supporting the overall required EUTR due diligence (DDS). (Kirstenkas 2013, Kirstenkas et al 2017).</p>			

			<p>Natura 2000 areas The Netherlands has more than 160 Natura 2000 areas. All these areas are within the Nature Network of the Netherlands (NNN). This is the Dutch network of existing and new nature reserves. The Natura 2000 sites are designated under the Birds Directive and the Habitats Directive. They cover an area of more than 1.1 million ha. About 69% is water (approx. 670.000 hectares), the rest is land (approx. 340.000 hectares). The designation of a Dutch nature reserve as a Natura 2000 site is done with a designation decision of the Secretary of State for Economic Affairs. The designation decree states which goals the Netherlands pursues for a specific area, for example which plants and animals deserve protection. Subsequently, a management plan will be drawn up by the authorities in close consultation with the parties involved, which will include information on what measures are needed to achieve the goals. It also indicates which activities (including forest management activities) may take place in an area without a permit (Source: Ministry of Agriculture, Nature and Food Quality)</p>
			<p><u>Description of risk</u> Harvesting cannot take place before all assessments have been made and permission has been granted. (in cumulation with each other (Natura 2000-habitats testing, NNN-test and Wnb-notification on logging. See matrix above).</p> <p>Species Every province has several law enforcers for the Nature Conservation Act organized within 'Omgevingsdiensten' (Environmental Services). Omgevingsdiensten (Environmental Services) are executive in supervision and enforcement of the Nature Conservation Act. They proactively visit harvesting sites and are sometimes notified of proposedly incorrect timber harvesting. They also use aerial photography to check fellings. The country</p>

			<p>coordinator of forest felling enforcers (formerly Forest Act) has indicated that provinces employ on average 2-3 people enforcers. Violations do occur, but according to Leon Janssen they are mostly small scale and mostly concern small patches of trees in open landscape (lanes lined with trees, small wood stands). For the law also these lanes and smaller stands are considered wood lands where prior notification of felling and replanting is obliged. In most of these cases replanting does not occur, as creation of agricultural land is the main driver. Janssen estimates that at national level around 100 of these small scale fellings occur annually. This is confirmed by Ben Molendijk. He adds that it concerns small patches. Areas of 0,5 hectare is very exceptional. Molendijk also adds that in case this kind of illegal felling is discovered and followed up the authorities enforce replanting of the area. Violations do occur. Cases are mainly settled out of court. It is rare that the courts challenges recognized forest managers for violation of forest felling procedures. Law enforcement is therefore strong on this subject. This is confirmed by the Working Group. According to the Working Group there is a strong public involvement in timber harvesting the Netherlands. The public regularly reacts on what they think is incorrect timber harvesting (e.g. harvesting during bird breeding season). No data exists on the number of violations.</p> <p>In general, the conservation efforts in forests have positive effects on species: over the last at least ten years quality of species occurrence has increased in forests: “Indicator species of mammals, breeding birds, reptiles and butterflies from terrestrial nature reserves since 1990 on average decreased, but the last ten years the average trend is up again. Of the species that are included in this indicator, 32 are progressing whereas for 37 quality is decreasing.</p> <p>The kind of nature areas of where these indicator species occur are forest, heather, dunes and extensively managed grasslands. There is a big difference between</p>
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			<p>developments in forests at the one hand and open nature areas on the other hand. There has been a moderate increase in quality in forests, this trend has stabilized in the last ten years. In the open nature areas, on the other hand, a reduction of 50% has been recorded; this trend has stabilized in the last ten years.” (IPO 2017, p.13)</p> <p>Protected areas The Natura 2000 sites are part of a network of nature reserves in the European Union that are protected under the Birds Directive (EC 1979) and the Habitats Directive (1992). These directives indicate which types of nature (habitat types) and which species must be protected. The Netherlands is obliged to keep or bring the species and habitat types in a favourable conservation status. There are no statistics of illegal fellings (or in general illegal forest management activities) in Natura 2000 areas. According to law enforcer Van Gervink illegal felling within N2000 areas does take place but is limited in area (a few hectares per year). Illegal felling may be both intentional (party is aware of breaching the law, e.g. without applying for necessary permit) as well as unintentional (party thought the activity was allowed according to N2000 management plan). Van Gervink says that total area felled is ‘not shocking’ (note: total land area N2000 is 340.000 hectares). Illegal activities or alleged illegal activities are often notified by the public and then followed up by the authorities. Again, one may assume that public attention is a main tool against illegal activities.</p> <p>Additional In addition forest contractors generally adhere to the requirements of the so-called Erbo-regulation. The Erbo-regulation is widely adopted by (forest) contractors. ErBo is an voluntary initiative of forest owners and forest contractors jointly to guarantee the quality of forest contractors. The ErBo contributes to the professionalization of the sector, as the ErBo ensures</p>
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			<p>that the business operations of the participants comply with the applicable laws and regulations, but also regulates matters such as safe working conditions, training and adequate care for forests, nature and the environment.</p> <p>Under A1.3 On sites where work is carried out the contractor has access to a working plan. The minimum requirements for the working plan include a Flora and Fauna check as well as information about protected and permanent elements (incl. Nature and cultural heritage sites (Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018, p. 16).</p> <p>Under B4.1 of the Erbo-regulation it is required that the contractor complies with nature legislation. "Objective: The work is carried out with due observance of the due care prescribed by law." (Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018, p. 28).</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
1.10 Environmental requirements	<p>Applicable laws and regulations Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Wet gewasbeschermingsmiddelen en biociden 2007 (Pesticides and Biocides Act 2007) date of approval 17-2-2007</p>	<p>Wet Natuurbescherming 2015 Nature Conservation Act 2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p>	<p><u>Overview of legal requirements</u> The use of pesticides and other chemicals is regulated by the Pesticides and Biocides Act (Wet gewasbeschermingsmiddelen en biociden) and the Pesticides and Biocides Decree (Besluit Gewasbeschermingsmiddelen en biociden). All are obliged to deal carefully with pesticides, if one may reasonably suspect that one's act may endanger humans, animals,</p>

<p>https://wetten.overheid.nl/BWBR0021670/2019-01-01</p> <p>Besluit Gewasbeschermingsmiddelen en biociden 2007 (Pesticides and Biocides Decree 2007) date of approval 5-9-2077 https://wetten.overheid.nl/BWBR0022530/2018-07-01</p> <p>Wet Ruimtelijke Ordening 2006 (Spatial Planning Act 2006) date of approval 20-10-2006 https://wetten.overheid.nl/BWBR0020449/2018-07-01</p> <p>Wet Bodembescherming 1986 (Soils Protection Act 1986) date of approval 3-7-1986 https://wetten.overheid.nl/BWBR0003994/2017-01-01</p> <p>Regeling Bodemkwaliteit 2007 (Soils Protection Decree 2007) date of approval 13-12-2007 https://wetten.overheid.nl/BWBR0023085/2018-11-30</p> <p>Legal Authority Nature Conservation Act: provinces Pesticides and Biocides Act: Dutch Food Safety Authority (NVWA) and Inspectie SZW (Inspectorate SZW) Spatial Planning Act: Municipalities Soils Protection Act: Human Environment and Transport Inspectorate (Inspectie Leefomgeving en Transport)</p> <p>Legally required documents or records Assessments Permits</p>	<p>Rijksdienst voor Ondernemend Nederland – Handhaving bij het Rijk Information on law enforcement: http://www.rvo.nl/onderwerpen/agrari-sch-ondernemen/beschermde-planten-dieren-en-natuur/wet-natuurbescherming/handhaving</p> <p>Code of Conduct Forest management 2010 - 2017: http://www.vbne.nl/Uploaded_files/Zelf/overige%20producten/gedragscode-bosbeheer-20141.54798c.pdf</p> <p>Pesticides and Biocides Act 2007 (Wet gewasbeschermingsmiddelen en biociden): http://wetten.overheid.nl/BWBR0021670/2015-06-01</p> <p>Pesticides and Biocides Decree 2007 (Besluit Gewasbeschermingsmiddelen en biociden): http://wetten.overheid.nl/BWBR0022530/2016-10-11</p> <p>Spatial Planning Act 2006 (Wet Ruimtelijke Ordening): http://wetten.overheid.nl/BWBR0020449/2016-04-14</p> <p>Soils Protection Act 1986 (Wet Bodembescherming): http://wetten.overheid.nl/BWBR0003994/2016-04-14</p> <p>Soils Protection Decree 2007 (Regeling Bodemkwaliteit)</p>	<p>plants, soil or water, it is mandatory to omit this act or immediately take measures to avoid, limit or undo the peril.</p> <p>The Wet Natuurbescherming (Nature Conservation Act) protects breeding birds from disturbing activities, such as timber harvesting. On the basis of this Act a Code of Conduct has been produced. It regulates timber harvesting in the birds breeding season. Harvesting in mixed- and hardwood forests is forbidden between March 15 and August 15. Harvesting in softwood forests is only allowed if a bird breeding inventory has shown that no breeding birds are located in the relevant forest stands. (Semi-) Permanent habitats always have to be inventoried before harvesting and protected, such as anthills, dens, nests of bird of prey etc.</p> <p>The development of both forestry and non-forestry infrastructure is regulated in the Spatial Planning Act (Wet Ruimtelijke Ordening). The environmental, social and ecological effects of the construction of forestry and non-forestry infrastructure has to be assessed. If there are possible negative effects a permit has to be obtained.</p> <p>The protection of soil and ground water quality is regulated by the Soils Protection Act (Wet Bodembescherming) and the Soils Protection Decree (Besluit Bodembescherming). The Soil Protection Act contains the conditions for activities on or in the ground.</p> <p><i>Description of risk</i> The Netherlands has numerous laws, regulations, ordinances and directives designed to regulate environmental values and requirements. There are no statistics available relating to on-site visits by relevant authorities; however on-site visits are known measures of control and planning. If there is an infringement of the law, this is normally pointed out by local communities or local conservation NGOs (source: interviews with</p>
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		<p>http://wetten.overheid.nl/BWBR0023085/2016-08-25</p> <p>Expert Interview: Dianne Nijland, Director of Dutch Forest and Nature Reserve Owners Association (VBNE), February 2019</p> <p>Expert Interview James Schadenberg, FSC FM auditor Control Union, May 2019</p> <p>Expert interview Harrie Hekhuizen, Staatsbosbeheer (State Forestry Service), May 2019</p> <p>The Worldwide Governance Indicators (WGI) project 1996-2017 http://info.worldbank.org/governance/wgi/index.aspx#reports</p> <p>Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaannemers 2018 (Foundation Quality for Works in Forest, Nature and landscape, 2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/</p>	<p>Schadenberg and Hekhuizen, 2019.). In addition, due to the awareness of high penalties, there are no known significant environmental conflicts relating to harvesting activities. An expert, Dianne Nijland, the Working Group and an Internet search confirms this conclusion.</p> <p>In addition forest contractors generally adhere to the requirements of the so-called Erbo-regulation. The Erbo-regulation is widely adopted by (forest) contractors. ErBo is an voluntary initiative of forest owners and forest contractors jointly to guarantee the quality of forest contractors. The ErBo contributes to the professionalization of the sector, as the ErBo ensures that the business operations of the participants comply with the applicable laws and regulations, but also regulates matters such as safe working conditions, training and adequate care for forests, nature and the environment.</p> <p>Under B3.1 Environmental legislation as well as sector agreements re environment are complied with (Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018, p. 27).</p> <p>The 2017 Worldwide Governance Indicators compiled by the World Bank show that the Netherlands was in the 98.56 percentile rank for regulatory quality among all countries in the world in 2017 (up from 96.21 in 2012), the 97.12 percentile rank for rule of law (slightly down from 97.65),</p> <p>This indicates that monitoring compliance of legislation is at a high level in the Netherlands.</p> <p><u><i>Risk conclusion</i></u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p>
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			For this indicator the area under assessment is determined to be 'low risk'.
1.11 Health and safety	<p>Applicable laws and regulations</p> <p>ARBO-wet 1999 (Working Conditions Act 1999) date of approval 18-3-1999 https://wetten.overheid.nl/BWBR0010346/2019-01-01</p> <p>Wet gewasbeschermingsmiddelen en biociden 2007 (Pesticides and Biocides Act 2007) date of approval 17-2-2007 https://wetten.overheid.nl/BWBR0021670/2019-01-01</p> <p>Arbobesluit 1997 (Working Conditions Decree 1997) date of approval 15-1-1997 https://wetten.overheid.nl/BWBR0008498/2019-01-01</p> <p>Arboregeling 1997 (Working Conditions Regulations 1997) date of amendment 2-11-2012 https://wetten.overheid.nl/BWBR0008587/2019-04-01</p> <p>Legal Authority</p> <p>ARBO-wet (Working Conditions Act): Inspectie SZW (Inspectorate SZW)</p> <p>Wet gewasbeschermingsmiddelen en biociden (Pesticides and biocides Act): Minister of Infrastructure and the Environment</p> <p>Legally required documents or records</p> <p>Bewijs van vakbekwaamheid (Proof of professionalism concerning the use of pesticides and biocides)</p> <p>Risk inventory and assessment</p>	<p>ARBO-wet 1999 (Working Conditions Act): http://wetten.overheid.nl/BWBR0010346/2016-01-01</p> <p>Arbobesluit 1997 (Working Conditions Decree): http://wetten.overheid.nl/BWBR0008498/2016-10-11</p> <p>Arboregeling 1997 (Working Conditions Regulations): http://wetten.overheid.nl/BWBR0008587/2016-10-04</p> <p>Wet gewasbeschermingsmiddelen en biociden 2007 (Pesticides and biocides Act): http://wetten.overheid.nl/BWBR0021670/2015-06-01</p> <p>Inspectie SZW, Klachten en ongevalenarbeidsomstandigheden. Een analyse van bij de Inspectie SZW gemelde klachten en arbeidsongevallen over de jaren 2012-2015 op het domein gezond en veilig werken. Den Haag, 2016</p> <p>Complaints and accidents working conditions. An analysis of complaints and accidents at work reported to the SZW Inspectorate for the years 2012-2015 in the field of healthy and safe working</p>	<p><i>Overview of legal requirements</i></p> <p>Health and safety regarding operations in the forest are set out in the Arbeidsomstandighedenwet (Working Conditions Act), the Arbobesluit (Working Conditions Decree) and the Arboregeling (Working Conditions Regulations). The ILO Code is covered by this legislation. The employer is responsible for safe working conditions and the prevention of disease and disability. The employer has to conduct risk inventories and assessments. He/she is responsible to supply safety equipment and the usage of it. He/she also has to take care of proper training and the use of adequate working methods in the forest. These regulations are also relevant for volunteers. Employees also have responsibilities. They are obliged, for example, to follow the relevant safety conditions that apply within the workplace.</p> <p>The use of chemicals is covered in the Wet gewasbeschermingsmiddelen en biociden (Pesticides and biocides Act). This act regulates the trade in and use of biocidal products. Only products authorized by the Board for the Authorisation of Plant Protection Products and Biocides can be used. Every authorized product has a use prescription to be followed by the forest owner.</p> <p><i>Description of risk</i></p> <p>Statistics on the forest sector (Inspectie SZW, 2016) show 0 reported severe or lethal accidents in 2015, 1 in 2014 and 1 in 2013. One accident in the forestry sector is equivalent to 71 accidents on every 100.000 employees (note: this latter figure is produced to enable comparison with other sectors; in reality only 1400 persons are employed in the forestry sector, source: Inspectie SZW, 2016)</p>

		<p>https://www.inspectieszw.nl/publicaties/rapporten/2017/03/20/klachten-en-ongevallen-arbeidsomstandigheden-2016</p> <p>The Worldwide Governance Indicators (WGI) project 1996-2017 http://info.worldbank.org/governance/wgi/index.aspx#reports</p> <p>Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaannemers 2018 (Foundation Quality for Works in Forest, Nature and landscape, 2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/</p>	<p>The so-called Erbo-regulation is widely adopted by (forest) contractors. ErBo is an voluntary initiative of forest owners and forest contractors jointly to guarantee the quality of forest contractors. The ErBo contributes to the professionalization of the sector, as the ErBo ensures that the business operations of the participants comply with the applicable laws and regulations, but also regulates matters such as safe working conditions, training and adequate care for forests, nature and the environment. Safe working conditions are being dealt with under A3 (Safety own personnel) (Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018, p. 21-24).</p> <p>The 2017 Worldwide Governance Indicators compiled by the World Bank (http://info.worldbank.org/governance/wgi/index.aspx#reports) show that the Netherlands was in the 98.56 percentile rank for regulatory quality among all countries in the world in 2017 (up from 96.21 in 2012), the 97.12 percentile rank for rule of law (slightly down from 97.65), This indicates that monitoring compliance of legislation is at a high level in the Netherlands.</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be ‘low risk’.</p>
1.12 Legal employment	Applicable laws and regulations Constitution:	Constitution:	<u>Overview of legal requirements</u> Works Councils Act: companies with more than 50 persons employed are required to have a works council.

	<p>Wetboek van Strafrecht 1881 (Criminal Law 1881) article 273 date of approval 3-3-1881 http://wetten.overheid.nl/BWBR0001854/2016-07-01</p> <p>Arbeidstijdenwet 1995 (Working Hours Act 1995) date of approval 23-11-1995 date of approval https://wetten.overheid.nl/BWBR0007671/2018-01-01</p> <p>Wet College voor de Rechten van de Mens 2011 (Act on Board for the Protection of Human Rights 2011) date of approval 24-11-2011 https://wetten.overheid.nl/BWBR0030733/2019-01-01</p> <p>Algemene wet gelijke behandeling 1994 (Equal Treatment Act 1994) date of approval 2-3-1994 https://wetten.overheid.nl/BWBR0006502/2015-07-01</p> <p>Wet gelijke behandeling op grond van handicap of chronische ziekte 2003 (Equal treatment on the grounds of disability or chronic illness Act 2003) date of approval 3-4-2003 https://wetten.overheid.nl/BWBR0014915/2017-01-01</p> <p>Wet gelijke behandeling op grond van leeftijd bij arbeid (2003 Equal Treatment in Employment Act) based on age 2003 date of approval 17-12-2003 https://wetten.overheid.nl/BWBR0016185/2015-07-01</p> <p>Wet gelijke behandeling van mannen en vrouwen 1980 (General Act on Equality and Equal Treatment of men 1980) date of approval 1-3-1980 https://wetten.overheid.nl/BWBR0003299/2015-07-01</p> <p>Nadere regeling kinderarbeid (1995 Modalities Child Labour 1995) date of approval 13-12-1995 https://wetten.overheid.nl/BWBR0007195/2016-04-01</p> <p>Wet arbeid vreemdelingen (1994 Employment Act Foreigners 1994) date of approval 21-12-2004</p>	<p>Criminal Law (Wetboek van Strafrecht) article 273: http://wetten.overheid.nl/BWBR0001854/2016-07-01 and https://ec.europa.eu/anti-trafficking/sites/antitrafficking/files/art_273_dutch_criminal_code_en_1.pdf</p> <p>Working Hours Act 1995 (Arbeidstijdenwet): http://wetten.overheid.nl/BWBR0007671/2016-01-01</p> <p>Modalities Child Labour 1995 (Nadere regeling kinderarbeid):. http://wetten.overheid.nl/BWBR0007195/2016-04-01 (See also: http://www.arbeidstijdenwet.nl/atw-regelgeving-werken-kinderen/)</p> <p>Public Assemblies Act 1988: https://wetten.overheid.nl/BWBR0004318/2010-10-10</p> <p>Act on Board for the Protection of Human Rights 2011 (Wet College voor de Rechten van de Mens): http://wetten.overheid.nl/BWBR0030733/2016-01-18</p> <p>Equal Treatment Act 1994 (Algemene wet gelijke behandeling): http://wetten.overheid.nl/BWBR0006502/2015-07-01</p> <p>- Equal treatment on the grounds of disability or chronic illness Act 2003 (Wet gelijke behandeling op grond van handicap of chronische ziekte):</p>	<p>Working Conditions Act: For less than 50 employees a personnel representative shall be assigned. Both bodies represent the interests of the staff and ensure sufficient work meetings, good working conditions, equal treatment and rules for working conditions, working hours and that rest periods are respected. In addition, they can make arrangements with the employer.</p> <p>The Netherlands signed and ratified the eight Fundamental ILO (International Labor Organization) Conventions (29, 87, 98, 105, 100, 111, 138, 182) which represent principal rules on labor law (Source: ILO).</p> <p>The freedom of association is regulated in the Constitution, Article 6: Right to liberty and security and the Public Assemblies Act.</p> <p>Forced labour is prohibited by the Constitution -Article 6 and regulated by Criminal Law (Wetboek van Strafrecht): Article 273: slavery and human trafficking are prohibited.</p> <p>The minimum age is regulated in the Working Hours Act (Arbeidstijdenwet) and Modalities Child Labour (Nadere regeling kinderarbeid).</p> <p>Discrimination is regulated in the Constitution, Article 1: "All who are in the Netherlands shall be treated equally in equal circumstances. Discrimination based on religion, belief, political opinion, race, gender or any other grounds whatsoever shall not be permitted." This is further elaborated in: - Act on Board for the Protection of Human Rights (Wet College voor de Rechten van de Mens) - Equal Treatment Act (Algemene wet gelijke behandeling)</p>
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<p>https://wetten.overheid.nl/BWBR0007149/2018-01-01</p> <p>Wet minimumloon en minimumvakantiebijslag 1968 (Act on Minimum Wage and Holiday Allowance 1968) date of approval 27-11-1968 https://wetten.overheid.nl/BWBR0002638/2019-01-01</p> <p>Wet openbare manifestaties 1988 (Public Assemblies Act 1988) date of approval 20-4-1988 https://wetten.overheid.nl/BWBR0004318/2010-10-10</p> <p>Expert Interview Jacqueline Kraan, coordinator labour Union CNV Vakmensen (07-06-2019)</p> <p>Legal Authority Inspectorate SZW (Inspectie SZW)</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Employment contract • Social Security card 	<p>http://wetten.overheid.nl/BWBR0014915/2016-06-14</p> <p>- Equal Treatment in Employment Act 2003 (Wet gelijke behandeling op grond van leeftijd bij arbeid): http://wetten.overheid.nl/BWBR0016185/2015-07-01</p> <p>- General Act on Equality and Equal Treatment of men (Wet gelijke behandeling van mannen en vrouwen): http://wetten.overheid.nl/BWBR0003299/2015-07-01</p> <p>Equal Treatment Legislation: https://mensenrechten.nl/sites/default/files/2013-05-08.Legislation%20Equal%20Treatment.pdf</p> <p>Freedom House: https://freedomhouse.org/report/freedom-world/2014/netherlands</p> <p>Inspectie SZW, Jaarverslag 2017. Den Haag, 2017 (Inspection SZW, Annual Report 2017, Den Haag 2017) https://www.inspectieszw.nl/publicaties/jaarverslagen/2018/05/14/jaarverslag-2017</p> <p>Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaannemers 2018 (Foundation Quality for Works in Forest, Nature and landscape,</p>	<p>- Equal treatment on the grounds of disability or chronic illness Act (Wet gelijke behandeling op grond van handicap of chronische ziekte)</p> <p>- Equal Treatment in Employment Act (Wet gelijke behandeling op grond van leeftijd bij arbeid)</p> <p>- General Act on Equality and Equal Treatment of men (Wet gelijke behandeling van mannen en vrouwen)</p> <p><i>Description of risk</i> The Netherlands scores a 1 (scale 1 to 7, 1 being the best) on freedom rating, civil liberties and political rights according to the Freedom House. Legislation and control mechanisms are in place and are constantly adapted.</p> <p>The Inspection Social Affairs and Employment (Inspectie SZW) recognizes that there is high risk of illegal labour in the so-called agricultural and green sector (this includes the forestry sector) but has identified that the risk is high in sub-sectors <i>not</i> including the forestry sector: cultivation of asparagus, strawberries, vegetables, trees and bulbs. (Inspectie SZW, 2017). Note: Trees means tree nurseries mainly producing for 'public green': lane trees, park trees etc. It is not considered to be part of the forestry sector.</p> <p>The European Migration Network has carried out a study on illegal work the EU. The main conclusion is that the issue of illegal work in the Netherlands is relatively small. The shadow economy is small compared to the European average. About 9% of the Dutch economy consists of a shadow economy in 2015. The average of European countries is at 18%. (EMN, April 2017)</p> <p>The so-called Erbo-regulation is widely adopted by contractors.</p> <p>The ErBo is an voluntary initiative of forest owners and forest contractors jointly to guarantee the quality of forest</p>
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		<p>2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/</p> <p>International Labour Organization, NORMLEX. Information System on International Labour Standards, Ratifications for Netherlands https://www.ilo.org/dyn/normlex/en/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102768 (notified 22 May 2019A3.6)</p> <p>Expert Interview Alicia van der Grift, SKBNL (Erbo), 28 May 2019</p> <p>Europees Migratie Netwerk EMN Factsheet: Illegale arbeid van derdelanders in Nederland. April 2017 https://www.emnnetherlands.nl/sites/default/files/2018-02/2017-Illegale%20arbeid%20van%20derdelanders.pdf (retrieved 07-06-2019)</p> <p>(European Migration Network EMN Factsheet: Illegal labor of third-country nationals in the Netherlands. April 2017)</p>	<p>contractors. The ErBo contributes to the professionalization of the sector, as the ErBo ensures that the business operations of the participants comply with the applicable laws and regulations, but also regulates matters such as safe working conditions, training and adequate care for forests, nature and the environment.</p> <p>ERBO also addresses obligatory insurances as the certificate holder should uphold the Working Conditions Act. ERBO also addresses certificates of competence as it requires demonstrable competence and retraining to keep competence up to date. Erbo requires payment of social and income taxes through the demand to fulfil tax obligations. (Source: Recognition scheme for forest contractors 2018) CH's are audited annually. Currently the scheme has 165 CH's. (May 2019) or over 90% of the (sub)contractors that perform forest work. In 2018 8 CH's were temporarily suspended. <u>The ERBO scheme covers the majority of work in the forests</u> as almost all forest owners require ERBO-certified contractors. The umbrella organization for forest companies AVIH (forest contractors, timber traders) requires ERBO-certification where relevant. ERBO certification does not replace legislation but it provides a good indication of compliance to relevant legislation. (source: Alicia van der Grift)</p> <p>The 2017 Worldwide Governance Indicators compiled by the World Bank show that the Netherlands was in the 98.56 percentile rank for regulatory quality among all countries in the world in 2017 (up from 96.21 in 2012), the 97.12 percentile rank for rule of law (slightly down from 97.65),</p> <p>The Netherlands signed the eight Fundamental ILO (International Labor Organization) Conventions (29, 87, 98, 105, 100, 111, 138, 182) which represent principal</p>
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Third parties' rights			
1.13 Customary rights	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records Not applicable</p>	Not applicable	<p>Customary right on forests regarding harvesting operations do not exist in the Netherlands, according to the Working Group. There are for example no customary rights to the sharing of benefits.</p> <p>This indicator is not applicable.</p>
1.14 Free prior and informed consent	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records Not applicable</p>	<p>Oxfam, Guide to Free Prior and Informed Consent, Carlton June 2010: https://www.culturalsurvival.org/sites/default/files/guidetofreepriorinformedconsent_0.pdf</p>	<p>FPIC is a specific right for Indigenous Peoples as recognised in the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) (Source: Oxfam, 2010). Since indigenous people(s) are absent in the Netherlands there exists no national legislation dealing with FPIC.</p> <p>This indicator is not applicable.</p>
1.15 Indigenous peoples rights	<p>Applicable laws and regulations Not applicable</p> <p>Legal Authority Not applicable</p> <p>Legally required documents or records Not applicable</p>	<p>Definition of UN: United Nations Permanent Forum on Indigenous Issues – Who are the indigenous peoples (Factsheet) https://www.un.org/esa/socdev/unpfii/documents/5session_factsheet1.pdf</p>	<p>There are no indigenous people in the Netherlands (see indicator 2.3 for explanation).</p> <p>Based on United Nations and ILO definitions, no Indigenous Peoples exist in the Netherlands. There is no legislation in the Netherlands concerning indigenous peoples.</p>

		John B. Henriksen. Research on Best Practices for the Implementation of the Principles of ILO Convention No. 169. Key Principles in Implementing ILO Convention No. 169 http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---normes/documents/publication/wcms_118120.pdf	This indicator is not applicable.
Trade and transport			
1.16 Classification of species, quantities, qualities	<p>Applicable laws and regulations Wet Wegvervoer Goederen 2008 (Road Transport Goods Law 2008) date of approval 30-10-2008 http://wetten.overheid.nl/BWBR0024800/2015-01-01</p> <p>Regeling Vrachtbrief 2005 (Cargo Bill Regulation 2005), amended in 2009 https://wetten.overheid.nl/BWBR0017802/2005-01-01</p> <p>Legal Authority Inspectie Leefomgeving en Transport (Human Environment and Transport Inspection) https://www.ilent.nl/sectoren/vrachtverkeer</p> <p>Legally required documents or records Bill of lading</p>	<p>Wet Wegvervoer Goederen 2008 (Road Transport Goods Law 2008) http://wetten.overheid.nl/BWBR0024800/2015-01-01</p> <p>Regeling Vrachtbrief 2005 (Cargo Bill Regulation 2005), amended in 2009 https://wetten.overheid.nl/BWBR0017802/2005-01-01</p> <p>Central Bureau for Statistics CBS, Meeste transport over land en water niet verder dan 300 kilometer (3-12-2014) – Newsitem https://www.cbs.nl/nl-nieuws/2014/49/meeste-transport-over-land-en-water-niet-verder-dan-300-kilometer (Central Bureau for Statistics CBS. Most transport trips by road and water not over 300 km)</p> <p>Transparency International Corruption Perception Index 2018, https://www.transparency.org/cpi2018</p>	<p><i>Overview of legal requirements</i> Ninety percent of the goods that are loaded in the Netherlands in either a road vehicle, an inland vessel or a train go no further than 300 kilometers. The shorter the distance, the greater the share of road transport by Dutch vehicles. Sea containers and bulk goods such as sand, iron ore, diesel and coal are mainly transported via inland shipping and rail (source: CBS, 2014).</p> <p>Transport is regulated in the Road Transport Goods Law (Wet Wegvervoer Goederen). Transport always needs to be accompanied by a valid bill of lading: It is forbidden to carry out professional transport if no bill of lading has been drawn up with regard to that transport (Road Transport Goods Law, Article 2,13)</p> <p>The consignor and transporter lay down the transport agreement in the consignment note; this bill of lading proves the (verbally) concluded agreement. If entered correctly, the bill of lading clarifies sender, transporter and consignee. The bill of lading also contains other important agreements, such as: what is the load (type of goods, quantity, weight, changing pallets yes / no); date of receipt and delivery; temperature with conditioned transport; COD instructions; etcetera. (source: SVA)</p> <p>Cargo Bill Regulation Article 15: The following indications are stated on the bill of lading:</p>

		<p>Stichting Vervoeradres. Juridische informatie voor de logistieke praktijk www.sva.nl (retrieved June 6, 2019) (Foundation Transport Adress. Legal information for logistic practises)</p> <p>Expert Interview Maarten Willemen. 18-2-2019. Algemene Vereniging Inlands Hout (General Association for Native Timber) (AVIH)</p>	<p>a. the name and address of the sender; b. the name and address of the carrier; c. the name and address of the addressee; d. the common indication of the nature of the goods; e. the gross weight or otherwise stated quantity of the goods.</p> <p>The Regulation is controlled by Inspectie Leefomgeving en Transport (ILT) (The Human Environment and Transport Inspectorate)</p> <p><u>Description of risk</u> Corruption and/or fraud with transport documents is not an issue in the Dutch wood transporting sector. Maarten Willemen (AVIH), who has extensive experience in timber trade states that the different parties involved in timber trade (transport) (e.g. supplier and customer) keep a close eye at each other thereby preventing false claims in bills of lading. Willemen calls a system of 'counter balance' and an adequate mechanism against fraud. Willemen does not know of any cases of fraud.</p> <p>The Working Group is also taking the following information into consideration:</p> <p>The Netherlands ranks 8 in the CPI 2018 with a score of 82, so corruption is low in the Netherlands.</p> <p>Further internet search did not reveal any cases of fraud and the Working Group confirmed this conclusion</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
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<p>1.17 Trade and transport</p>	<p>Applicable laws and regulations CMR 'Convention relative au Contrat de Transport International de Marchandises par Route' (Convention on the Contract for the International Carriage of Goods by Road) https://treaties.un.org/doc/Treaties/1961/07/19610702%2001-56%20AM/Ch_XI_B_11.pdf</p> <p>Wet Wegvervoer Goederen 2008 (Road Transport Goods Law 2008) date of approval 30-10-2008 http://wetten.overheid.nl/BWBR0024800/2015-01-01</p> <p>Regeling Vrachtbrief 2005 (Cargo Bill Regulation 2005), amended in 2009 https://wetten.overheid.nl/BWBR0017802/2005-01-01</p> <p>Legal Authority Inspectie Leefomgeving en Transport (Human Environment and Transport Inspection) https://www.ilent.nl/sectoren/vrachtverkeer</p> <p>Legally required documents or records Bill of lading</p>	<p>Wet Wegvervoer Goederen 2008 (Road Transport Goods Law 2008) http://wetten.overheid.nl/BWBR0024800/2015-01-01</p> <p>Expert Interview Maarten Willems (Algemene Vereniging Inlands Hout AVIH = General Association for Native Timber) (18-2-2019)</p> <p>Central Bureau for Statistics CBS, Meeste transport over land en water niet verder dan 300 kilometer (3-12-2014) – Newsitem https://www.cbs.nl/nl-nl/nieuws/2014/49/meeste-transport-over-land-en-water-niet-verder-dan-300-kilometer (Central Bureau for Statistics CBS. Most transport trips by road and water not over 300 km)</p> <p>Stichting Vervoeradres (SVA). Juridische informatie voor de logistieke praktijk www.sva.nl (retrieved June 6, 2019) (Foundation Transport Adress. Legal information for logistic practises)</p> <p>Transparency International Corruption Perception Index 2018, https://www.transparency.org/cpi2018</p>	<p>Overview of legal requirements Ninety percent of the goods that are loaded in the Netherlands in either a road vehicle, an inland vessel or a train go no further than 300 kilometers. The shorter the distance, the greater the share of road transport by Dutch vehicles. Sea containers and bulk goods such as sand, iron ore, diesel and coal are mainly transported via inland shipping and rail (source: CBS, 2014).</p> <p>Transport is regulated in the <i>Road Transport Goods Law</i> (Wet Wegvervoer Goederen). Transport always needs to be accompanied by a valid Bill of Laden: It is forbidden to carry out professional transport if no bill of lading has been drawn up with regard to that transport (Road Transport Goods Law, Article 2,13)</p> <p>The consignor and transporter lay down the transport agreement in the consignment note; this bill of laden proves the (verbally) concluded agreement. If entered correctly, the bill of laden clarifies sender, transporter and consignee. The bill of laden also contains other important agreements, such as: what is the load (type of goods, quantity, weight, changing pallets yes / no); date of receipt and delivery; temperature with conditioned transport; COD instructions; etcetera. (source: SVA)</p> <p>Cargo Bill Regulation Article 15: The following indications are stated on the bill of lading:</p> <ol style="list-style-type: none"> the name and address of the sender; the name and address of the carrier; the name and address of the addressee; the common indication of the nature of the goods; the gross weight or otherwise stated quantity of the goods. <p>The Regulation is controlled by Inspectie Leefomgeving en Transport (ILT) (The Human Environment and Transport Inspectorate) (ILT)</p>
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1.18 Offshore trading and transfer pricing	<p>Applicable laws and regulations Wet op de vennootschapsbelasting 1969 (Corporation Tax Act 1969) date of approval 8-10-1969 https://wetten.overheid.nl/BWBR0002672/2019-05-17</p> <p>Invorderingswet 1990 (Recovery Act 1990) date of approval 30-5-1990 https://wetten.overheid.nl/BWBR0004770/2019-01-01</p>	<p>Sources: Overheid.nl, Kamerstuk 35030 (tweede Kamer der Staten Generaal) https://zoek.officielebekendmakingen.nl/kst-35030-3.html (Website government, documents of the Parliament)</p>	<p><u>Overview of legal requirements</u> Implementation of the first EU directive on anti-tax avoidance: Adopted by the Dutch Parliament (15 November 2018) and Senate (11 December 2018), this act is embedded in the existing Dutch legislation (Corporation tax Act 1969 and the Collection Act (Invorderingswet) 1990). It implements the Council Directive (EU) (2016/1164) and establishes rules to combat tax avoidance practices.</p>

	<p>Besluit voorkoming dubbele belasting 2001 (Decree on the Avoidance of Double Taxing 2001) date of approval 21-12-2000 https://wetten.overheid.nl/BWBR0012095/2018-01-01</p> <p>Wet implementatie eerste EU-richtlijn antibelastingontwijking 2018 (Act Implementation first EU-Directive anti-tax evasion 2018) date of approval 19-12-2018 https://wetten.overheid.nl/BWBR0041756/2019-01-01</p> <p>Wet uitvoering Common Reporting Standard 2015 (Law execution Common Reporting Standard 2015) adopted 23 December 2015 https://wetten.overheid.nl/BWBR0037433/2016-01-01#Opschrift</p> <p>Legal Authority Tax Authorities</p> <p>Legally required documents or records Annual reporting on transfer pricing (not public)</p>	<p>Wet implementatie eerste EU-richtlijn antibelastingontwijking 2018 (Act Implementation first EU-Directive anti-tax evasion 2018) https://wetten.overheid.nl/BWBR0041756/2019-01-01</p> <p>Common Reporting Standard: https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/internationaal/vermogen/common_reporting_standard/commo_n_reporting_standard</p> <p>Netherlands Tax Information Exchange Agreements: https://www.world.tax/countries/netherlands/netherlands-tax-information-exchange-agreements.php</p> <p>Netherlands Double Taxation Conventions: https://www.belastingdienst.nl/wps/wcm/connect/bldcontenten/belastingdienst/individuals/tax_arrangements/tax_treaties/overview_of_treaty_countries/overview_of_treaty_countries</p> <p>PWC, 2018. Nederlandse implementatie richtlijn tegen belastingontwijking ('ATAD 1') https://www.pwc.nl/nl/belastingplan/nederlandse-implementatie-richtlijn-tegen-belastingontwijking.html (NL implementation of ATAD 1)</p>	<p>On 15 July 2015, the Netherlands and over 50 nations adopted the OECD's so-called Common Reporting Standard or CRS. The guidelines enable the Netherlands to automatically exchange tax-related financial accounting information with other EU member states and non-EU countries.</p> <p>This international tax standard, developed by the OECD and supported by the UN and the G20, provides for full exchange of information on request in relation to all tax matters – without regard to domestic tax interest requirements or bank secrecy for tax purposes. For instance: financial institutions are obliged to determine the tax residence or country of residence of their customers. Currently all 30 OECD member countries, including the Netherlands have endorsed and agreed to implement the international tax standard. Furthermore, all offshore financial centres accept the standard.</p> <p>In the Netherlands the Common Reporting Standard is incorporated in national legislation: Law execution Common Reporting Standard 2015.</p> <p>The Netherlands has exchange of information relationships with over 100 jurisdictions through 102 Double Taxation Conventions (January 2019) and 33 Tax Information Exchange Agreements including with some of the best-known tax havens. The convention is legally binding.</p> <p>If the Netherlands has not concluded a tax treaty with the country in question, the Decree on the Avoidance of Double Taxing, 2001 applies.</p> <p><i>Description of risk</i> Due to the above situation, measures have been established to ensure that offshore trading is avoided.</p>
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		<p>Transparency International Corruption Perception Index 2018, https://www.transparency.org/cpi2018</p> <p>The Worldwide Governance Indicators (WGI) project 1996-2017 http://info.worldbank.org/governance/wgi/index.aspx#reports</p> <p>Jaarverslag 2018 Staatsbosbeheer https://www.staatsbosbeheer.nl/-/media/07-over-staatsbosbeheer/jaarverslag/jaarverslag-2018.pdf (Annual Report 2018 State Forestry Service)</p>	<p>The most important measures are: an earnings stripping scheme that limits the deductibility of interest and measures for controlled foreign companies ("CFCs"). (source: PWC 2018)</p> <p>The corruption level in the Netherlands is considered low; refer to the Transparency International Corruption Perceptions Index 2018 of 82 (higher than the threshold of 50).</p> <p>The Netherlands ranks high on the Worldwide Governance Indicators with 'rule of law' being 97.12 and 'control of corruption' at 94.17.</p> <p>These figures indicate that monitoring compliance of legislation is at a high level in the Netherlands.</p> <p>The Working Group also takes into consideration that the forestry sector in the Netherlands is very small, producing relatively low volumes of timber sold for relatively low prices. The Staatsbosbeheer (State Forestry Service) which harvests around 1/3 of total timber volume in the Netherlands had a total timber sales income of 27,4 million euro in 2018 or 83 euro per m3 (Jaarverslag 2018 Staatsbosbeheer). Therefore, the estimated annual timber sales income for the Netherlands is around 80 million euro, which is a fraction of Gross Domestic Product (725 billion in 2017). Based on the low volume and low prices the Working Group finds a highly unlikely that offshore trading would be a meaningful risk.</p> <p><i><u>Risk conclusion</u></i> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
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<p>1.19 Custom regulations</p>	<p>Applicable laws and regulations</p> <p>European Union: Council Regulation (EEC) number 2913/92 of 12 October 1992 establishing the Community Customs Code, and subsequent amending acts https://eur-lex.europa.eu/legal-content/EN/ALL/?uri=CELEX:31992R2913</p> <p>Commission Regulation (EEC) number 2454/93 of 2 July 1993 (implementing provisions) https://eur-lex.europa.eu/legal-content/en/TXT/?uri=CELEX%3A01993R2454-20150501</p> <p>Regeling Vrachtbrief 2005 (Cargo Bill Regulation 2005), amended in 2009 https://wetten.overheid.nl/BWBR0017802/2005-01-01</p> <p>Union Customs Code 2016 https://ec.europa.eu/taxation_customs/business/union-customs-code/ucc-legislation_en</p> <p>Handboek Douane 2016 (Customs Manual 2016) https://www.belastingdienst.nl/bibliotheek/handboeken/html/boeken/HDU/</p> <p>Legal Authority Douane (Customs Office)</p> <p>Legally required documents or records</p> <ul style="list-style-type: none"> • Customs declaration 	<p>Union Customs Code https://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1521191466211&uri=CELEX:02013R0952-20161224</p> <p>Union Customs Code -summary https://eur-lex.europa.eu/legal-content/EN/LSU/?uri=CELEX:02013R0952-20161224</p> <p>Union Customs Code implementing provisions https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=LEGISSUM%3A111010b</p> <p>Email correspondence with Jan Oldenburger, Probos (18-02-2019) Probos is an independent consultancy; Probos has been collecting, processing, analyzing, communicating and archiving statistics and market data for decades in the field of forest and forest chains, including timber.</p> <p>The Worldwide Governance Indicators (WGI) project 1996-2017 http://info.worldbank.org/governance/wgi/index.aspx#reports</p>	<p><i>Overview of legal requirements</i></p> <p>All relevant international legislation is implemented in Dutch legislation, and inspections are carried out. All requirements of the Community Customs Code are integrated in the Customs Manual. The Customs Code is carried out by the Customs Office, part of Ministry of Finance.</p> <p>For trade within EU no import or export licenses are required ('internal market': Since the Maastricht Treaty (1992), goods are no longer subject to checks when crossing the internal borders of the EU and the EU forms a single territory).</p> <p>Custom authorities are situated at every airport and harbor.</p> <p>For (international) transport (trade) the requirements laid down in Cargo Bill Regulation are in place. Cargo Bill Regulation Article 15: The following indications are stated on the bill of lading:</p> <ol style="list-style-type: none"> a. the name and address of the sender; b. the name and address of the carrier; c. the name and address of the addressee; d. the common indication of the nature of the goods; e. the gross weight or otherwise stated quantity of the goods. <p>The Regulation is controlled by Inspectie Leefomgeving en Transport (ILT).</p> <p>Export of domestic wood occurs as high and low grade roundwood, wood products and biomass. The Customs Office carries out checks on imports and exports, including verification of documents and EUTR, FLEGT and phytosanitary requirements.</p> <p><i>Description of risk</i></p>
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			<p>The Netherlands is part of the EU internal market. Export of Dutch wood to destinations outside the EU internal market is very limited.</p> <p>Jan Oldenburger at Probos (an expert consultancy on forestry) indicates that small volumes of roundwood produced in the Netherlands (in Netherlands forests that is) are exported to destinations outside the EU (China, India). This is around 1500 – 2500 m3 per year. In addition, an estimated 18.000 m3 of sawn wood is exported to destinations outside the EU but Oldenburger assumes that most of the timber that occurs in official statistics does not originate from Dutch forests but rather is part of a trade flow going through the Rotterdam harbor. There are no statistics so the figures are based on best professional judgement.</p> <p>The Netherlands ranks high on the Worldwide Governance Indicators with 'rule of law' being 97.12 and 'control of corruption' at 94.17.</p> <p>These figures indicate that monitoring compliance of legislation is at a high level in the Netherlands.</p> <p>The chances of breaking custom regulations outside the EU in relation to domestically produced timber are therefore very small.</p> <p>The Working Group states that there are no known examples.</p> <p>At present there are no documents required for Customs clearance within the EU. Customs clearance for and from locations outside the EU require the elements of the Cargo Bill Regulation, as outlined previously. There are no indications or records of any significant violations that would qualify for specified risk.</p> <p><i>Risk conclusion</i></p>
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			<p>The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
1.20 CITES	<p>Applicable laws and regulations Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 https://wetten.overheid.nl/BWBR0037552/2019-01-01</p> <p>Legal Authority Provinces Police and the Netherlands Food and Consumer Product Safety Authority (criminal enforcement)</p> <p>Legally required documents or records Not applicable</p>	<p>Wet Natuurbescherming 2015: http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Checklist of CITES Species: http://checklist.cites.org/#/en/search/country_ids%5B%5D=23&output_layout=alphabetical&level_of_listing=0&show_synonyms=1&show_author=0&show_english=1&show_spanish=1&show_french=1&scientific_name=plantae&page=1&per_page=20</p>	<p><u>Overview of legal requirements</u> The Nature Conservation Act refers directly to the EU-CITES regulations and it provides a checklist of all relevant species.</p> <p><u>Description of risk</u> No woody species produced in the Netherlands are included on the CITES lists. Working Group members know what species grow in the Netherlands. There is thus no risk that wood from Dutch forests are being traded in conflict with CITES.</p> <p><u>Risk conclusion</u> The risk threshold (1) applies: Identified laws are upheld. Cases where laws are violated are efficiently followed up via preventive actions taken by the authorities.</p> <p>For this indicator the area under assessment is determined to be 'low risk'.</p>
Diligence/due care procedures			
1.21 Legislation requiring due diligence/due care procedures	<p>Applicable laws and regulations EU Houtverordening 2010 (EU Timber Regulation) (Nr. 995/2010) https://eur-lex.europa.eu/legal-content/EN/TXT/PDF/?uri=CELEX:32010R0995&from=EN</p> <p>Richtlijn Implementatie EU Houtverordening (Decree Implementing European Timber Regulation), 2012 (Staatsblad 2012 671)</p>	<p>EUTR: http://ec.europa.eu/environment/forests/timber_regulation.htm</p> <p>Decree Implementing European Timber Regulation: https://wetten.overheid.nl/BWBR0032657/2013-03-03</p>	<p><u>Overview of legal requirements</u></p> <p>The European Timber Regulation (EUTR) prohibits illegal timber being placed on the European market; the operator (importer) needs to conduct due diligence and prove that the timber was harvested in accordance with the relevant legislation of the country of origin. The EUTR is directly applicable in the Netherlands through the Besluit Uitvoering Europese Houtverordening (Decree</p>

	<p>https://zoek.officielebekendmakingen.nl/stb-2012-671.pdf</p> <p>Legal Authority Dutch Food Safety Authority (Nederlandse Voedsel- en Warenautoriteit)</p> <p>Legally required documents or records Operators placing timber or timber products on the EU market: Documents required to fulfil the obligation for operators to exercise a due diligence system Documentation on information concerning the operator's supply</p>	<p>NVWA Dutch Food & Safety Authority 2016, Biennial Report. Met het oog op risico's (Eyeing Risks): https://www.nvwa.nl/nieuws-en-media/nieuws/2017/06/21/jaarverslag-2016-nvwa-een-scherp-oog-voor-risico%E2%80%99s</p> <p>Expert Interview: Mark van Benthem, EUTR and sustainable timber expert, Stichting Probos (Probos is independent consultant on forestry and forest products)</p> <p>Email correspondence with coordinator EUTR at the NVWA (Meriam Wortel, 05-02-2019)</p>	<p>Implementing European Timber Regulation) of 7 December 2012. The Dutch Food Safety Authority (NVWA) is responsible for ensuring that the EUTR is properly applied by operators (Competent authority).</p> <p><i>Description of risk</i> The Biennial report of the Dutch Food & Safety Authority shows that between March 2013-February 2015 98 inspections have been executed. 24 trading companies (not Dutch wood) have been given a notices of remedial actions. The rechecks showed that all companies have solved the problem.</p> <p>Mark van Benthem, EUTR and sustainable timber expert, Stichting Probos stated that due diligence/due care on Dutch wood is not a problem, since the wood chains are short and clear. Besides, administration is rather simple with felling reports and bill of lading (short supply chain).</p> <p>Meriam Wortel, coordinator EUTR at competent authority NVWA (email 05-02-2019) states that NVWA in 2013-2014 has carried out checks at approx. 10 companies that put timber from Dutch forests on the EU market (operators) and that no law violations were found: 'We see low risk. Forest management and law enforcement are well applied in the Netherlands'. Meriam Wortel estimates that there are 100 companies involved in this timber trade (that is: the trade in timber from Dutch forests).</p> <p><i>Risk conclusion</i> The risk threshold (1) applies. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities. The risk of this indicator is determined to be LOW.</p>
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5.2 CONTROLLED WOOD CATEGORY 2: WOOD HARVESTED IN VIOLATION OF TRADITIONAL AND HUMAN RIGHTS

Indicator	Sources of information	Functional Scale	Risk designation and determination
2.1. The forest sector is not associated with violent armed conflict, including that which threatens national or regional security and/or linked to military control.	See detailed analysis below.	Country	No information was found about the Netherlands as being a source of conflict timber and the forest sector is not associated with any violent armed conflict. All 'low risk' thresholds are met (1, 2, 3, 4 and 5) and there is no other evidence of 'specified risk'. Therefore, the risk designation for this indicator is 'low risk'.
2.2. Labor rights are respected including rights as specified in ILO Fundamental Principles and Rights at work	See detailed analysis below.	Country	No information was found that proved that labour rights as well as the ILO Fundamental Principles and Rights at work are at risk. Applicable legislation for the area under assessment covers the key principles recognized in the ILO Fundamental Principles and Rights at work (which are recognized as: freedom of association and right to collective bargaining; elimination of forced and compulsory labor; eliminations of discrimination in respect of employment and occupation; and effective abolition of child labor), AND other available evidence does not challenge a 'low risk' designation. Thresholds 10 and 12 are met. Therefore, the risk designation for this indicator is 'low risk'.
2.3. The rights of Indigenous and Traditional Peoples are upheld.	See detailed analysis below.		There is no evidence leading to a conclusion of presence of indigenous and/or traditional peoples in the area under assessment. Thresholds 16 and 21 are met. Therefore, the risk designation for this indicator is 'low risk'.

General/contextual information

The table below gives an overview of more sources on governance in the Netherlands..

Sources of information	Evidence	Scale of risk assessment
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World Bank: Worldwide Governance Indicators - the WGI report aggregate and individual governance indicators for over 200 countries, for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption http://info.worldbank.org/governance/wgi/index.aspx#home	In 2017 (latest available year) the Netherlands scores: 96,63 for Government effectiveness 97,12 for Rule of law 95,19 for Control of corruption 98,56 for Regulatory quality 99,01 for Voice and accountability 79,52 for Political stability and no violence The scores range from 0 (lowest rank) to 100 (highest rank) with higher values corresponding to better outcomes.	Country
World Bank Harmonized List of Fragile Situations http://www.worldbank.org/en/topic/fragilityconflictviolence/brief/harmonized-list-of-fragile-situations	The Netherlands does not appear on this list.	Country
https://www.cpi.org/reports/2016/10/impunity-index-getting-away-with-murder-killed-justice.php	The Netherlands does not appear on this list.	Country
Carleton University: Country Indicators for Foreign Policy: the Failed and Fragile States project of Carleton University examines state fragility using a combination of structural data and current event monitoring. http://www4.carleton.ca/cifp/app/ffs_ranking.php	The Netherlands scores 'high' and 9 out of 11 indicators and 'medium' on 2 indicators on the State fragility map 2012 (latest available year).	Country

<p>Human Rights Watch: http://www.hrw.org</p>	<p><u>World Report 2017</u> https://www.hrw.org/sites/default/files/world_report_download/wr2017-web.pdf</p> <p>“In February, the government expanded the list of safe third countries for asylum seekers. Countries from countries deemed safe are presumed not to need intercountry protection and are subject to accelerated procedures, raising concerns about the quality of individual examination of asylum claims. In September 2016, the country’s highest administrative court affirmed the legality of Albania’s designation as a safe country of origin.</p> <p>The Dutch government continued to offer support that is limited in duration and scope to rejected asylum seekers, with assistance contingent on their cooperation with removal from the country. In February, several UN special rapporteurs urged the Dutch government to provide emergency assistance to rejected asylum seekers. Refugee rights groups criticized Dutch authorities over longer waits for asylum determinations and family reunification procedures.</p> <p>At the start of 2016, NGOs reported threats and discrimination against LGBT asylum seekers at asylum facilities, and a Dutch independent monitoring body, the Dutch Board for Protection of Human Rights, found in February that LGBT asylum seekers at a large facility face discrimination.</p> <p>In May, the Netherlands enacted a law allowing authorities to strip Dutch citizenship from dual countries as young as 16 if they determine that they have joined or fought abroad with a terrorist group and pose an “immediate threat” to country security. No court conviction is required. Those whose Dutch citizenship is revoked have only four weeks to appeal.</p> <p>In January, the Netherlands ratified the UN Convention on the Rights of Persons with Disabilities.”</p>	<p>Country</p>
<p>US AID: www.usaid.gov Search on website for [country] + ‘human rights’</p>	<p>No relevant information.</p>	<p>Country</p>
<p>Global Witness: www.globalwitness.org Search on website for [country] + ‘human rights’</p>	<p>No relevant information.</p>	<p>Country</p>

<p>Chatham House Illegal Logging Indicators Country Report Card http://indicators.chathamhouse.org/explore-the-data</p>	<p>2013 Assessment Findings https://indicators.chathamhouse.org/explore-the-data/netherlands</p> <p>“The assessment indicates that the Netherlands has continued to show a strong response to the problem of illegal logging and related trade. The government played an active part in the development of the EU’s FLEGT Action Plan, and has been supporting the negotiation and implementation of voluntary partnership agreements with producer countries.</p> <p>The government has also been promoting the production and consumption of sustainable timber. It has a comprehensive procurement policy, established the Sustainable Trade Initiative and helped to launch the European Sustainable Tropical Timber Coalition. As a result of these government actions as well as engagement by the private sector, there is a high proportion of certified wood-based products on the Dutch market as well as a large number of companies with chain-of-custody certification. A high level of media coverage on the issue of illegal logging also indicates that there is widespread awareness of this issue.</p> <p>This response is thought to be partly responsible for the decline in imports into the Netherlands of timber-sector products likely to be illegal, currently estimated to comprise two per cent of the total.”</p>	<p>Country</p>
<p>Transparency Intercountry Corruption Perceptions Index https://www.transparency.org/news/feature/corruption_perceptions_index_2017</p>	<p>The Netherlands scores 82 points on the Corruption Perceptions Index 2017 on a scale from 0 (highly corrupt) to 100 (very clean). The Netherlands ranks 8th out of 180 with rank no. 1 being the most clean country.</p>	<p>Country</p>
<p>Amnesty Intercountry Annual Report: The state of the world’s human rights -information on key human rights issues, including: freedom of expression; intercountry justice; corporate accountability; the death penalty; and reproductive rights https://www.amnesty.org/en/latest/research/2016/02/annual-report-201516/</p>	<p><u>Amnesty International Annual Report 2015/2016</u> “REFUGEES’ AND MIGRANTS’ RIGHTS Immigration detention Solitary confinement continued to be used in immigration detention centres, both as a means of control and as a punitive measure. In March, body scan equipment was introduced in detention centres, making strip searches of detained migrants largely unnecessary. In September the government tabled a draft law regulating immigration detention. The law mentions the need to consider alternatives to detention. However, it includes provisions that would, in practice, likely</p>	<p>Country</p>

lead to harsher conditions for detained irregular migrants and asylum-seekers. The law also fails to establish an effective mechanism to prevent the detention of vulnerable groups, and the authorities' power to use solitary confinement remain unchanged.

Economic, social and cultural rights

The government failed to implement the recommendation by the European Committee of Social Rights that all people, including irregular migrants, should unconditionally have access to shelter and basic necessities. In April, the government put forward a proposal to establish shelters in a limited number of municipalities, but make accommodation there dependent on the willingness of the irregular migrant to cooperate in their deportation.

Refoulement

The government continued its attempts to deport rejected asylum-seekers to southern and central Somalia, including – under certain circumstances – to al-Shabaab-controlled areas, against guidelines issued by UNHCR, the UN refugee agency. In August, the government decided to temporarily halt forced returns of Uighurs to China, in anticipation of a new guidance report.

In May, Mathieu Ngudjolo, a former Congolese militia leader, was returned to the Democratic Republic of the Congo despite alleged fears for his safety, after the Council of State rejected his request for asylum. Mathieu Ngudjolo was acquitted by the ICC of war crimes and crimes against humanity, a decision confirmed on appeal on 27 February.

DISCRIMINATION – POLICING

In response to concerns about ethnic profiling by the police, the government committed to undertaking measures focused on awareness raising and training of police officers. However, it still did not introduce clear guidelines to limit widespread stop-and search powers that increase the risk of ethnic profiling, or institute systematic monitoring of stop-and-search operations.

	<p>RIGHT TO PRIVACY In July the government published proposals to amend the powers of the intelligence and security services, including provisions which in effect would legalize indiscriminate bulk collection of telecoms data. The proposals also failed to include necessary safeguards, such as prior judicial approval of decisions to intercept personal communication or hack electronic devices.</p> <p>TORTURE AND OTHER ILL-TREATMENT The government refused to take steps to evaluate or amend the current operation of the Dutch Country Prevention Mechanism, established under the Optional Protocol to the Convention against Torture, despite ongoing criticism of its independence and efficacy.”</p>	
<p>Freedom House http://www.freedomhouse.org/</p>	<p>Freedom in the World Report 2018 https://freedomhouse.org/report/freedom-world/2018/netherlands</p> <p>Electoral Process: 12 / 12 Political Pluralism and Participation: 16 / 16 Functioning of Government: 12 / 12 Freedom of Expression and Belief: 16 / 16 Associational and Organizational Rights: 12 / 12 Rule of Law: 15 / 16 Personal Autonomy and Individual Rights: 16 / 16</p> <p>Scoring Key: X / Y X = Score Received Y = Best Possible Score</p> <p>Freedom of the Press Report 2017 https://freedomhouse.org/report/freedom-press/2017/netherlands</p> <p>Legal Environment: 2 / 30 (0=BEST, 30=WORST) Political Environment: 5 / 40 (0=BEST, 40=WORST) Economic Environment: 4 / 30 (0=BEST, 30=WORST) Press Freedom Score: 11 / 100 (0=BEST, 100=WORST)</p>	<p>Country</p>

Reporters without Borders: Press Freedom Index https://rsf.org/en/ranking	<u>2018 World Press Freedom Index</u> In 2018, The Netherlands ranked 3 out of 180 countries on World Press Freedom Index (No. 1 being the most free country).	Country
Fund for Peace - Fragile States Index - the Fund for Peace is a US-based non-profit research and educational organization that works to prevent violent conflict and promote security. The Fragile States Index is an annual ranking, first published in 2005 with the name Failed States Index, of 177 nations based on their levels of stability and capacity http://fsi.fundforpeace.org/	<u>Fragile States Index 2016</u> The Netherlands is ranked 166 out of 178 countries on the Fragile States Index 2016. (No. 1 being the most failed state). This ranks The Netherlands in the category 'Sustainable'.	Country
The Global Peace Index. Published by the Institute for Economics & Peace, This index is the world's leading measure of country peacefulness. It ranks 162 nations according to their absence of violence. It's made up of 23 indicators, ranging from a nation's level of military expenditure to its relations with neighboring countries and the level of respect for human rights. http://visionofhumanity.org/app/uploads/2018/06/Global-Peace-Index-2018-2.pdf	<u>2018 Global Peace Index</u> The State of Peace in The Netherlands is labeled 'High' with The Netherlands ranking number 23 out of 163 countries (no. 1 being the most peaceful country).	Country

Detailed analysis

Indicator 2.1. The forest sector is not associated with violent armed conflict, including that which threatens country or regional security and/or linked to military control.

Guidance

- Is the country covered by a UN security ban on exporting timber?
- Is the country covered by any other intercountry ban on timber export?
- Are there individuals or entities involved in the forest sector that are facing UN sanctions?

Sources of evidence	Evidence	Scale of risk assessment	Risk indication
Compendium of United Nations Security Council Sanctions Lists: www.un.org US AID: www.usaid.gov	https://www.un.org/sc/suborg/sites/www.un.org.sc.suborg/files/consolidated.pdf	Country	Low risk

<p>Global Witness: www.globalwitness.org</p>	<p>There is no UN Security Council ban on timber exports from The Netherlands.</p> <p>The Netherlands is not covered by any other intercountry ban on timber export.</p> <p>There are no individuals or entities involved in the forest sector in The Netherlands that are facing UN sanctions.</p>		
<p>Guidance</p> <ul style="list-style-type: none"> • Is the country a source of conflict timber? If so, is it at the country level or only an issue in specific regions? If so – which regions? • Is the conflict timber related to specific entities? If so, which entities or types of entities? 			
<p>www.usaid.gov</p> <p>Conflict Timber is defined by US AID as: - conflict financed or sustained through the harvest and sale of timber (Type 1), - conflict emerging as a result of competition over timber or other forest resources (Type 2) Also check overlap with indicator 2.3</p>	<p>No information on conflict timber in The Netherlands found.</p>	<p>Country</p>	<p>Low risk</p>
<p>www.globalwitness.org/campaigns/environment/forests</p>	<p>No information on conflict timber in The Netherlands found.</p>	<p>Country</p>	<p>Low risk</p>
<p>Human Rights Watch: http://www.hrw.org/</p>	<p>No information on conflict timber in The Netherlands found.</p> <p>https://www.hrw.org/world-report/2016</p> <p>No information found on conflict timber in The Netherlands in the World Report 2016.</p>	<p>Country</p>	<p>Low risk</p>
<p>World Resources Institute: Governance of Forests Initiative Indicator Framework (Version 1) http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf Now: PROFOR http://www.profor.info/node/1998</p>	<p>No information found on conflict timber in The Netherlands.</p>	<p>Country</p>	<p>Low risk</p>
<p>Amnesty Intercountry Annual Report: The state of the world's human rights -information on key human rights issues, including: freedom of expression; intercountry</p>	<p>No information in the Amnesty Intercountry Report 2015-16 on conflict timber in The Netherlands found.</p>	<p>Country</p>	<p>Low risk</p>

justice; corporate accountability; the death penalty; and reproductive rights https://www.amnesty.org/en/latest/research/2016/02/annual-report-201516/			
World Bank: Worldwide Governance Indicators - the WGI report aggregate and individual governance indicators for 213 economies (most recently for 1996–2014), for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption http://info.worldbank.org/governance/wgi/index.aspx#home Use indicator 'Political stability and Absence of violence' specific for indicator 2.1	http://info.worldbank.org/governance/wgi/index.aspx#reports In 2015 (latest available year) The Netherlands scores on the indicator <i>Political Stability and Absence of Violence/Terrorism</i> 78,57 on the percentile rank among all countries (ranges from 0 (lowest) to 100 (highest rank) with higher values corresponding to better outcomes.	Country	Low risk
Greenpeace: www.greenpeace.org Search for 'conflict timber [country]'	No information on conflict timber or illegal logging in The Netherlands found.	Country	Low risk
CIFOR: http://www.cifor.org/ http://www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm	No information on conflict timber or illegal logging in The Netherlands found.	Country	Low risk
From country CW RA	Not available	-	-
Conclusion on indicator 2.1: No information was found on The Netherlands as a source of conflict timber and the forest sector is not associated with any violent armed conflict. There is no UN security ban, other ban or UN sanction. The following low risk thresholds apply: (1) The area under assessment is not a source of conflict timber ⁵ ; AND (2) The country is not covered by a UN security ban on exporting timber; AND (3) The country is not covered by any other intercountry ban on timber export; AND (4) Operators in the area under assessment are not involved in conflict timber supply/trade; AND (5) Other available evidence does not challenge 'low risk' designation.		Country	Low risk

⁵ “Conflict timber” limited to include “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. Please refer to FSC-PRO-60-002a V1-0.

Indicator 2.2. Labour rights are respected including rights as specified in ILO Fundamental Principles and Rights at work.

Guidance

- Are the social rights covered by the relevant legislation and enforced in the country or area concerned? (refer to category 1)
- Are rights like freedom of association and collective bargaining upheld?
- Is there evidence confirming absence of compulsory and/or forced labour?
- Is there evidence confirming absence of discrimination in respect of employment and/or occupation, and/or gender?
- Is there evidence confirming absence of child labour?
- Is the country signatory to the relevant ILO Conventions?
- Is there evidence that any groups (including women) feel adequately protected related to the rights mentioned above?
- Are any violations of labour rights limited to specific sectors?

<p>Status of ratification of fundamental ILO conventions: http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO:11110:P11110_COUNTRY_ID:102768 or use: ILO Core Conventions Database: http://www.ilo.org/dyn/normlex/en/f?p=1000:11110:0::NO:11110:P11110_COUNTRY_ID:102768 C29 Forced Labour Convention, 1930 C87 Freedom of Association and Protection of the Right to Organise Convention, 1948 C98 Right to Organise and Collective Bargaining Convention, 1949 C100 Equal Remuneration Convention, 1951 C105 Abolition of Forced Labour Convention, 1957 C111 Discrimination (Employment and Occupation) Convention, 1958 C138 Minimum Age Convention, 1973 C182 Worst Forms of Child Labour Convention, 1999</p>	<p>http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102768 The Netherlands has ratified all 8 ILO core conventions. The status of all 8 conventions is “in force”.</p>	Country	Low risk
	<p>C29 http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO:13100:P13100_COMMENT_ID:3279364:NO Direct Request (CEACR) - adopted 2016, published 106th ILC session (2017) Forced Labour Convention, 1930 (No. 29) – Netherlands No relevant problems found</p>	Country	Low risk for forced labour
	<p>C87 No ILO observations available (no issues)</p>	Country	Low risk for Freedom of association
	<p>C98 http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO:13100:P13100_COMMENT_ID:3186288:NO Observation (CEACR) - adopted 2014, published 104th ILC session (2015) Right to Organise and Collective Bargaining Convention, 1949 (No. 98) - Netherlands (Ratification: 1993)</p>	Country	Low risk on right to organize

	<p>No relevant problems found</p> <p>C100 http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO:13100:P13100_COMMENT_ID:3148578:NO Direct Request (CEACR) - adopted 2013, published 103rd ILC session (2014) Equal Remuneration Convention, 1951 (No. 100) - Netherlands (Ratification: 1971) “The Committee notes the observations on the Government’s report by the Confederation of Netherlands Industry and Employers (VNO–NCW) and the Netherlands Trade Union Confederation (FNV). Assessment of the gender pay gap. The Committee recalls that various studies and research have been undertaken on differences in remuneration and the underlying causes of the uncorrected gender pay gap, which remained relatively high. The Committee notes the Government’s indication that the information provided by Statistics Netherlands on the uncorrected difference is based on the gross hourly wage and that the corrected difference is calculated on a number of characteristics such as gender, age and education. This resulted in an uncorrected gender wage gap in 2010 of 13 per cent in government and 20 per cent in industry; after correction a difference of 7 and 8 per cent remained in industry. The Government considers, however, that a difference after correction does not mean that discrimination exists as some differences cannot be measured, such as those related to ambition. The FNV points out, however, in this regard that the difficulties for women to be promoted to better paid positions cannot be explained only by their assumed lack of ambition, but rather indicate the existence of a glass ceiling. Articles 2 and 3 of the Convention. Wage setting and determining value. The Committee recalls its previous comments in which it addressed issues relating to the scope of comparison of work of equal value beyond the level of the same company or enterprise, the promotion of the use of objective job evaluation systems free from gender bias, the evolution of pay structures in the public sector, and measures to monitor the application of the principle of equal remuneration for men and women for work of equal value in the context of flexible pay systems, performance pay and long pay scales. The Committee notes the general reply of the Government that it will</p>	Country	Specified risk for gender wage discrimination
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	<p>not take any further action before the Social and Economic Council (SER) has published its advice on discrimination in the labour market. In addition, the Committee notes that, with respect to measures to allow for appropriate comparison beyond enterprise level, the VNO–NCW expresses the view that the objective to eliminate wage discrimination between men and women should not be extended beyond company level as different companies and different sectors have different wage levels and structures, based on their competitiveness and labour market position. The Committee also notes that the Government provides only general information on the number of cases on wage discrimination addressed by the courts in 2011 and by the Equal Treatment Commission (now incorporated in the Institute for Human Rights (CRM)) in 2012 (ten and four, respectively). The Committee wishes to reiterate that the reach of comparison between jobs performed by women and men should be as wide as possible, in the context of the level at which wage policies, systems and structures are coordinated. Where women are more heavily concentrated in certain sectors or occupations, there is a risk that the possibilities for comparison at the enterprise or establishment will be insufficient; the possibility to look outside an enterprise for appropriate comparisons should therefore exist, where necessary.”</p> <p>C105 No ILO observations available (no issues). This means no issues exist on this topic.</p> <p>C111 http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0:NO:13100:P13100_COMMENT_ID:3148612:NO Direct Request (CEACR) - adopted 2013, published 103rd ILC session (2014) Discrimination (Employment and Occupation) Convention, 1958 (No. 111) - Netherlands (Ratification: 1973) “Article 1(2). Inherent requirements of the job. The Committee notes that section 5(2)(a) to (c) of the Equal Treatment Act allows institutions founded on religious, ideological or political principles, as well as private educational establishments, to impose requirements which,</p>	Country	Low risk on forced labour
		Country	Specified risk on discrimination of LGBT

	<p>having regard to the purpose of the institution, are necessary for the fulfilment of the duty attached to the post, provided that such requirements do not lead to discrimination on the sole grounds of political opinion, race, sex, country, heterosexual or homosexual orientation or civil status. The Committee notes the Government's statement that "new officers of civil status who are conscientious objectors would not be appointed." The Committee recalls that FVN had previously expressed concern that lesbian, gay, bisexual and transgender workers in these institutions would continue to be vulnerable to discriminatory treatment under section 5(2)(a).</p> <p>Equality between men and women. The Committee recalls the differences in the employment rates of men and women and the country context in which the overall majority of male workers continue to work full time while female workers usually work part time (84 per cent of the male workers are employed more than 35 hours a week compared to 29 per cent of women). The Committee notes the reply of the Government that the participation rate of female workers is among the highest in Europe while at the same time a large proportion of this group work only part time. The Government nonetheless considers that the trend is positive and younger generations of female workers tend to work more hours, also after children are born. The Committee notes that the FNV disagrees with the Government's analysis and considers that the substantial reduction in government subsidies for childcare has greatly increased the costs of formal childcare facilities for many parents. According to the FNV, the Government's investment in full day-care arrangements for children is lagging behind, the increase in the participation of women in the labour market and the number of working hours of women working part time stagnating and the number of working hours for single parents decreasing."</p> <p>C138 No ILO observations available (no issues). This means no issues exist on this topic.</p>	<p>Country</p> <p>Country</p>	<p>Low risk on discrimination of women on the workplace</p> <p>Low risk on minimum age</p> <p>Low risk on child labour</p>
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	C182 No ILO observations available (no issues). This means no issues exist on this topic.		
ILO Declaration on Fundamental Principles and Rights at Work. Country reports. http://www.ilo.org/declaration/lang--en/index.htm Source of several reports. Search for 'racial discrimination', 'child labour', 'forced labour', 'gender equality', 'freedom of association'	<u>Review on annual reports 2015</u> http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---relconf/documents/meetingdocument/wcms_420196.pdf The Netherlands does not appear in the document.	Country	Low risk on labour rights
ILO Child Labour Country Dashboard: http://www.ilo.org/ipec/Regionsandcountries/lang--en/index.htm	No additional information found.	-	-
Global March Against Child Labour: http://www.globalmarch.org/	No information found on child labour in The Netherlands.	Country	Low risk on child labour
Office of the United Nations High Commissioner for Human Rights (OHCHR), Committee on Rights of the Child: http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx	No information found on child labour in The Netherlands.	Country	Low risk on child labour
Office of the United Nations High Commissioner for Human Rights (OHCHR), Committee on the Elimination of Discrimination against Women http://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CEDAW%2fC%2fNLD%2fCO%2f6&Lang=en	Committee on the Elimination of Discrimination against Women "Concluding observations on the sixth periodic report of the Netherlands	Country	Specified risk for discrimination of women

	<p>C.Principal areas of concern and recommendations</p> <p>15.The Committee welcomes the State party's efforts to ensure coordination among the various entities of its country machinery for the advancement of women and to promote cooperation with non-governmental organisations in the area of women's rights. However, the Committee is concerned that:</p> <p>(a) No unified strategy and policy for the implementation of the provisions of the Convention has been adopted and that most policies are gender-neutral;</p> <p>17. The Committee is concerned by the potential negative impact of a shift in the State party from institutional funding of women's non-governmental organizations to project subsidies, which has weakened women's non-governmental organizations, including those of black and migrant women.</p> <p>Temporary special measures</p> <p>19. The Committee commends the State party for the adoption of amendments to Civil Code Book 2 in 2013, which set out a minimum target of 30 per cent for women's representation on management and supervisory boards of large companies. Nevertheless, the Committee is concerned that temporary special measures have not been adopted in order to accelerate <i>de facto</i> equality between women and men in other areas covered by the Convention, in particular with regard to education and women's participation in political and public life.</p> <p>Stereotypes and harmful practices</p> <p>21 The Committee welcomes the State party's efforts to combat discriminatory gender stereotypes and harmful practices such as female genital mutilation and crimes in the name of so-called honour, as well as the adoption of the Forced Marriages (Countermeasures) Act, which</p>		
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entered into force in December 2015. The Committee is, however, concerned that:

(a) Discriminatory stereotypes concerning the roles and responsibilities of women and men in the family and in society persist in the State party;

(b) The media and the advertising sector continue to convey stereotyped and sexualized images of women and the self-regulation of the media including under the Advertising Code Foundation does not sufficiently address this issue;

(c) Discriminatory stereotypes and hate speech target Muslim, migrant and asylum seeking women in the State party;

(d) Women and girls continue to be risk of female genital mutilation, forced marriages and crimes in the name of so-called honour; and

(e) Medically irreversible sex-assignment surgery and other treatments are performed on intersex children.

Gender-based violence against women

23. The Committee commends the State party on its efforts to address gender-based violence against women such as the adoption of the Social Support Act (2015) which broadened the concept of social support to include safety in the domestic setting and the ratification of the Council of Europe Convention on Preventing and Combating Violence against Women and Domestic Violence (the Istanbul Convention) in 2015. However, the Committee remains concerned at:

(a) The high number of women who are victims of domestic violence, particularly partner violence;

(b) Information that the recidivism rate for perpetrators of domestic violence who had been subjected to a domestic exclusion order amounts to 29 per cent, with 24.6 per cent of cases considered as serious and 5.8 per cent as extremely serious;

(d) The lack of data on the impact of the broadening of the Social Support Act, 2015 to include safety in domestic setting as well as the

	<p>merger of child abuse and domestic violence into safe home organisations;</p> <p>(e) The lack of information on the impact of measures taken following a change in approach to have a gender-neutral police service that handles gender-based violence; and</p> <p>(f) Reports of hate crimes against lesbian, bisexual, transgender and intersex women.</p> <p>Trafficking and exploitation of prostitution</p> <p>27. The Committee welcomes the sharp increase in the prosecution of cases of trafficking in persons partly due to the use of specialised prosecutors and criminal investigators. The Committee also commends the State party that since January 2013, all cases of trafficking in persons are heard by specialised judges in order to build their capacity and expertise on trafficking. However, the Committee is concerned at the prevalence of trafficking of women and girls for purposes of sexual exploitation and at information that the State party's focus is on smuggling of human beings other than trafficking in persons.</p> <p>29. The Committee notes that prostitution is legal in the State party. However, it is concerned at the lack of specific information on the existing programmes for women who wish to leave prostitution and the specific policy measures aimed at prosecuting "lover boys" who exploit women and girls in prostitution. The Committee is also concerned that a planned survey on women in prostitution is yet to be conducted in Aruba. The Committee notes that the draft law on the Regulation of Prostitution and Combating Abuses in the Sex Industry, which removed the provisions on compulsory registration for women in prostitution and the obligation of a client to verify registration, was adopted by the House of Representatives and is now pending before the Senate.</p> <p>Participation in political and public life</p> <p>31. The Committee commends the State party for its efforts to increase women's representation in decision-making positions such as the development of an action plan that seeks to achieve at least 30 per</p>		
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cent representation of women in the senior civil service (ABD). The Committee also commends the State party for having achieved at least 30 per cent representation of women in both houses of parliament and at ministerial level. However, the Committee is concerned at:

(a) The low number of women mayors, professors and senior diplomats; and

(b) The under-representation of women in political and public life in high-level decision-making positions in Curaçao.

Education

33. The Committee notes the generally high quality of education in the State party and welcomes the range of steps taken to further improve access by women and girls to high-quality education in the State party. Nevertheless, the Committee is concerned by: (a) The persistent segregation in the field of education, in particular in vocational training and higher education, and the underrepresentation of women and girls in traditionally male-dominated subjects in senior secondary general education and pre-university education; (b) The negative impact of the lack of measures for pregnant students in middle-level applied education and tertiary education and of the implementation of the Work and Security Act of 2015 on researchers on temporary work contracts who are pregnant or taking parental leave, which has caused students to drop out of education, damaged academic career prospects for female students and resulted in a loss of talent that could have benefited society in academic research;

Employment

35. The Committee welcomes the adoption of the Flexible Working Arrangements Law, which entered into force in January 2016 and the adoption of a Country Action Plan on Discrimination in the Labour Market. However, the Committee is concerned at continued horizontal and vertical occupational segregation, with women being concentrated

	<p>in part time work predominantly due to child care responsibilities, which adversely affects women's career development and pension benefits. The Committee is particularly concerned at:</p> <p>(a) The persistent gender wage gap partly due to the fact that a relatively high number of women work part-time;</p> <p>(b) The fact that women take more hours of parental leave per week than men notwithstanding the increase in the entitlement to parental leave days for men;</p> <p>(c) The drop in the use of child-care facilities notwithstanding the increased funding for childcare services;</p> <p>(d) The lack of information provided to the Committee on the labour market participation of women of migrant origin and on the labour exploitation of ethnic minority women who frequently work more hours;</p> <p>(e) The high number of women who have experienced discrimination based on pregnancy according to a study done by the Netherlands Institute for Human Rights and the underreporting of cases regarding sexual harassment;</p> <p>(g) The fact that women domestic workers still do not enjoy full social and labour protection due to provisions of the Home Services regulation currently in force.</p> <p>Health</p> <p>37. The Committee welcomes the steps taken by the State party to raise awareness among stakeholders, such as doctors and insurance companies, about the need for gender-sensitive health care, including the drawing up of a strategic plan for the launch of a widely supported health-care programme. Nevertheless, the Committee notes with concern that no information was provided about the human, technical and financial resources allocated to that programme and whether special attention has been paid to intersecting forms of discrimination. The Committee notes with particular concern that:</p>		
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(a) Medication for menstrual regulation such as Misoprostol is still not available at pharmacies by prescription from general medical practitioners;

Disadvantaged groups of women

39. The Committee notes with concern that women and children are at higher risk of poverty than men and that women accumulate lower pension benefits than men, resulting in higher poverty rates among older women. The Committee is also concerned that women provide most of the informal care work, which hampers their economic independence. It is further concerned at the remaining obstacles that women of migrant origin face in various fields, including intersecting forms of discrimination notwithstanding the efforts made by the State party to integrate them.

Rural women

41. The Committee welcomes the adoption of the Population Decline Action Plan 2015-2019, which sets out a strategy to address the impact of regional population decline in less-urbanized areas. Nevertheless, the Committee is concerned by the lack of integration of a gender perspective therein and the fact that the population decline is accompanied by a reduction of transport and social services, which affects women disproportionately. The Committee also notes with concern that women in Curaçao, in particular those who earn low wages, face difficulties in terms of access to public transport and other services.

42. The Committee recommends that the State Party ensure the integration of a gender perspective into the Population Decline Action Plan 2015-2019 and provide information in its next periodic report on the overall situation of rural women and women living in less-urbanized regions, highlighting the impact of the progress of population decline on women's access to public transport, employment, health and other basic

services. The State party should also provide information on the steps taken to address the limited access to public transport and other services of women who earn low wages in Curaçao.

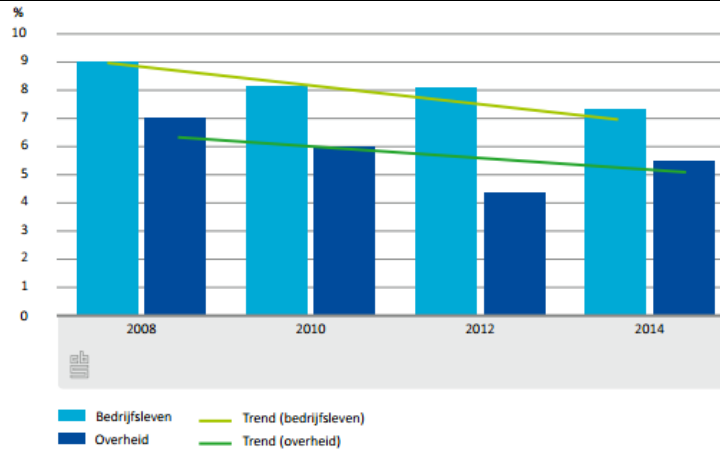
Marriage and family relations

43. The Committee notes the State party's efforts to address the phenomenon of marital captivity in the State party. The Committee is particularly concerned by: (a) The lack of information about whether judges in the State party systematically assess domestic violence before deciding on child custody; (b) The lack of information about whether, when determining the distribution of property upon divorce, judges take into account the differences in the earning potential and human capital of spouses and address gender-based economic disparities between spouses resulting from the existing sex segregation of the labour market, the gender wage gap and women's disproportionate share in unpaid work such as childcare; (c) The fact that the civic integration test that is required for the purposes of family reunification has become more difficult such that less-educated women are unable to pass it; (d) The lack of information about whether judges are trained to enforce the law regarding marital captivity by imposing fines when a spouse "wrongfully refuses to cooperate in a divorce".

44. The Committee recommends that the State party: (a) Ensure, including through the training of judges, that gender-based violence against women in the domestic sphere is taken into account in decisions on child custody or visitation rights and raise awareness among the judiciary of the negative impact of domestic violence on a child's development; (b) In line with the Committee's general recommendation No. 29 (2013) on the economic consequences of marriage, family relations and their dissolution, examine the economic consequences of divorce on both spouses, paying specific attention to the differences in the earning potential and human capital of spouses and the gender-based economic disparities between spouses resulting from the existing sex segregation of the labour market, the gender wage gap and women's disproportionate share in unpaid work, as well as to whether judges take such factors into account in their decisions; (c) Revise the civic integration test to ensure that it does not impede family reunification

	<p>for women who are less educated; (d) Conduct awareness-raising campaigns and training on marital captivity for the judiciary and law enforcement officials with a view to eradicating the phenomenon.</p> <p>Women and peace and security</p> <p>45. The Committee notes with satisfaction the State party's commendable efforts in the area of women, peace and security, such as the adoption of a national action plan on women and peace and security, covering the period 2016-2019, its engagement in missions charged with the reconstruction of conflict-affected countries and its active role in preventing and resolving conflicts in many regions. While recognizing that the State party conducts a human rights impact assessment, including with regard to women's rights, before approving arms export licences, the Committee, however, notes with concern that public scrutiny of such assessments is not allowed.</p>		
Human Rights Watch: http://www.hrw.org/	<p>This document contains no information that indicates a 'specified risk.'</p> <p>https://www.hrw.org/world-report/2016 <i>World Report 2016</i></p>	Country	Low risk
The 2015 ITUC Global Rights Index ranks 141 countries against 97 intercountryly recognized indicators to assess where workers' rights are best protected, in law and in practice. The Survey provides information on violations of the rights to freedom of association, collective bargaining and strike as defined by ILO Conventions, in particular ILO Convention Nos. 87 and 98 as well as jurisprudence developed by the ILO supervisory mechanisms. There are 5 ratings with 1 being the best rating and 5 being the worst rating a country could get. http://www.ituc-csi.org/new-ituc-global-rights-index-the?lang=en	<p>The Netherlands is classified in the category 1: "Irregular violations of rights"</p>	Country	Low risk for violation of workers' rights
European Commission	<p>http://ec.europa.eu/justice/gender-equality/gender-pay-gap/situation-europe/index_en.htm Gender wage gap: In 2012:</p>	Country	Specified risk on gender-wage-gap

	<p>NL: 16,9% EU average: 16.4% In 2016: NL: 15,6% EU average: 16,2%</p> <p>Compared to other EU countries the Netherlands scores average and there is a progress to be seen in both the statistics and the attention it gets in the media and politics. However, the Working Group decided that the gender-pay-gap is too high to score a low risk.</p>		
<p>Gender wage gap (in OECD countries) https://data.oecd.org/earnwage/gender-wage-gap.htm</p>	<p>The Netherlands's gender wage gap in 2017(latest available year) was 14.1 per cent. The OECD average was 15.46 per cent (see Annex 3). Compared to other EU countries the Netherlands scores average and there is a progress to be seen in both the statistics and the attention it gets in the media and politics. However, the Working Group decided that the gender-pay-gap is too high to score a low risk indication.</p>	Country	Specified risk on gender wage gap
<p>Gender wage gap https://www.cbs.nl/nl-nl/nieuws/2016/47/krijgen-mannen-en-vrouwen-gelijk-loon-voor-gelijk-werk-</p>	<p>A recent study indicated that there is a gender wage gap in the Netherlands. This can mainly be explained by differences in education, professional level, fulltime/part-time work and working experience. The differences are getting smaller (see figure), among others due to an increasing education level of women. Young women have higher salaries than young men.</p> <p>Figure: Gender wage gap in 2008, 2010, 2012 and 2014. Bedrijfsleven = Corporate sector Overheid = Government Trend (bedrijfsleven) = trend corporate sector Trend (overheid) = trend government</p>		Low risk on gender wage gap



This study finds a gender wage gap, but concludes that it can be explained by differences in education, professional level, fulltime/part-time work and working experience. Furthermore, the trend is going down. The Working Group decided low risk on the basis of this study.

Interview with expert Jacqueline Kraan, coordinator labour Union CNV Vakmensen

According to Jacqueline Kraan, most forest owners and forest contractors follow the Collective Labour Agreement Forest and Nature (CAO Bos en Natuur). This CAO has a system of scales for salaries. Although the CAO has not been declared binding, almost all forest management organisations and forest contractors organisations follow the agreement. (Note: the state forest commission has its own agreement). According to Jacqueline Kraan, the collective agreement is also part of a certification scheme for forest contractors. This means that the chance of unequal payment between men and women (for the same work) in Dutch forestry is low.

In general, the pay gap is explained by women working more often in part-time, women working less often in executive positions, and by women re-entering the labour market (e.g. after having taken care for their children) and starting in low salary scale.

Country

Low risk on gender wage gap

<p>Arbeidsmarktrapportage bos- en natuurbeheer 2014: https://www.vbne.nl/Uploaded_files/Zelf/overige%20producten/rapporarbeidsmarktonderzoekbosennatuur2014.d11a4c.pdf</p>	<p>In the Netherlands 3175 persons are employed in the forest and nature sector. 48% is employed in forestry (1524 persons) of which approximately 183 are women. Approximately 130 (or 70%) of those women is employed by the State Forest Service (which is FSC-certified), which by following the General Public Workers Agreement (Algemeen Rijksambtenaren Reglement) has a policy for equal payment for men and women for same functions. . This would leave another 53 women in the forestry sector where there may (or may not) be an issue with gender wage gap. So, when focusing at the forest sector it appears that we are not dealing with a substantial problem (where numbers of employees are concerned). Note: the relatively low number of women employed in the forestry sector is mainly due to the type of work (rather harsh and physical work)</p>	Country	Low risk on gender wage gap
<p>Interview with Ans Merens, Sociaal Cultureel Planbureau (Social Cultural Planning Office) (May 2017) on conclusions of Emancipatiemonitor 2016 (p. 155-158); https://www.scp.nl/Publicaties/Alle_publicaties/Publicaties_2016/Emancipatiemonitor_2016</p>	<p>According to the CBS research (which this part of the Emancipatiemonitor is based on), some of the differences in payment of men and women may be explained by differences in, among others, level of education, experience, holding a management function, sector. The unexplained part of the pay gap could possibly be ascribed to discrimination but also to other not-measured gender differences (e.g. negotiations) or still unknown differences.</p>	Country	Low risk on gender wage gap
<p>World Economic Forum: Global Gender Gap Index 2017 http://reports.weforum.org/global-gender-gap-report-2017/economies/#economy=NLD</p>	<p>The Netherlands ranks no. 32 out of 144 countries for the overall Gender Gap Index 2016. The Netherlands ranks no. 68 for the more specific sub-index on Economic participation and opportunity out of the 144 countries that were included. Within that index, the most specific and most relevant indicator is the Wage equality for similar work. Here, The Netherlands ranks no. 50 out of 144 countries with a score of 0.68. See: http://www3.weforum.org/docs/WEF_GGGR_2017.pdf (page 254)</p>	Country	Specified risk on discrimination of women
<p>http://www.ilo.org/global/publications/books/WCMS_324678/lang--en/index.htm <i>Global Wage Report 2014/15</i></p>	<p>The actual gender wage gap minus the explained gender wage gap (taking into account i.e. education, experience, economic activity, location, work intensity and occupation) for the Netherlands is about 28% (24% plus (minus minus) 4%). This percentage represents the</p>	Country	Specified risk on discrimination

<p>“The Global Wage Report 2014/15 analyses the evolution of real wages around the world, giving a unique picture of wage trends and relative purchasing power globally and by region.”</p>	<p>unexplained gender wage gap which may capture discriminatory practices. The average unexplained gender wage gap for Europe is 20%. (Figure 37, p. 49). (See Annex 2).</p>		<p>ion of women</p>
<p>From country CW RA</p>	<p>Not available</p>	<p>-</p>	<p>-</p>
<p>Conclusion on Indicator 2.2:</p> <p>The study on all aspects of labour rights including rights as specified in ILO Fundamental Principles and Rights at work showed that:</p> <ul style="list-style-type: none"> • Social rights are covered by the relevant legislation and enforced in the country or area concerned • Rights like freedom of association and collective bargaining are upheld • There is evidence confirming absence of compulsory and/or forced labour • There is evidence confirming absence of discrimination. • There is evidence confirming absence of child labour • The Netherlands is signatory to the relevant ILO Conventions <p>The following 'low risk' thresholds apply for freedom of association and collective bargaining, child and forced labour: (10) Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, AND the risk assessment for the relevant indicators of Category 1 confirms enforcement of applicable legislation ('low risk'); AND (12) Other available evidence do not challenge a 'low risk' designation.</p>		<p>Country</p>	<p>Low risk</p>

Indicator 2.3. The rights of Indigenous and Traditional Peoples are upheld.

Guidance:

- Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?
- Are the regulations included in the ILO Convention 169 and is UNDRIP enforced in the area concerned? (refer to category 1)
- Is there evidence of violations of legal and customary rights of IP/TP?
- Are there any conflicts of substantial magnitude [footnote 6] pertaining to the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?
- Are there any recognized laws and/or regulations and/or processes in place to resolve conflicts of substantial magnitude pertaining to TP or IP rights and/or communities with traditional rights?
- What evidence can demonstrate the enforcement of the laws and regulations identified above? (refer to category 1)
- Is the conflict resolution broadly accepted by affected stakeholders as being fair and equitable?

<p>Definition of UN: http://www.un.org/esa/socdev/unpfii/documents/5session_factsheet1.pdf</p> <p>ILO Dossier on Indigenous People (pp. 5 ff.): http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---normes/documents/publication/wcms_118120.pdf</p> <p>Dutch legislation: http://wetten.overheid.nl/zoeken</p>	<p>UN-description of indigenous people:</p> <ul style="list-style-type: none"> • Self- identification as indigenous peoples at the individual level and accepted by the community as their member. • Historical continuity with pre-colonial and/or pre-settler societies • Strong link to territories and surrounding natural resources • Distinct social, economic or political systems • Distinct language, culture and beliefs • Form non-dominant groups of society • Resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities. <p>The FSC-definition of indigenous people is: People and groups of people that can be identified or characterized as follows:</p> <ul style="list-style-type: none"> o The key characteristic or Criterion is self-identification as Indigenous Peoples at the individual level and acceptance by the community as their member; o Historical continuity with pre-colonial and/or pre-settler societies; o Strong link to territories and surrounding natural resources; o Distinct social, economic or political systems; o Distinct language, culture and beliefs; o Form non-dominant groups of society; o Resolve to maintain and reproduce their ancestral environments and systems as distinctive peoples and communities. <p>There are no groups of people in the Netherlands that include all of these criteria.</p>	<p>Country</p>	<p>Low risk</p>
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	Since no indigenous people exist in the Netherlands, there is no legislation concerning them.		
From country CW RA	Not available	-	-
Conclusion on Indicator 2.3: Based on United Nations and FSC definitions, no Traditional or Indigenous Peoples exist in the Netherlands. The following 'low risk' thresholds apply: (16) There is no evidence leading to a conclusion of presence of indigenous and/or traditional peoples in the area under assessment; AND (19) There is no evidence of conflict(s) of substantial magnitude pertaining to rights of indigenous and/or traditional peoples; AND (21) Other available evidence do not challenge a 'low risk' designation.		Country	Low risk

5.3 CONTROLLED WOOD CATEGORY 3: WOOD FROM FORESTS IN WHICH HIGH CONSERVATION VALUES ARE THREATENED BY MANAGEMENT ACTIVITIES

Summary of risk assessment process

The method employed for risk assessment is based on findings from the pilots and the initial experiences made by FSC International since the introduction of the policy FSC-PRO-60-002a V1-0.

The assessment scheme follows three fundamental questions:

- Is the conservation value as stipulated in the indicator and present as defined for the Netherlands?
- If yes, does forest management represent a danger?
- If yes, are protection mechanisms in place, are these sufficiently effective or, if impairments do exist, are compensation and correction measures, possible?

The assessment proceeds by means of a research of literature and 'grey' sources such as internet sources, expert statements and protocols, progressing from the general to an ever increasing level of detail, so that an information base is created. Employing the above sequence of questions, as soon as the finding 'low risk' can be arrived at, no further research pertaining to the subsequent questions need be pursued.

There are essentially two situations by which the assessment comes about:

- The three questions can, on the basis of a sufficient bedrock of information, unequivocally be answered with the finding 'low risk.' For this to occur, the information base must be such that there are no substantive suggestions that a 'specified risk' exists.
- One or more questions can, on the basis of a sufficient bedrock of information, unequivocally be answered with the finding 'specified risk.' Here it is in turn necessary to countercheck whether there may in fact be indications that a classification as 'low risk' could apply.

When assessing whether sufficient protection measures are in place, and whether these are effective, the three questions below are asked in sequence:

- Are protection measures in place?
 - If yes, the following question applies: Are the specified protection measures sufficiently effective to control threats?
 - If no, the following question applies: Do compensation or corrective measures follow violations of or non-compliance with protection measures?
- Only once these specific questions have produced a negative finding is the risk classified as a 'specified risk.'

General/contextual information

More than half of the Netherland's woodland consists of conifers (57%), mostly Scots pine, Douglas fir, larch and Norway spruce. The remaining woodland is deciduous, with oak, beech, birch and poplar the most common species. Some woods are dark and dense and have little or no understory; others are much lighter, with a rich tapestry of small plants on the forest floor. The density of trees is determined by the species and location, the age of the woodland, and how it is managed. Dutch woodland is rarely made up of only one tree species. About a third of the total forested area in the Netherlands is mixed woodland.

The composition and structure of Dutch woodlands is becoming more varied thanks to the increasing quantity of dead wood. Many plants and animals are dependent on older woodland and dead wood, and mature woods are more attractive for recreation. Surveys of tree diameters clearly show how Holland's woodlands are changing. Over the last 25 years, the number of thin trees (diameter 5-20 cm) has decreased while the number of thick specimens has grown. This clearly indicates that Dutch woodland is still in the

growth phase, with a lower absolute number of trees but ones which are thicker and so account for a rapid increase in the stock of timber. There are therefore more older and larger trees.

The ratio of coniferous to broadleaf trees is changing, too. The number of young conifers (diameter 5-20 cm) has decreased much more over the past 25 years than the number of young broadleaves. Scots pine, larch and spruce have declined more compared to the total number of trees, while the number of native deciduous trees is increasing.

In the late 19th century and the early 20th, woodlands were a purely economic asset and were managed from an economic perspective. Single-species forests were planted and later all the trees were felled at once. Such “clear-cutting” is still practised in most of Europe’s forests, including the Ardennes and the Black Forest. Although the benefits of integrated woodland management had been known for some time, only a few woodland owners were initially willing to adopt it. This changed as the disadvantages of clear-cutting became increasingly evident: both its economic vulnerability (only a single product) and its vulnerability to natural phenomena such as storms and forest fires. In the 60s and 70s the Dutch public, unhappy with monoculture woodland, demanded that more attention be paid to the quality of the countryside and to opportunities for recreation. In the late 80s both the government and the forestry industry did a turn around and declared their support for integrated woodland management which could combine the various functions of woodland in a more balanced way.

The introduction of this type of management means that Dutch woodlands are being transformed from single-species woodlands with trees all of the same age to small-scale mixed woodland in which native species will predominate. The trees will also be of different ages, ensuring greater variation in woodland structure.

The Netherlands has over 160 [Natura 2000 areas](#). They are all part of the [National Ecological Network](#) (NEN), some of which still need to be created. Natura 2000 areas are protected under the Nature Conservancy Act. The European [Birds Directive](#) and [Habitats Directive](#) define what areas qualify as Natura 2000 areas. There is a fixed procedure for placing a nature area under the protection of Natura 2000. First, the Netherlands registers the area with the European Union. Then the Minister of Economic Affairs designates it a Natura 2000 area, by issuing a ‘designation order’. Eventually, the provincial authority, which is responsible for implementing nature policy, will draw up and officially adopt a management plan, in collaboration with all those involved with the area in question.

So when assessing the relevant HCV-categories for the Netherlands (HCV1, 3, 4 and 6) and particularly HCV 1 and 3 (1 and 3 are very closely interconnected, as species diversity is related to existence and/or sufficient protection and/or maintenance of ecosystems and habitats) the Working Group has taken into account that generally speaking ‘valuable forest’ is a rare asset in the Netherlands (no primary forests, forests relatively young) and that the Natura 2000 scheme is superimposing a fairly adequate protection regime over the Dutch (forest) landscape.

Definition of the categories for high conservation values

High conservation values (HCVs) refer to biological, ecological, social or cultural values of exceptional or key significance. There are six HCV categories that are taken into consideration. The following definitions taken from the Dutch FSC Forest Standard, Annex G: HCV Framework for the Netherlands (FSC-STD-NLD-02-2018 EN THE NETHERLANDS. ALL FOREST TYPES AND SCALES, available online at: <https://ic.fsc.org/en/document-center/id/366>) are applied for the purposes of the risk assessment:

HCV 1 Species diversity. Concentration of biological diversity including endemic, rare and endangered species of significance on a global, regional or country level.

Definition for Netherlands: Areas with an exceptionally high concentration of rare, threatened or endangered species.

HCV 2 Landscape ecosystems and mosaics. Large landscape ecosystems and ecosystem mosaics of significance on a global, regional or country level and which contain viable populations of the large majority of the naturally occurring species in their natural composition with respect to distribution and frequency.

Definition for Netherlands: N.A. The Netherlands is one of the most crowded countries in the world. Approximately 14% of the landmass is nature area, most of which was and is intensively managed for wood and other products and therefore heavily fragmented by roads, agricultural land, villages etc.

HCV 3 Ecosystems and habitats. Rare, threatened or endangered ecosystems, habitats and refuges.

Definition for Netherlands: Protected Natura 2000-habitat types outside designated Natura 2000-areas of outstanding quality and in-situ populations of genetically native trees and shrubs (gene bank).

HCV 4 Special ecosystem services. Fundamental, endangered ecosystem services including the protection of water catchment areas and protection against the erosion of endangered soils and slopes.

Definition for Netherlands: Drinking water collection areas.

HCV 5 Needs of the resident communities. Sites and resources satisfying the basic needs of resident communities and indigenous populations (for their basis of existence, health, nutrition, water, etc.); identified with the participation of the local communities/indigenous population.

Definition for Netherlands: N.A. The Netherlands is a market economy and forests in the Netherlands are not providing basic needs of resident communities for their basis of existence. There are no indigenous people in the Netherlands.

HCV 6 Cultural values. Sites, resources, habitats and landscapes of global or country cultural, archaeological or historical significance and/or or key cultural, ecological, economic or religious significance for the traditional cultures of the resident communities or indigenous population; identified with the participation of the resident communities and indigenous population.

Definition for Netherlands: Areas with an exceptionally high concentration of rare cultural historical elements and structures

Experts consulted

(Name and Organisation to be blackened in the document for public consultation)

	Name	Organization	Area of expertise (category/sub-category)
1.	Martijn Boosten	Stichting Probos	Cultural heritage in forest (management). HCV 6
2.	Henk Siebel	Natuurmonumenten (Country Trust)	Forest ecology. HCV 1 and 3
3.	Paul Copini	Centre for Genetic Resources	Genetically native trees and shrubs. HCV3
4.	Dik Bal	Ministry of Agriculture, Nature & Food Quality	Forest ecology. HCV 1 and 3
5	Rienk Jan Bijlsma	Wageningen University	Forest ecology. HCV 1 and 3
6.	B.Nijhuis	Vitens water company	Nature in drinking water supply areas. HCV 4
7.	Ernst Cramer,	chair FSC SDG The Netherlands	FSC Forest Management
8.	Joukje Buiteveld	Centre for Genetic Resources	Genetically native trees and shrubs. HCV3

Risk assessment

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
3.0				Low risk
a) There are sufficient data available to determine the occurrence of HCVs within the area under assessment.	<p>Experts mentioned above. Working Group members with their own expertise</p> <p>G.J. van Dorland, Bijlsma R.J., Bal, D., Janssen J.A.M.. Een kaart van de oude bosgroeiplaatsen in Nederland : basisbestand voor de bepaling van de landelijke verspreiding van de habitattypen Beuken-eikenbos met hulst (H9120) en Oude eikenbossen (H9190), Wageningen 2012. http://edepot.wur.nl/242271</p> <p>(G.J. van Dorland, Bijlsma R.J., Bal, D., Janssen J.A.M. A map of the old forest growth sites in the Netherlands: basic file for determining the national distribution of habitat types Beech-oak forest with holly (H9120) and Old oak forests (H9190) Wageningen 2012)</p>	<p>HCV1: - Nationale Databank Flora en Fauna NDDF: National Database Flora and Fauna (https://www.ndff.nl/) (retrieved 25-02-2019) The NDDF collects, uniforms and validates nature data (flora and fauna) in the Netherlands. The data show what is known for specific areas about the occurrence of plant and animal species and are available to everyone via a one-off delivery or a subscription. More than 100 million observations have been stored in the NDDF.</p> <p>In addition, a suite of data on species groups and their distribution can be found in the Netwerk Ecologische Monitoring. The Network Ecological Monitoring (NEM) is the joint venture of government organizations for the monitoring of nature in the Netherlands.</p>	Country	Threshold (1) is met: Data available are sufficient for determining HCV presence within the area under assessment

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>Friso van der Zee, Bart de Knecht, Henk Meeuwssen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Waterwinning en natuur. De betekenis van de drinkwatersector voor de natuur in Nederland. Wageningen, 2016 https://library.wur.nl/WebQuery/wurpubs/fulltext/378969</p> <p>(Friso van der Zee, Bart de Knecht, Henk Meeuwssen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Water extraction and nature. The significance of the drinking water sector for nature in the Netherlands. Wageningen, 2016)</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p>	<p>http://www.netwerkecologischemonitoring.nl/meetnetten (retrieved 27-02-2019)</p> <p>HCV3: Natura 2000: All Natura 2000 areas are mapped in the database https://www.synbiosys.alterra.nl/natura2000/googlemapszoek2.aspx (retrieved 25-02-2019)</p> <p>The two forest based N2000 habitat types for which the Netherlands have a special responsibility (see under HCV 3) namely Beech-oak forest with holly and Old oak forest occurring outside designated N20000 areas have been mapped by Van Dorland et al. (2012).</p> <p>HCV4: The location of the water catchment areas is well documented (see Friso van der Zee et al., 2016; this document clearly indicates which water catchment areas are located in forests.)</p> <p>HCV6: Nearly all cultural monuments are documented: - Country Monuments Cultural heritage: https://monumentenregister.cultureelerfgoed.nl/ (retrieved 25-02-2019) - Archis: https://archis.cultureelerfgoed.nl/#/login Archis is a database in which all kinds of information on archaeological sites and sites from prehistory to the new time are stored in the Netherlands. (retrieved 25-02-2019) - The Working Group has the opinion that there are sufficient data of good quality to determine the occurrence of HCVs in the Netherlands.</p>		
b) There are sufficient data available to assess the	Ecological (species):	HCV1: Ecological (Red list species): The status of red list species and Natura 2000-goals is monitored by the Netherlands	Country	Threshold (2) is met: Data available are sufficient for

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
<p>threats to HCVs from forest management activities within the area under assessment.</p>	<p>A major source of information is Compendium voor Leefomgeving .(Compendium for the Environment - CLO) www.clo.nl</p> <p>Compendium voor Leefomgeving, Monitor Infrastructuur en Ruimte. Rode Lijst Indicator, 1995-2018. https://www.clo.nl/indicatoren/nl1521-rode-lijst-indicator?ond=20912 (retrieved 27-02-2019)</p> <p>(Compendium for the Environment. Monitor Infrastructure and Space. Red List Indicator 1995-2018)</p> <p>Compendium voor Leefomgeving, Ecosystemen. Fauna van het bos, 1990-2017. https://www.clo.nl/indicatoren/nl1162-fauna-van-het-bos (retrieved 5-6-2019)</p> <p>(Compendium for the Environment. Ecosystems Forest Fauna 1990-2017)</p> <p>Planbureau voor de Leefomgeving, Nederland duurzaam vernieuwen. Balans van de Leefomgeving 2018. Den Haag, 2018 https://www.pbl.nl/publicaties/balans-van-de-leefomgeving-2018</p> <p>(Netherlands Environmental Assessment Agency, Sustainable renewal of the Netherlands, Balance of the Living Environment, The Hague 2018)</p> <p>Ministerie Landbouw, Natuurbeheer en Voedselkwaliteit. Beschermde natuur in Nederland: soorten en gebieden in wetgeving en beleid. De effectenindicator. https://www.synbiosys.alterra.nl/natura2000/effecte</p>	<p>Environmental Assessment Agency and published by the Compendium voor de Leefomgeving.(Compendium for the Environment - CLO)</p> <p>CLO has specific chapters on forest fauna, forest breeding birds and forest mushrooms. The chapters give a good indication of the main factors affecting the populations of these species in forests. One of the main factors affecting the status of fauna and birds is the increasing age of forests. Netherlands forests are relatively young and with age the characteristics of the forest change (older trees, dead trees, less light on the forest floor) which to a large extent determine the occurrence of fauna (birds). Apart from ageing of forests, planting of new forest is mentioned as a factor beneficiary for some species as well as management measures aimed at transition of forest dominated by coniferous into forest dominated by deciduous forest. Note that both ageing as well as transition to deciduous forests are generally considered as positive from an ecological point of view. For mushrooms the main determining factor is the deposition of nitrogen (high N-levels are almost solely caused by agriculture)</p> <p>The Balans voor de Leefomgeving (2018) (Balance for Environment) confirms this analysis where species composition is to a large extent determined by factors beyond the direct control of forest management: ‘The quality of Dutch nature is largely determined by the spatial, water- and environmental conditions in the Nature Network Netherlands (NNN). Improvements in the nature quality is the result of the nature, water and environmental policies that have emerged over the last decades. The expansion of the Nature Network, the focused approach to infrastructural barriers and the construction of fish passages resulted in the enlargement of the habitat of many species and the spatial cohesion between habitats</p>		<p>assessing threats to HCVs caused by forest management activities.</p>

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>nindicator.aspx?subj=effectenmatrix (retrieved 27-02-2019)</p> <p>(Ministry of Agriculture, Nature Conservation and Food Quality. Protected nature in the Netherlands: species and habitats in legislation and policy. The effect indicator.)</p> <p>M.E.A. Broekmeyer, E.P.A.G. Schouwenberg M. van der Veen A.H. Prins C.C. Vos. Effectenindicator Natura 2000-gebieden Achtergronden en verantwoording ecologische randvoorwaarden en storende factoren. Alterra, Wageningen, 2005 https://www.synbiosys.alterra.nl/natura2000/handreikingen/rapport%201375.pdf</p> <p>(M.E.A. Broekmeyer, E.P.A.G. Schouwenberg M. van der Veen A.H. Prins C.C. Vos. Effect indicator Natura 2000-areas. Background and accountability ecological conditions and disturbing factors. Alterra, Wageningen, 2005)</p> <p>Friso van der Zee, Bart de Knecht, Henk Meeuwsen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Waterwinning en natuur. De betekenis van de drinkwatersector voor de natuur in Nederland. Wageningen, 2016 https://library.wur.nl/WebQuery/wurpubs/fulltext/378969</p> <p>(Friso van der Zee, Bart de Knecht, Henk Meeuwsen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Water extraction and nature. The significance of the</p>	<p>improved. Furthermore, in the recent decades the emission of polluting, acidifying and eutrophying substances is reduced thereby decreasing the environmental pressure on land and in water. (p.146).</p> <p>According to the working group the sources referred to provide a good framework for assessing threats (caused by forest management measures, if any!) to HCV 1.</p> <p>HCV 3: HCV3 in the Netherlands focuses on well-defined N2000 habitat types (see indicator 3.3). The 'effects indicator' (see: Beschermdde Natuur in Nederland: soorten en gebieden in wetgeving en beleid. . De effectenindicator) is an instrument with which possible harmful effects as a result of the activity and plans can be explored for any habitat type, including forest habitat types. Broekmeyer at al have produced a list of major disturbing factors (affecting occurring of species). Amongst those factors there are none that relate directly to forest management measures.</p> <p>According to the working group the sources referred to provide a good framework for assessing threats (caused by forest management measures, again if any) to HCV 3.</p> <p>HCV4: Provincial authorities designate groundwater protection areas, where kind and intensity of activities are limited. Especially with regard to the use of pesticides there are restrictions. The area is groundwater protection areas is approximately 123,000 ha. Some of the protection areas include forests (see F. van der Zee et al., 2016). As all water catchment areas are protected there is no literature available as to how forest management could negatively affect these areas. The Working Group concludes that these negative impacts are absent.</p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>drinking water sector for nature in the Netherlands. Wageningen, 2016)</p> <p>Statistics on drinking water areas: Vewin, Synopsis Water in zicht. (http://www.vewin.nl/SiteCollectionDocuments/Publicaties/Vewin_Synopsis_Water_in_Zicht.pdf) (retrieved jan 13 2018)</p> <p>(Vewin, Synopsis Water in Sight)</p> <p>Jansen, P.A.G., M. van Benthem, M. Boosten. Bosgeschiedenis en erfgoed; Handreikingen voor (veld)onderzoek, Stichting Probos, 2013 https://www.probos.nl/publicaties/boeken/101-praktijk-gidsen/76-bosgeschiedenis-en-erfgoed</p> <p>(Jansen, P.A.G., M. van Benthem, M. Boosten. Forest history and cultural heritage: en erfgoed; Handreikingen voor (veld)onderzoek, Stichting Probos, 2013</p>	<p>HCV6: Jansen et al. (2013) have produced a practical manual for forest owners to identify and manage cultural historical elements and structures. According to the authors the main threat to such elements and structures is lack of knowledge of the forest manager thereby overlooking the existence of the elements in the FMU.</p> <p>According to the working group this provides good guidance to assess the main threats caused by FM measures to HCV 6.</p>		
3.1 HCV 1	<p>Ministry of Agriculture, Nature and Food Quality. Red lists: http://minez.nederlandsesoorten.nl/content/rode-lijsten (retrieved 27-02-2019)</p> <p>Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 https://wetten.overheid.nl/BWBR0037552/2019-01-01</p>	<p><i>HCV Occurrence</i> HCV 1 focusses on areas of exceptionally high concentration of rare, threatened or endangered species (red list species).</p> <p>For forests as a whole it is concluded (Compendium voor Leefomgeving (1) that, after a stabilization since 1990 indicator fauna species have been increasing over the last years.</p>	Country	<p>Low risk</p> <p>Risk threshold (7) is met: HCV 1 is identified and/or its occurrence is likely in the area under assessment, but it is <u>effectively protected</u> from threats from</p>

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>Study on effectiveness of legislation on flora and fauna: M.P. van Veen, M.E. Sanders, M.E.A. Broekmeyer, Ecologische effectiviteit van natuurwetgeving. Den Haag, 2011 http://www.pbl.nl/sites/default/files/cms/publicaties/PBL_2011_Effectiviteitnatuurwetgeving_555084002.pdf (retrieved 27-02-2019)</p> <p>(M.P. van Veen, M.E. Sanders, M.E.A. Broekmeyer, Ecological effectiveness of nature legislation. The Hague 2011)</p> <p>M.E.A. Broekmeyer, E.P.A.G. Schouwenberg M. van der Veen A.H. Prins C.C. Vos. Effectenindicator Natura 2000-gebieden Achtergronden en verantwoording ecologische randvoorwaarden en storende factoren. Alterra, Wageningen, 2005 https://www.synbiosys.alterra.nl/natura2000/handreikingen/rapport%201375.pdf</p> <p>(M.E.A. Broekmeyer, E.P.A.G. Schouwenberg M. van der Veen A.H. Prins C.C. Vos. Effect indicator Natura 2000-areas. Background and accountability ecological conditions and disturbing factors. Alterra, Wageningen, 2005) (Note: this is the basic report and rather old; however periodically the contents are evaluated and updated where relevant)</p> <p>Compendium voor Leefomgeving (1), Ecosystemen. Fauna van het bos, 1990-2017. https://www.clo.nl/indicatoren/nl1162-fauna-van-het-bos (retrieved 5-6-2019)</p>	<p>For nature areas within forests it is concluded that indicator breeding forest birds have increased on average over the past 10 years, as are most of the mammals that occur mainly in forests. Forest butterflies give a more mixed picture. Of the indicator species distinguished by Compendium voor de Leefomgeving, 18 are progressing and 11 are declining. (Source Compendium voor de Leefomgeving (1))</p> <p>In the pine forests in the Netherlands, transformation takes place from coniferous forest to deciduous forest or mixed forest. This has led to a decrease in the characteristic species of coniferous forest and an increase in the share of shrubs. In deciduous forests and mixed forests more and more shrubs and undergrowth occur and acidification and desiccation decrease. Characteristic species also slightly increase. (Compendium voor de Leefomgeving (1))</p> <p>There are no endemic species in the Netherlands. Rare, threatened and endangered species in the Netherlands are registered in Red lists. There are 18 red lists in the Netherlands. A Red List is a list of species that have disappeared from the Netherlands or in danger of disappearing. This is determined on the basis of rarity and/or a negative trend. The lists are periodically determined by the Ministry of Agriculture, Nature and Food Quality. The number of species on the Red List of endangered species in the Netherlands is one of the measures for the status of Dutch biodiversity, alongside indicators on population trends of species and ecosystem quality. Between 1950 and 1995 the number of endangered species increased sharply and the number of non-endangered species has also decreased. More than a third of all species have ended up on the Red List during this</p>		management activities.

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>(Compendium for the Environment. Ecosystems Forest Fauna 1990-2017)</p> <p>Monitoring of red list species Compendium voor Leefomgeving (2), Monitor Infrastructuur en Ruimte. Rode Lijst Indicator, 1995-2018. https://www.clo.nl/indicatoren/nl1521-rode-lijst-indicator?ond=20912 (retrieved 27-02-2019)</p> <p>(Compendium for the Environment. Monitor Infrastructure and Space. Red List Indicator 1995-2018)</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p> <p>Report on the status of red lists: Planbureau voor de Leefomgeving, Nederland duurzaam vernieuwen. Balans van de Leefomgeving 2018. Den Haag, 2018 https://www.pbl.nl/publicaties/balans-van-de-leefomgeving-2018</p> <p>(Netherlands Environmental Assessment Agency, Sustainable renewal of the Netherlands, Balance of the Living Environment, The Hague 2018)</p> <p>Loes van den Bremer & André van Kleunen, Evaluatie toepassing Gedragscode Zorgvuldig Bosbeheer met betrekking tot broedvogels. Beek-Ubbergen, 2009 https://www.sovon.nl/sites/default/files/doc/Evaluatie%20toepassing%20gedragscode%20zorgvuldig%20bosbeheer%20broedvogels_rap2009_07.pdf</p>	<p>period, because they are threatened to a greater or lesser extent. Between 1995 and 2005, the number of threatened species increased slightly, but after 2005 the number of threatened species declined slightly. The Red List, and with it the RLI length, has therefore become slightly shorter.</p> <p>When zooming in on the individual species groups, we see that these trends are not only due to improvements in plants. There has also been an improvement since 1995 in dragonflies and mammals; the index values of these species groups in 2016 are lower than 100 for both RLI-length and RLI-color. The other species groups - breeding birds, reptiles, amphibians and butterflies - have more endangered species (RLI-length) in 2016 than in 1995. With the exception of the reptile species group, the degree of threat (RLI color) for these groups is also greater in 2016 than in 1995.</p> <p>The RLI shows an average. So even after 2005, many species have become more seriously threatened, but there are others that have progressed. Of the "vulnerable" and "sensitive" species, 28 improved and 22 which deteriorated. Nine species that were "seriously threatened" or "threatened" in 2005 continued to deteriorate in the period up to and including 2016, but 36 species have actually improved. It is precisely the most threatened species that have improved a bit. In addition, after 2005 more species have returned.</p> <p><i>Threats and safeguards identification and evaluation</i></p> <p>Generally, the decline of species diversity is linked to desiccation, eutrophication, acidification and fragmentation caused by agriculture and infrastructure and not by forest management measures (See Planbureau voor de Leefomgeving 2018)</p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>(Loes van den Bremer & André van Kleunen, Evaluation application Code of Conduct Forest Management regarding breeding birds. Beek-Ubbergen, 2009)</p> <p>Worldbank, The Worldwide Governance Indicators (WGI) project 1996-2017 @ http://info.worldbank.org/governance/wgi/index.aspx#home</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p>	<p>Broekmeyer et al (2005) have produced a list of major disturbing factors (affecting occurring of species). Amongst those factors there are none that relate directly to forest management measures.</p> <p>All species are protected by the Nature Conservation Act 2015, but the amount of protection varies. Approximately 500 species that are mentioned in the Act, which are the most rare, endangered and threatened species in the Netherlands, have the strongest protection regime. A study on the effectiveness of the Nature Conservation Act showed that these laws are ecologically effective. The study (M.P. van Veen et al. 2011) concludes that nature legislation is ecologically effective because the presence of vulnerable, protected species and areas is taken into account in the permit or exemption application for activities like construction, demolishing of buildings or the cutting of trees. The code of conduct of the Nature Conservation Act applied to work such as forest or water management, ensure a higher level of awareness and better data collection (See: http://www.pbl.nl/sites/default/files/cms/publicaties/PBL_2011_Effectiviteitnatuurwetgeving_555084002.pdf).</p> <p>The effects of the Code of Conduct Forest management has been evaluated for the period 2005 (when code was first established) – 2009. Research (Loes van den Bremer & André van Kleunen, 2009) indicates (amongst other things) a decline in the number of red list species (birds). For Green Woodpecker (<i>Picus viridis</i>), Gray Flycatcher (<i>Muscicapa striata</i>) and Nightjar (<i>Caprimulgus europaeus</i>) there is an increase in numbers, but for Draaihals (<i>Jynx torquilla</i>), Matkop (<i>Poecile montanus</i>), Ransuil (<i>Asio otus</i>), Koekoek (<i>Cuculus canorus</i>), Wielewaal (<i>Oriolus oriolus</i>) en Zomertortel (<i>Streptopelia turtur</i>) numbers have declined. (Van den Bremer & Van Kleunen, 2009, p.13).</p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
		<p>The causes are generally <u>not</u> related to the Code of Conduct (that is forest management measures) but rather to conversion of forest into heather (positive for Nightjar; note: conversion of forest into heather is imposed by EU policy as heather is a highly appreciated Natura 2000 habitat).</p> <p>“The causes of these decreases are often not known in detail, but in any case have to do with changed forest composition (more deciduous trees) and drying out (Matkop ((<i>Poecile montanus</i>) and Wielewaal (<i>Oriolus oriolus</i>), food availability and predation (Long-eared owl, <i>Asio otus</i>) and conditions in the wintering and / or migrating areas ((<i>Koekoek Cuculus canorus</i>, <i>Wielewaal Oriolus oriolus</i>).” (Van den Bremer & Van Kleunen, 2009, p. 13)</p> <p>Note that change in forest composition and structure in the Netherlands (ageing, transition to deciduous forests) are generally considered as positive from an ecological point of view and that drying out is an outside threat caused by agriculture.</p> <p>Note that this research once again shows that effect of forest management measures on species conservation is relatively limited.</p> <p>General data show that law enforcement is highly effective in the Netherlands: The 2017 Worldwide Governance Indicators compiled by the World Bank (http://info.worldbank.org/governance/wgi/index.aspx#reports) indicates that the Netherlands was in the 98.56 percentile rank for regulatory quality among all countries in the world in 2017 (up from 96.21 in 2012), the 97.12 percentile rank for rule of law (slightly down from 97.65), and the 95.19 percentile rank for control of corruption (down from 96.21).</p> <p><i>Risk specification</i></p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
		<p>This indicator is designated as low risk. Risk threshold (7) is met: HCV 1 is identified and/or its occurrence is likely in the area under assessment, but it is <u>effectively protected</u> from threats from management activities.</p>		
3.2 HCV 2	<p>The IFL Mapping Team. Intact Forest Landscapes (website) http://intactforests.org/world.webmap.html (retrieved jan 13 2018)</p> <p>Forest map: Compendium voor de Leefomgeving. Kaart bodemgebruik van Nederland, 2010 http://www.clo.nl/indicatoren/nl006109-bodemgebruikskaat-voor-nederland (retrieved jan 13 2018)</p> <p>(Compendium for Environment. Map Soil Use in the Netherlands, 2010)</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p>	<p>There is no HCV 2 identified according to the following source: http://intactforests.org/world.webmap.html. There is, as far as we know, no forestland that has been intact in time. All land was cleared in time and sometimes reforested. The Working Group confirms this statement.</p>	Country	<p>Low risk</p> <p>Risk threshold (9) is met: There is <u>no</u> HCV 2 identified in the area under assessment and its occurrence is unlikely.</p>
3.3 HCV 3	<p>Natura 2000:</p> <p>Ministerie van Landbouw, Natuur en Voedselkwaliteit. Beschermde natuur in Nederland: soorten en gebieden in wetgeving en beleid. Natura 2000 http://www.natura2000.nl/pages/wat-is-natura-2000.aspx (retrieved jan 13 2018)</p> <p>(Ministry of Agriculture, Nature & Food Quality. Protected nature in the Netherlands: species and areas in legislation and policy. Natura 2000).</p>	<p>This HCV focusses on Natura 2000-habitat outside designated Natura 2000-areas and in-situ populations of genetically native trees and shrubs (gene bank).</p> <p><i>HCV Occurrence</i> There are three forest related Natura 2000 habitat types for which the Netherlands has a distinguished responsibility (e.g. because the Netherlands form a core area for the distribution of these habitat types). The Working Group finds this sufficient ground to focus the assessment on these three habitat types. These are 'Beuken-eikenbossen met hulst' (habitat type 9120; 'Beech oak forests with holly'), Habitattype 'Oude eikenbossen'</p>	<p>Tree type</p> <ul style="list-style-type: none"> • Genetically native • Non-genetically native <p>Habitat type</p> <ul style="list-style-type: none"> • Natura 2000 habitat • Non-Natura 	<p>Low risk</p> <p>Risk threshold (15) is met: HCV 3 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats from</p>

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>Protected habitat types Natura 2000:</p> <p>Ministerie van Landbouw, Natuur en Voedselkwaliteit. Beschermde natuur in Nederland: soorten en gebieden in wetgeving en beleid. Profiel habitattypen en soorten http://www.synbiosys.alterra.nl/natura2000/gebiedendatabase.aspx?subj=profielen (retrieved Jan 13 2018)</p> <p>(Ministry of Agriculture, Nature & Food Quality. Protected nature in the Netherlands: species and areas in legislation and policy. Profile habitat types and species).</p> <p>G.J. van Dorland, Bijlsma R.J., Bal, D., Janssen J.A.M. Een kaart van de oude bosgroeiplaatsen in Nederland : basisbestand voor de bepaling van de landelijke verspreiding van de habitattypen Beuken-eikenbos met hulst (H9120) en Oude eikenbossen (H9190), Wageningen 2012.</p> <p>(G.J. van Dorland, Bijlsma R.J., Bal, D., Janssen J.A.M. A map of the old forest growth sites in the Netherlands: basic file for determining the national distribution of habitat types Beech-oak forest with holly (H9120) and Old oak forests. Wageningen 2012)</p> <p>Ministerie van Landbouw, Natuur en Voedselkwaliteit, 2008a. Oude zuurminnende eikenbossen op zandvlakten met Quercus robur (H9190). https://www.synbiosys.alterra.nl/natura2000/documenten/profielen/habitattypen/Profiel_habitatype_9190.pdf</p>	<p>(9190; Old oak forests) and 'Vochtige alluviale bossen' (wet alluvial forests).</p> <p>The locations of genetically native trees and shrubs (gene bank) are mentioned in the Gene Bank (http://www.rassenlijstbomen.nl/nl/Home/Soorten.htm).</p> <p>Threats and safeguards identification and evaluation The habitat type wet alluvial forests has no production function whatsoever, so a threat by forest management is absent.</p> <p>For both 'Old oak forests' and 'Beech oak forests with holly' the status regarding area (and quality), both inside and outside designated Natura 2000 areas, is stable, as described in so-called habitat type profiles. (Source: Ministry of Agriculture, Nature & Food Quality. Protected nature in the Netherlands: species and areas in legislation and policy. Profile habitat types and species)</p> <p><i>Old oak forests (habitat type 9190)</i> Recent developments: No substantial changes occurred within the habitat type during the period 1994-2004.</p> <p>Assessment of natural distribution area: Since the 1950s, the distribution of the habitat type has been more or less stable.</p> <p>Assessment total area: Distribution and area have not changed significantly since the 1950s. The total area has decreased slightly due to quality loss at a local level (spurred by a so-called 'verbeuking' = repression by Beech (Ministerie van Landbouw, Natuur en Voedselkwaliteit, 2008a) (Note: 'verbeuking' is a natural phenomenon: but not considered desirable by everyone. Jorritsma et al, 2001)..</p>	<p>2000 habitat</p> <p>Protection type</p> <ul style="list-style-type: none"> • Natura 2000 area • Non-natural 200 areas 	<p>management activities.</p>

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>(Ministry of Agriculture, Nature & Food Quality, 2008a. Old low-pH oak forests on sandy flats with <i>Quercus robur</i> (H9190))</p> <p>Ministerie van Landbouw, Natuur en Voedselkwaliteit (LNV), 2008b. Zuurminnende Atlantische beukenbossen met <i>Ilex</i> en soms ook <i>Taxus</i> in de ondergroei (H9120) https://www.synbiosys.alterra.nl/natura2000/documenten/profielen/habitattypen/Profiel_habitatype_9120.pdf</p> <p>(Ministry of Agriculture, Nature & Food Quality, 2008b. Low-pH Atlantic beech forests with <i>Ilex</i> and sometimes also <i>Taxus</i> in the undergrowth (H9120).</p> <p>Note: The sources Ministry of Agriculture, Nature & Food Quality, 2008a and 2008b source are rather old but considered adequate and the findings of those sources still relevant by the Working Group.</p> <p>Location of genetically native trees and shrubs: 9e Rassenlijst Bomen http://www.rassenlijstbomen.nl/nl/Home/Soorten.htm (retrieved jan 13 2018)</p> <p>(Ninth Variety List Trees)</p> <p>Ministry of Economic Affairs (Min EZ), Convention on Biological Diversity Fifth National Report of the Kingdom of the Netherlands. Den Haag, 2014 https://www.cbd.int/doc/world/nl/nl-nr-05-en.pdf</p> <p>I.T.M. Jorritsma J.J. de Jong J.K. van Raffe A.F.M. Olsthoorn, Opkomst of ondergang van de beuk. Alterra, Research Instituut voor de Groene Ruimte, Wageningen, 2001</p>	<p>Forest management activities are not mentioned as a threat to the habitat type.</p> <p>The WG confirms that management activities do not represent a threat to this HCV3.</p> <p><i>Beech oak forests with holly (habitat type 9120)</i> Assessment total area: The area of beech oak forests with holly has increased over the past decades. The report does not mention numbers (but the Working Group is of the opinion that this qualitative description suffices). Forest management activities are not mentioned as a threat to the habitat type. (Ministerie Landbouw, Natuur en Voedselkwaliteit 2008b)</p> <p>The WG confirms that management activities do not represent a threat to this HCV3.</p> <p><i>Genetically native trees and shrubs</i> The national coordinator of shrubs of the Gene Bank Paul Copini states that there are no significant threats from forest management activities to genetically native trees and shrubs. A large part of the Off Situ Gene Bank is owned and effectively protected by State Forest Service. This view was shared by the members of the Working Group.</p> <p><i>Aichi-target 11. Protected areas increased and improved (by 2020).</i> With the designation of the NEN (Nature Network) and 164 Natura 2000 sites the Netherlands have already reached the 2020 target to protect at least 17% of its terrestrial area and inland waters and 10% of its coastal and marine areas. The total protected area is still increasing with the completion of the NEN that will take place in the coming years. Implementation of management plans and further defragmentation of nature will improve nature quality,</p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>https://www.synbiosys.alterra.nl/natura2000/documenten/profielen/habitattypen/Profiel_habitatype_91_90.pdf</p> <p>(I.T.M. Jorritsma J.J. de Jong J.K. van Raffe A.F.M. Olsthoorn, Rise or fall of the beech. Alterra, Research Instituut voor de Groene Ruimte, Wageningen, 2001)</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p>	<p>though the extent to which this will happen largely depends on the achievements in relation to decreasing the biodiversity threats. Source: Ministry of Economic Affairs, 2014</p> <p><i>Risk specification</i> This indicator is designated as low risk. Risk threshold (15) is met: HCV 3 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats from management activities.</p> <p>Risk threshold (16) is met: There is documented progress in achieving Aichi biodiversity targets relevant for the area under assessment confirming that these targets will be met OR Aichi targets are met.</p>		
3.4 HCV 4	<p>Drinking water supply areas:</p> <p>Open data van de overheid. Waterwingebieden. https://data.overheid.nl/dataset/49290-waterwingebieden (retrieved June 05 2018)</p> <p>(Open source data government: drinking water supplies)</p> <p>Provincial Spatial Regulation:</p> <p>Ondernemersplein. Provinciale Omgevingsverordening (POV) en ontheffing Wet milieubeheer http://www.ondernemersplein.nl/regel/pmv/ (retrieved jan 13 2018)</p> <p>(Entrepreneurs Square. Provincial Decree Environmental (POV) and exemption from the Environmental Act)</p>	<p>Water extraction areas are areas where groundwater for drinking water is extracted from the soil or areas which are set aside for this. A water extraction area is identified as the most vulnerable part of drinking water extraction. Here are the wells. The water extraction areas are therefore strictly protected, the importance of the water sets the framework. In a water extraction area only activities are permitted for the benefit of the public drinking water supply. Other functions and activities are prohibited.. (Source: https://data.overheid.nl/dataset/49317-waterwingebieden)</p> <p>The Netherlands has 123.300 hectares of groundwater protection areas. Of these 123.300 hectares 13% are actually water extraction areas (approx. 16.000 hectares. These extraction areas are all owned by drinking water companies. (source: Vewin, see left column). Approximately 20% of water extraction areas are in forests. (F. van der Zee, 2016).</p>	Special use designation • Water extraction area	This indicator is designated as low risk. Risk threshold (21) is met: HCV 4 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats from management activities.

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>Wet Milieubeheer 1979 Environmental Act 1979 date of approval 13-06-1979 https://wetten.overheid.nl/BWBR0003245/2017-08-30</p> <p>Statistics on drinking water areas:</p> <p>Vewin, Synopsis Water in zicht. http://www.vewin.nl/SiteCollectionDocuments/Publicaties/Vewin_Synopsis_Water_in_Zicht.pdf (retrieved jan 13 2018)</p> <p>(Vewin, Synopsis Water in Sight)</p> <p>Expert Interview B. Nijhuis, Forest manager Vitens water company (6-2-2018)</p> <p>Friso van der Zee, Bart de Knecht, Henk Meeuwssen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Waterwinning en natuur. De betekenis van de drinkwatersector voor de natuur in Nederland. Wageningen, 2016 https://library.wur.nl/WebQuery/wurpubs/fulltext/378969</p> <p>(Friso van der Zee, Bart de Knecht, Henk Meeuwssen, Marlies Sanders, Jeroen Veraart, Carla Grashof-Bokdam en Ruut Wegman, Water extraction and nature. The significance of the drinking water sector for nature in the Netherlands. Wageningen, 2016)</p> <p>FSC-STD-NLD-02-2018 EN THE NETHERLANDS. ALL FOREST TYPES AND SCALES. FSC National Forest Stewardship Standard of The Netherlands https://ic.fsc.org/en/document-center/id/366</p>	<p><i>Threats and safeguards identification and evaluation</i></p> <p>Forests in the Netherlands play a significant role in clean drinking water supply due to the limited use of pesticides, herbicides and fertilizer in forestry. These areas are specifically protected for this service by the Provincial Environmental Regulation and Provincial Spatial Regulation. (source: Environmental Act) The juridical basis for these provincial regulations is the Environmental Act 1979 (see Sources of Information column).</p> <p>Water extraction areas owned and managed by drinking water companies have the main management goal of production of clean drinking water. Other goals are nature conservation and recreation. (source: Vewin, see left column).</p> <p>A study on the quality of the management of nature areas by drinking water companies showed that the biodiversity is high (75-95% of all species in the Netherlands are also found in the areas managed by drinking water companies) and many red list species occur (source: F. van der Zee et al. 2016).</p> <p>According to the Working Group this is a clear indication that HCV4 is not threatened nor in general nor by forest management activities.</p> <p>Note that the Standard Development Group for the Netherlands already concluded that HCV4 does occur in the Netherlands but is sufficiently protected by legislation. (FSC National Forest Stewardship Standard of The Netherlands). This is confirmed by the chairman of the Standard Development Group Ernst Cramer.</p> <p>There are no specific information sources on the threats to drinking water resources by other management</p>		

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	Expert Interview Ernst Cramer, chairman Netherlands FSC Standard Development Group, June 07, 2019.	<p>organisations, but the Working Group has no indications whatsoever that forest management activities threaten water catchment area. This was confirmed by forest manager B.Nijhuis of one of the main water producing companies in the Netherlands.</p> <p>An Internet search revealed no information of possible threats of forest management to drinking water quality and quantity and this was confirmed by the Working Group.</p> <p><i>Risk specification</i> Risk threshold (21) is met: HCV 4 is identified and/or its occurrence is likely in the area under assessment, but it is <u>effectively protected</u> from threats from management activities. The risk of this indicator is considered to be LOW.</p>		
3.5 HCV 5	<p>Based on United Nations, ILO and FSC definitions, no Indigenous Peoples exist in the Netherlands. There is no legislation in the Netherlands concerning indigenous peoples.</p> <p>FSC-STD-NLD-02-2018 EN THE NETHERLANDS. ALL FOREST TYPES AND SCALES. FSC National Forest Stewardship Standard of The Netherlands. https://ic.fsc.org/en/document-center/id/366</p>	According to HCV Framework developed by the Netherlands Standards Development Group HCV 5 is not present in the Netherlands (Source: Annex G: HCV Framework for the Netherlands in FSC National Forest Stewardship Standard of The Netherlands)	Country	This indicator is designated as low risk. Risk threshold (23) is met: There is <u>no</u> HCV 5 identified in the area under assessment and its occurrence is unlikely;
3.6 HCV 6	<p>Erfgoedwet 2015 (Heritage Act 2015) date of approval 09-12-2015 https://wetten.The.Heritage.Act.overheid.nl/BWBR0037521/2017-09-01</p>	<p><i>HCV Occurrence</i> This HCV focuses on an exceptionally high concentration of rare cultural historical elements and structures.</p>	Country	This indicator is designated as low risk.

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>Ministerie Onderwijs, Cultuur & Wetenschap. Archeologisch Informatiesysteem Archis: https://www.cultureelerfgoed.nl/onderwerpen/bronnen-en-kaarten/overzicht/archis-voor-professionals (retrieved 05-06-2019)</p> <p>(Ministry of Education, Culture and Science. Archeological Information System)</p> <p>Compendium voor de Leefomgeving. Beschermden Rijksmonumenten, 2017. http://www.clo.nl/indicatoren/nl2169-beschermden-rijksmonumenten?ond=20912 (retrieved 05-06-2019)</p> <p>(Compendium for Environment. Protected National Archeological Monuments, 2017)</p> <p>Expert Interview: Martijn Boosten: Senior advisor Cultural heritage in forests, Stichting Probos (May 2018, June 0006, 2019)</p> <p>Jansen, P.A.G., M. van Benthem, M. Boosten. Bosgeschiedenis en erfgoed; Handreikingen voor (veld)onderzoek, Stichting Probos, Wageningen 2013 https://www.probos.nl/publicaties/boeken/101-praktijk-gidsen/76-bosgeschiedenis-en-erfgoed</p> <p>(Jansen, P.A.G., M. van Benthem, M. Boosten. Forest history and heritage; Guidelines for (field) research. Wageningen 2013)</p> <p>Ministerie Onderwijs, Cultuur & Wetenschap Archeologie in Nederland. Nederlandse archeologie.</p>	<p>Archeological and cultural heritage sites of country importance are protected by the Heritage Act (Erfgoedwet). The treaty of Valdetta has been incorporated in this Act. Protected sites and elements are identified and documented in the Country Archis database. Owners have the obligation to protect these protected sites and elements. The Cultural Heritage Agency of the Ministry of Education, Culture and Science is responsible for Archis and the enforcement of the Heritage Act. 1435 Country archeological monuments are protected.</p> <p>To protect archeological sites which have not yet been identified, Archis also contains an indicative Archeological Value Map. This map gives an indication of the chance to find archeological remains in the ground. When planning earth work these chances have to be taken into account to ensure that possible archeological elements are not disturbed.</p> <p>The Heritage Act states (article 5.1) that all activities are prohibited which lead to disturbance of the soil, or disturbance or total or partial displacement or removal of an archaeological monument or cultural heritage or the placements of these elements under water. Unless the activities are carried out by an organization certified against BRL 4000. This BRL-scheme is developed by Central College of Experts Archeology.</p> <p>(source: Ministerie Onderwijs, Cultuur & Wetenschap Archeologie in Nederland)</p> <p>Documents for certification can be found here: https://www.sikb.nl/archeologie/richtlijnen/brl-4000</p> <p><i>Threats and safeguards identification and evaluation</i></p>		<p>Risk threshold (29) is met: HCV 6 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p>

Indicator	Sources of Information	HCV occurrence and threat assessment	Functional scale	Risk designation and determination
	<p>https://archeologieinnederland.nl/nederlandse-archeologie (retrieved 05-06-2019)</p> <p>(Ministry of Education, Culture and Science. Archeology in the Netherlands. Netherlands archeology)</p> <p>FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366</p> <p>Stichting Infrastructuur Kwaliteitsborging Bodembeheer SIKB. BRL 4000 Archeology https://www.sikb.nl/archeologie/richtlijnen/brl-4000</p> <p>(Foundation Infrastructure Quality Assurance Soil Management. BRL 4000 Archeology.)</p>	<p>The last 10 years have shown an increasing interest in cultural heritage in forest management in the Netherlands. The Dutch forests harbor thousands of relics of the past, either connected to the forest itself or a former land-use. It is impossible to actively protect all of these cultural heritage elements, but important sites and elements are protected by forest managers (Jansen et al., 2013).</p> <p>An interview with expert Martijn Boosten showed that the level of protection of both archeological and cultural heritage elements and structures has increased sharply in the last 10 years. Archeological and cultural heritage values are not threatened by forest management, says Boosten. He adds that in the past 15 years he has only come across a handful of damaged elements where the damage was caused by forest management. Those damages were not severe damages.</p> <p><i>Risk specification</i> Risk threshold (29) is met: HCV 6 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p> <p>The risk of this indicator is considered to be LOW.</p>		

5.4 CONTROLLED WOOD CATEGORY 4: WOOD FROM FORESTS BEING CONVERTED TO PLANTATIONS OR NON-FOREST USE

Summary of risk assessment process

This category assesses whether conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0.02% or 5000 hectares average net annual loss for the past 5 years (whichever is less) or whether conversion is illegal at the national or regional level on public and private land.

For this assessment we have taken all forest in the Netherlands into consideration. An attempt has been made to limit the assessment to old forests (comparable to the approach in the UK where a category of semi natural woodlands is distinguished). However, this approach turned out not be feasible in the Netherlands. Although 'old forests' have been mapped once it turned out not be possible to effectively compare these data with other forest cover data.

The main source of information for this category is a publication of Wageningen University (2017) revealing a net loss of forest area over the last five years. The publication is based on LULUCF data produced by the Netherlands.

Based on the data available the working group has concluded that for Category for the risk is specified.

General/contextual information

Indicator	Source of information	Functional scale	Risk designation and determination								
4.1 Conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0.02% or 5000 hectares average net annual loss for the past 5 years (whichever is less)	<p>Wet Natuurbescherming 2015 (Nature Conservation Act 2015) date of approval 16-12-2015 http://wetten.overheid.nl/BWBR0037552/2017-03-01</p> <p>Probos Database Nederlandse bosinventarisatie 2006-2012 (Probos. Data base Netherlands Forest Inventory 2006-2012) 2012 http://www.probos.nl/publicaties/overige/1094-mfv-2006-nbi-2012</p> <p>G.M. Dirkse, W.P. Daamen, H. Schoonderwoerd, M. Japink, M. van Jole, R. van Moorsel, P. Schnitger, W.J. Stouthamer, M. Vocks. Meetnet Functievervulling bos 2001-2005. Vijfde</p>	Country	<p>Assessment based on legality</p> <p>In the matrix below, all relevant domestic legislative acts are depicted together with its legal regimes. The first two categories (Natura 2000, Species) are a <i>verbatim</i> implementation of the EU Habitats (and Wild Birds) Directives and its protection regimes on species and Natura 2000-sites. Recently, after the EU REFIT survey the European Commission has found these protection regimes fit for purpose as legally binding and enforceable nature conservation law (European Commission 2016).</p> <table border="1"> <thead> <tr> <th>Protection category</th> <th>Legislative act</th> <th>Enforcement system</th> <th>Legal regime</th> </tr> </thead> <tbody> <tr> <td>5. Natura 2000</td> <td>Chapter 2 WNB (<i>verbatim</i> implementation of the EU Habitats Directive (HD), art. 3-11) WNB = <i>Wet Natuurbescherming</i> 2015</td> <td>Licensing system; permission only after habitats assessment of art. 6 EU HD</td> <td>Art. 6 HD testing significant effects on conservation objectives, appropriate assessment, alternatives test, imperative reasons of overriding public interest,</td> </tr> </tbody> </table>	Protection category	Legislative act	Enforcement system	Legal regime	5. Natura 2000	Chapter 2 WNB (<i>verbatim</i> implementation of the EU Habitats Directive (HD), art. 3-11) WNB = <i>Wet Natuurbescherming</i> 2015	Licensing system; permission only after habitats assessment of art. 6 EU HD	Art. 6 HD testing significant effects on conservation objectives, appropriate assessment, alternatives test, imperative reasons of overriding public interest,
Protection category	Legislative act	Enforcement system	Legal regime								
5. Natura 2000	Chapter 2 WNB (<i>verbatim</i> implementation of the EU Habitats Directive (HD), art. 3-11) WNB = <i>Wet Natuurbescherming</i> 2015	Licensing system; permission only after habitats assessment of art. 6 EU HD	Art. 6 HD testing significant effects on conservation objectives, appropriate assessment, alternatives test, imperative reasons of overriding public interest,								

<p>Nederlandse Bosstatistiek. Ede 2007 http://edepot.wur.nl/98841</p> <p>(G.M. Dirkse, W.P. Daamen, H. Schoonderwoerd, M. Japink, M. van Jole, R. van Moorsel, P. Schnitger, W.J. Stouthamer, M. Vocks. Monitoring Network Function Fullfillment forest 2001-2005. Fifth Dutch Forest Statistics. Ede 2007)</p> <p>M.J. Schelhaas, A.P.P.M. Clerkx, W.P. Daamen, J.F. Oldenburger, G. Velema, P. Schnitger, H. Schoonderwoerd en H. Kramer, Zesde Nederlandse Bosinventarisatie: methoden en basisresultaten (Alterra-rapport 2545). Wageningen, 2014: http://edepot.wur.nl/307709</p> <p>(M.J. Schelhaas, A.P.P.M. Clerkx, W.P. Daamen, J.F. Oldenburger, G. Velema, P. Schnitger, H. Schoonderwoerd en H. Kramer, Sixth Netherlands Forest Inventory: methods and basic results (Alterra-report 2545). Wageningen, 2014</p> <p>Compendium voor de Leefomgeving. Ruimtegebruik http://www.clo.nl/indicatoren/nl100-1-ontwikkeling-van-het-bodemgebruik-vanaf-1900</p>				(Nature Conservation Act 2015)		compensation)→i.e. 5 criteria testing
			6. Species	Chapter 3 WNB (<i>verbatim</i> implementation of EU Habitats Directive, art. 12-16)	Licensing system; permission only after species assessment of art. 16 EU HD	Art. 16 HD testing favourable conservation status, limited derogation interests, alternatives test→i.e. 3 criteria testing Sectoral codes (e.g. Code of Conduct Forest Management) may elaborate these obligations and may facilitate the sector obtaining exemption under governmental approval. A code may offer this facilitation once approved by the authorities.
			7. Woodlands	Chapter 4 WNB (preserving the total acres of national woodlands; total nationwide timber resources should be maintained and have been successfully maintained ever since its predecessor, The Forestry Act 1962, came into force)	Notification system (regional government/provinces)	notification regional government, (possibly followed by) prohibition, replanting obligation
8. National Nature Network (NNN/Ecological Main Framework, in Dutch: <i>Ecologische Hoofdstructuur</i>)	<i>Besluit algemene regels ruimtelijke ordening</i> 2011Decree on General Spatial Planning Rules 2011 (Barro) Barro is a Royal Decree and subordinate legislation under the Spatial Planning	Licensing through spatial planning (Wro→Barro→spatial plans→building license (<i>omgevingsvergunning</i>)). NNN is an extra cumulative protection scheme together with Natura 2000. Also National Parks are part	NNN-assessment: significant effects on essential natural features (<i>wezenlijke kenmerken en waarden</i>) alternatives test, overriding public interests and compensation→i.e. 4 criteria testing			

<p>(Compendium for the Environment. Use of space)</p> <p>Information on law enforcement: Rijksdienst voor Ondernemend Nederland, Handhaving bij het Rijk http://www.rvo.nl/onderwerpen/agrarisch-ondernemen/beschermde-planten-dieren-en-natuur/wet-natuurbescherming/handhaving (Government service for entrepreneurial Netherlands. Law enforcement by the government)</p> <p>Expert Interview Leon Janssen, policy officer Nature, Cluster Nature and Water, Province of Limburg, country coordinator enforcers forest fellings (formerly Forest Act): of the , May 2018, June 5, 2019</p> <p>Expert Interview Ben Molendijk, law enforcer Nature Conservation Act, province Overijssel, June 6, 2019</p> <p>Expert Interview, Harold van Gervink, law enforcer Nature Conservation Act, province Overijssel, June 6, 2019</p> <p>Mart-Jan Schelhaas, Eric Arets, Henk Kramer. Het Nederlandse bos als bron van CO2. In: Vakblad Natuur, Bos en Landschap, September 2017 http://edepot.wur.nl/423687</p>			<p>Act 2006 (<i>Wet ruimtelijke ordening 2006</i>, Wro),</p>	<p>of NNN and NNN-protection</p>	
<p>Note: The Code of Conduct Forest Management mainly regulates timber harvesting in the birds breeding season. Harvesting in mixed- and hardwood forests is forbidden between March 15 and August 15. Harvesting in coniferous forests is only allowed if a bird breeding inventory has shown that no breeding birds are located in the relevant forest stands. (Semi-) Permanent habitats always have to be inventoried before harvesting and protected, such as anthills, dens, nests of bird of prey etc.</p>					
<p>All these four cumulative regimes have strict 'nee, tenzij'-regimes ('no, unless-regimes'): no activities can take place, unless the (cumulative) assessments have been made and permission can be granted in accordance with the legislative demands. Therefore, logging activities should face four regimes as a cumulation before any activity can take place. Therefore, logging activities can only happen if the applicability (validity) of all four regimes have been assessed and show that the activity is acceptable.</p>					
<p>In sum, the EU nature conservation <i>acquis communautaire</i> has been completely and rigidly implemented and has even been complemented with extra cumulative domestic forestry and nature conservation legislation ('double safety net'). This <i>acquis</i> and domestic forest and nature conservation law is considered to be a strict protection scheme and therefore an essential part of a symbiotic policy mix combatting illegal logging, leading to and supporting the overall required EUTR due diligence (DDS). (Kirstenkas 2013, Kirstenkas et al 2017).</p>					
<p><i>Is the law enforced?</i> Every province has several law enforcers for the Nature Conservation Act. They proactively visit harvesting sites and are sometimes notified of proposedly incorrect timber harvesting. They also use aerial photography to check fellings.</p>					
<p>The country coordinator of forest felling enforcers (formerly Forest Act) Leon Janssen has indicated that provinces employ on average 2-3 people enforcers. These provincial enforcers meet regularly at national level where they discuss amongst other things violations of the Nature Conservation Act. Violations do occur, but according to Leon Janssen they are mostly small scale and mostly concern small patches of trees in open landscape (lanes lined with trees, small wood stands). For the law also these lanes and smaller stands are considered wood lands where prior notification of felling and replanting is obliged. In most of these cases replanting does not occur, as creation of agricultural land is the main driver. Janssen estimates that at national level around 100 of these small scale fellings occur annually. This is confirmed by Ben Molendijk. He adds that it concerns</p>					

	<p>(Mart-Jan Schelhaas, Eric Arets, Henk Kramer. Dutch forest as source of CO2. In: Journal Nature, Forest and Landscape, September 2017)</p> <p>F.H. Kistenkas, Concurring regulation in European forest law, GAiA Ecological Perspectives for Science and Society 22/3 (2013): 166-168 http://edepot.wur.nl/345181</p> <p>F.H. Kistenkas, H.C. Borgers, M.E.A. Kistenkas, Recht voor de groene ruimte, Wageningen Academic Publishers, Wageningen 2017 (F.H. Kistenkas, H.C. Borgers, M.E.A. Kistenkas, Legislation for the green space. Wageningen Academic Publishers, Wageningen 2017)</p> <p>European Commission, Commission staff working document. Fitness check of the EU Nature Legislation (Birds and Habitats Directives). SWD(2016) 472 final. Brussels, 2016. http://ec.europa.eu/environment/nature/legislation/fitness_check/documents/nature_fitness_check.pdf</p> <p>FSC Glossary of Terms FSC-STD-01-002 Updated: 19 October 2017</p>	<p>small patches. Areas of 0,5 hectare is very exceptional. Molendijk also adds that in case this kind of illegal felling is discovered and followed up the authorities enforce replanting of the area.</p> <p>There are no statistics of illegal fellings (or in general illegal forest management activities) in Natura 2000 areas. According to law enforcer Van Gervink illegal felling within N2000 areas does take place but is limited in area (a few hectares per year). Illegal felling may be both intentional (party is aware of breaching the law, e.g. without applying for necessary permit) as well as unintentional (party thought the activity was allowed according to N2000 management plan). Van Gervink says that total area felled is 'not shocking' (note: total land area N2000 is 340.000 hectares).</p> <p>Cases are mainly settled out of court. It is rare that the courts challenges recognized forest managers for violation of forest felling procedures. Law enforcement is therefore strong on this subject. This is confirmed by the Working Group. According to the Working Group there is a strong public involvement in timber harvesting the Netherlands. The public regularly reacts on what they think is incorrect timber harvesting (e.g. harvesting during bird breeding season). Data exist on the number of violations, but are used for internal purposes only by the (provincial) governments and are therefore not publicly available..</p> <p><i>Is it possible to conclude that the spatial threshold (0.02% or 5000 ha) can be met by assessing the enforcement of legislation?</i> No.</p> <p>Assessment based on spatial data <i>Is it possible to conclude that the spatial threshold (0.02% or 5000 ha) is met?</i></p> <p>The natural forest area has increased in the period between the 5th Country Inventory (approx. 2004; see Dirkse et al 2007) and the 6th Country Inventory (approx. 2015, see Schelhaas et al 2014) from 370.041 to 373.480 hectares. Plantations do not exist in the Netherlands when the following FSC-definition of plantations is used: "A forest area established by planting or sowing with using either alien or native species, often with one or few species, regular spacing and even ages, and which lacks most of the principal characteristics and key elements of natural forests" (FSC FSC-STD-01-002 FSC Glossary of terms). So all forest in the Netherlands are currently considered as natural forests. The standing (living) stock increased in the same period from 195,6 to 223,2 m³/ha, showing that harvest was substantially below growing stock. Conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0.02%.(source forest inventory).</p> <p>The Country Forest Inventory shows that the forested area and growing stock are steadily growing since the first Country Forest Inventory in (1939-1942) (in reality the forested area has steadily</p>
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	https://ic.fsc.org/en/document-center/id/60	<p>grown since 1800 from approximately 150.000 hectares to 373.480 hectares now). The standing (living) stock increased from 195,6 m3/ha around 1940 to 223,2 m3/ha more recently, showing that harvest was substantially below growing stock (Schelhaas et al 2014).</p> <p>However, a publication (Schelhaas et al, 2017) from late 2017 concludes that based on research the forested area in the Netherlands recently has decreased: in the period of 2013-2017 the area of forest in the Netherlands has decreased annually by 1350 hectares. Total forested area in 2013 was 375.679 ha, whereas in 2017 this was 364.830 ha (minus 2,9%). On average 3036 hectares of forest have disappeared each year, which is only partly offset by the annual planting of 1686 hectares of new forest elsewhere. The main causes of conversion are conversion to Natura 2000 habitat (38%) (Note that this conversion is a legal obligation), logging of temporarily planted areas (11%) and conversion for infrastructure (9%).</p> <p>Risk designation The risk for this indicator is considered to be specified.</p> <p>The following 'specified risk' thresholds applies: (4) There is more than 5000 ha net average annual loss or there is more than 0.02% net average annual loss of natural forest in the assessment area in the past 5 years;</p>
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Control Measures

Indicator	Recommended Control Measure
4.1	Obtain a signed statement by the supplier revealing the origin of the timber and assurance that the timber does not come from conversion of forest to other land use.

5.5 CONTROLLED WOOD CATEGORY 5: WOOD FROM FORESTS IN WHICH GENETICALLY MODIFIED TREES ARE PLANTED

General/contextual information

The Netherlands has strong legislation on GMO until now and according to the Working Group there is no interest in the Dutch forest sector to use GMO. A major reason for this is that most forest are not managed for wood production solely, but forests always also have to provide other services such as nature conservation, cultural heritage and recreation opportunities. Wood revenues are only a proportion of the income of forest owners. In 2015 for example wood revenues were 46% of total revenues (Silvis & Voskuilen, 2017). Plantations as defined by FSC do not exist in the Netherlands.

Risk assessment

Indicator	Sources of information	Functional scale	Risk designation and determination
5.1	<p>Besluit genetisch gemodificeerde organismen milieubeheer 2013 Decree on Genetically Modified Organisms 2013 date of approval 01-04-2014 http://wetten.overheid.nl/BWBR0035090/2015-03-01</p> <p>Regeling genetisch gemodificeerde organismen milieubeheer 2013 Regulation on Genetically Modified Organisms 2013 date of approval 14-04-2014 http://wetten.overheid.nl/BWBR0035072/2016-01-01</p> <p>Directive 2001/18/EC of the European Parliament and of the Council of 12 March 2001 on the deliberate release into the environment of genetically modified organisms and repealing Council Directive 90/220/EEC - Commission Declaration: http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32001L0018</p> <p>European Commission. Joint Research Centre. Deliberate Release and Placing on the EU market of GMOs – GMO Register: http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx (retrieved 07-06-2019)</p>	Country	<p>Low risk The following 'low risk' thresholds are met:</p> <p><i>(2) There is no commercial use of GMO (tree) species in the area under assessment,</i></p> <p>GMO is not illegal in the Netherlands. All use of GM organisms, even in laboratory experiments or field trials, is subject to licenses/permits delivered by the Ministry of Infrastructure and Water Management only after thorough investigation. Currently there is no commercial use of GM trees in the Netherlands.</p> <p>AND</p>

	<p>Silvis, H.J., M.J. Voskuilen, Bedrijfsuitkomsten in de Nederlandse particuliere bosbouw over 2015. LEI-DLO, Wageningen, 2017 (Silvis, H.J., M.J. Voskuilen, Business outcomes in Dutch private forestry for 2015. LEI-DLO, Wageningen, 2017) https://library.wur.nl/WebQuery/wurpubs/fulltext/425089</p>		<p>(3) <i>Other available evidence does not challenge 'low risk' designation.</i></p> <p>Despite GMO not being illegal in the Netherlands, the use is highly regulated and no commercial use is taking place in the Netherlands.</p>
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	GMO Context Question	Answer	Sources of Information (list sources if different types of information, such as reports, laws, regulations, articles, web pages news articles etc.).
1	Is there any legislation covering GMO (trees)?	Yes. The legislation covers the production, transport, trade and usage of GMO-organisms. Permits are necessary for each step in the process,	<p>Besluit genetisch gemodificeerde organismen milieubeheer 2013 Decree on Genetically Modified Organisms 2013 date of approval 01-04-2014 http://wetten.overheid.nl/BWBR0035090/2015-03-01</p> <p>Regeling genetisch gemodificeerde organismen milieubeheer 2013 Regulation on Genetically Modified Organisms 2013) date of approval 14-04-2014 http://wetten.overheid.nl/BWBR0035072/2016-01-01</p> <p>Directive 2001/18/EC of the European Parliament and of the Council of 12 March 2001 on the deliberate release into the environment of genetically modified organisms and repealing Council Directive 90/220/EEC - Commission Declaration: http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32001L0018</p>

2	Does applicable legislation for the area under assessment include a ban for commercial use of GMO (trees)?	No. No ban in The Netherlands exists, but commercial use of GMO trees requires permission by the Ministry of Infrastructure and Water Management , including consideration of the rationale for use of GMO.	Besluit genetisch gemodificeerde organismen milieubeheer 2013 Decree on Genetically Modified Organisms 2013 date of approval 01-04-2014 http://wetten.overheid.nl/BWBR0035090/2015-03-01 Regeling genetisch gemodificeerde organismen milieubeheer 2013 Regulation on Genetically Modified Organisms 2013) date of approval 14-04-2014 http://wetten.overheid.nl/BWBR0035072/2016-01-01
3	Is there evidence of unauthorized use of GM trees?	No. An extensive internet search did not show any examples of unauthorized use and this was confirmed by the Working Group.	Extensive internet search.
4	Is there any commercial use of GM trees in the country or region?	No. The list on http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx does not show any commercial use of GM trees in the Netherlands.	European Commission. Joint Research Centre. Deliberate Release and Placing on the EU market of GMOs – GMO Register: http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx (retrieved 07-06-2019)
5	Are there any trials of GM trees in the country or region?	No. The list on http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx does not show any trials of GM trees in the Netherlands.	European Commission. Joint Research Centre. Deliberate Release and Placing on the EU market of GMOs – GMO Register: http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx (retrieved 07-06-2019)

6	Are licenses required for commercial use of GM trees?	Yes. Any use and release onto the market must be registered and approved due to the requirement for assessment and monitoring. The Ministry of Infrastructure and Water Management is responsible for the issuing of licenses.	Besluit genetisch gemodificeerde organismen milieubeheer 2013 (Decree on Genetically Modified Organisms 2013): http://wetten.overheid.nl/BWBR0035090/2015-03-01 Regeling genetisch gemodificeerde organismen milieubeheer 2013 (Regulation on Genetically Modified Organisms 2013): http://wetten.overheid.nl/BWBR0035072/2016-01-01
7	Are there any licenses issued for GM trees relevant for the area under assessment? (If so, in what regions, for what species and to which entities?)	No. The list http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx does not show any licenses issued for GM trees.	European Commission. Joint Research Centre. Deliberate Release and Placing on the EU market of GMOs – GMO Register: http://gmoinfo.jrc.ec.europa.eu/gmp_browser.aspx (retrieved 07-06-2019)
8	What GM 'species' are used?	Not applicable	
9	Can it be clearly determined in which MUs the GM trees are used?	Not applicable	

Recommended control measures

N/A

ANNEX 1: LIST OF INFORMATION SOURCES (INCLUDING APPLICABLE LEGISLATION)

Source of information	Relevant indicator(s) or CW category
Burgerlijk Wetboek (1992) Dutch Civil Code, Book 5 – real property rights (1992): http://www.dutchcivillaw.com/civilcodebook055.htm	1.1
Burgerlijk Wetboek (1992) Dutch Civil Code, book 7, title 5 – farm lease agreements (1992): http://www.dutchcivillaw.com/civilcodebook077.htm	1.1
Kadasterwet 1989 (Enabling Act 1989): http://wetten.overheid.nl/BWBR0004541/2016-10-01	1.1
Handelsregisterwet 2007 (Act on Trade Register 2007)	1.1, 1.7,
FSC-STD-NLD-02-2018 EN The Netherlands. all forest types and scales https://ic.fsc.org/en/document-center/id/366	1.1, Cat.3,
Wet Natuurbescherming 2015: (Nature Conservation Act 2015): http://wetten.overheid.nl/BWBR0037552/2017-03-01	1.3, 1.4, 1.8, 1.10, 1.20, 3.1, 4.1
N.N. Brabants Landschap gedaagd om bomenkap. Volkskrant 28 augustus 2009 http://www.volkskrant.nl/binnenland/brabants-landschap-gedaagd-om-bomenkap~a353240/ (NGO challenged for tree felling)	1.4
Wet op de omzetbelasting 1968 (Turnover Tax Act 1968) http://wetten.overheid.nl/BWBR0002629/2016-05-01	1.6
Fraudemonitor 2017, Openbaar Ministerie, Den Haag, Juli 2017 (Monitor on Fraud)	1.6
Schelhaas, M. , Clerkx, A.P.P.M. 2015 Het Nederlandse bos in cijfers : resultaten van de 6e Nederlandse Bosinventarisatie. Vakblad Natuur Bos Landschap 12 (2015)111. - ISSN 1572-7610 - p. 23 - 27. (Data on Dutch forest: results of the sixth Netherlands Forest Inventory)	1.6, 1.7,
Algemene wet inzake rijksbelastingen 1959 (General law on government taxes 1959) https://wetten.overheid.nl/BWBR0002320/2019-01-01/#HoofdstukII	1.6, 1.7
Wet inkomstenbelasting 2001(Income Tax Act 2001) http://wetten.overheid.nl/BWBR0011353/2016-07-01	1.7
Wet op de vennootschapsbelasting 1969 (Corporate Income Tax Act 1969) http://wetten.overheid.nl/BWBR0002672/2016-01-01	1.7, 1.18
Jochem van Staalduine, Barbara Rijlaarsdam, 'Tienduizenden plegen belastingfraude', NRC March 14, 2016 https://www.nrc.nl/nieuws/2016/03/14/tienduizenden-plegen-belastingfraude-1598962-a909287 (Tens of thousands commit tax fraud)	1.7
Website Belastingdienst (Taks Office) https://www.belastingdienst.nl	1.7
Besluit Algemene Regels Ruimtelijke Ordening 2011 Decree on General Spatial Planning Rules 2011 https://wetten.overheid.nl/BWBR0030378/2018-01-01	1.9
Gedragcode Bosbeheer 2010-2017 Code of Conduct Forest management 2010-2017 http://www.vbne.nl/Uploaded_files/Zelf/overige%20producten/gedragcode-bosbeheer-20141.54798c.pdf	1.8, 1.9, 1.10,
Factsheet Gedragcode (Factsheet Code of Conduct): https://www.kcwj.nl/sites/default/files/Factsheet_Gedragcode.pdf	1.9
Interprovinciaal Overleg (IPO). Derde Voortgangsrapportage Natuur. Provinciaal natuurbeleid in uitvoering in 2016. Den Haag, 2017 (Third Nature Progress Report. Provincial nature policy in implementation in 2016)	1.9
F.H. Kistenkas, Concurring regulation in European forest law, GAiA Ecological Perspectives for Science and Society 22/3 (2013): 166-168 http://edepot.wur.nl/345181	1.9
F.H. Kistenkas, H.C. Borgers, M.E.A. Kistenkas, Recht voor de groene ruimte, Wageningen Academic Publishers, Wageningen 2017 (Legislation for the green space)	1.9

Ministerie Landbouw, Natuurbeheer en Voedselkwaliteit. Beschermd Natuur in Nederland: soorten en gebieden in wetgeving en beleid. Beheerplannen voor Natura 2000 gebieden https://www.synbiosys.alterra.nl/natura2000/gebiedendatabase.aspx?subj=beheerplannen	
Rijksdienst voor Ondernemend Nederland – Handhaving bij het Rijk http://www.rvo.nl/onderwerpen/agrarisch-ondernemen/beschermd-planten-dieren-en-natuur/wet-natuurbescherming/handhaving	1.8, 1.10
Erfgoedwet 2015 (Heritage Act 2015) https://wetten.overheid.nl/BWBR0037521/2017-09-01	1.9, 3.6
Wet gewasbeschermingsmiddelen en biociden 2007 (Pesticides and Biocides Act 2007) http://wetten.overheid.nl/BWBR0021670/2015-06-01	1.10, 1.11,
Besluit Gewasbeschermingsmiddelen en biociden 2007 (Pesticides and Biocides Decree 2007) http://wetten.overheid.nl/BWBR0022530/2016-10-11	1.10
Wet Ruimtelijke Ordening 2006 (Spatial Planning Act 2006) http://wetten.overheid.nl/BWBR0020449/2016-04-14	1.10
Wet Bodembescherming 1986 (Soils Protection Act 1986) http://wetten.overheid.nl/BWBR0003994/2016-04-14	1.10
Regeling Bodemkwaliteit 2007 (Soils Protection Decree 2007) http://wetten.overheid.nl/BWBR0023085/2016-08-25	1.10
ARBO-wet (Working Conditions Act): http://wetten.overheid.nl/BWBR0010346/2016-01-01	1.11
Arbodesluit (Working Conditions Decree): http://wetten.overheid.nl/BWBR0008498/2016-10-11	1.11
Arboregeling (Working Conditions Regulations): http://wetten.overheid.nl/BWBR0008587/2016-10-04	1.11
Inspectie SZW, Klachten en ongevalenarbeidsomstandigheden. Een analyse van bij de Inspectie SZW gemelde klachten en arbeidsongevallen over de jaren 2012-2015 op het domein gezond en veilig werken. Den Haag, 2016) Complaints and accidents working conditions. An analysis of complaints and accidents at work reported to the SZW Inspectorate for the years 2012-2015 in the field of healthy and safe working https://www.inspectieszw.nl/publicaties/rapporten/2017/03/20/klachten-en-ongevallen-arbeidsomstandigheden-2016	1.11
Wetboek van Strafrecht 1881 (Criminal Law 1881) article 273: http://wetten.overheid.nl/BWBR0001854/2016-07-01 and https://ec.europa.eu/anti-trafficking/sites/antitrafficking/files/art_273_dutch_criminal_code_en_1.pdf	1.12
Arbeidstijdenwet 1995 (Working Hours Act 1995): http://wetten.overheid.nl/BWBR0007671/2016-01-01	1.12
Nadere regeling kinderarbeid 1995 (Modalities Child Labour 1995): http://wetten.overheid.nl/BWBR0007195/2016-04-01 (See also: http://www.arbeidstijdenwet.nl/atw-regelgeving-werken-kinderen/)	1.12
Public Assemblies Act: http://www.legislationline.org/documents/action/popup/id/4703	1.12
Wet College voor de Rechten van de Mens 2011 (Act on Board for the Protection of Human Rights 2011): http://wetten.overheid.nl/BWBR0030733/2016-01-18	1.12
Algemene wet gelijke behandeling 1994 (Equal Treatment Act 1994): http://wetten.overheid.nl/BWBR0006502/2015-07-01	1.12
Wet gelijke behandeling op grond van handicap of chronische ziekte 2003 (Equal treatment on the grounds of disability or chronic illness Act 2003): http://wetten.overheid.nl/BWBR0014915/2016-06-14	1.12
Wet gelijke behandeling op grond van leeftijd bij arbeid 2003 (Equal Treatment in Employment Act based on age 2003): https://wetten.overheid.nl/BWBR0016185/2015-07-01	1.12
Wet gelijke behandeling van mannen en vrouwen 1980 (General Act on Equality and Equal Treatment of men 1980): http://wetten.overheid.nl/BWBR0003299/2015-07-01	1.12
Wet Arbeid Vreemdelingen 1994 (Employment Act Foreigners 1994),	1.12
Wet Minimumloon en Minimumvakantiebijslag 1968 (Act on Minimum Wage and Holiday Allowance 1968).	1.12
Wet Openbare Manifestaties 1988, Public Assemblies Act 1988 https://wetten.overheid.nl/BWBR0004318/2010-10-10	1.12

Inspectie SZW, Jaarverslag 2017. Den Haag, 2017 (Inspection SZW, Annual Report 2017, Den Haag 2017) https://www.inspectieszw.nl/publicaties/jaarverslagen/2018/05/14/jaarverslag-2017	1.12
Freedom in the World 2019 https://freedomhouse.org/report/freedom-world/2019/netherlands	1.12
Stichting Kwaliteit Bos-, Natuur- en Landschapswerk, 2018. Erbo – Erkenningsregeling bosaannemers 2018 (Foundation Quality for Works in Forest, Nature and landscape, 2018. Recognition scheme for forest contractors 2018) https://www.skbnl.nl/	1.12
Europees Migratie Netwerk EMN Factsheet: Illegale arbeid van derdelanders in Nederland. April 2017 https://www.emnnetherlands.nl/sites/default/files/2018-02/2017-Illegale%20arbeid%20van%20derdelanders.pdf	1.12
Oxfam, Guide to Free Prior and Informed Consent, Carlton June 2010 https://www.culturalsurvival.org/sites/default/files/guidetofreepriorinformedconsent_0.pdf	1.14
United Nations Permanent Forum on Indigenous Issues – Who are the indigenous peoples (Factsheet) https://www.un.org/esa/socdev/unpfii/documents/5session_factsheet1.pdf	1.15, 2.3
John B. Henriksen. Research on Best Practices for the Implementation of the Principles of ILO Convention No. 169. Key Principles in Implementing ILO Convention No. 169 (2008) http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---normes/documents/publication/wcms_118120.pdf	1.15, 2.3
Stichting Vervoeradres. Juridische informatie voor de logistieke praktijk www.sva.nl	1.16, 1.17
CMR 'Convention relative au Contrat de Transport International de Marchandises par Route' (Convention on the Contract for the International Carriage of Goods by Road)	1.16, 1.17
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Amnesty Intercountry Annual Report: The state of the world's human rights -information on key human rights issues, including: freedom of expression; intercountry justice; corporate accountability; the death penalty; and reproductive rights http://www.amnesty.org	2.1
World Bank: Worldwide Governance Indicators - http://info.worldbank.org/governance/wgi/index.aspx#home Use indicator 'Political stability and Absence of violence' specific for indicator 2.1	2.1
Greenpeace: www.greenpeace.org Search for 'conflict timber [country]'	2.1
CIFOR: http://www.cifor.org/ and http://www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm	2.1
Status of ratification of fundamental ILO conventions: http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO::	2.2
ILO Core Conventions Database: http://www.ilo.org/ilolex/english/docs/declworld.htm	2.2
ILO Declaration on Fundamental Principles and Rights at Work. Country reports. http://www.ilo.org/declaration/lang--en/index.htm Source of several reports. Search for 'racial discrimination', 'child labour', 'forced labour', 'gender equality', 'freedom of association'	2.2
ILO Child Labour Country Dashboard: http://www.ilo.org/ipec/Regionsandcountries/lang--en/index.htm	2.2
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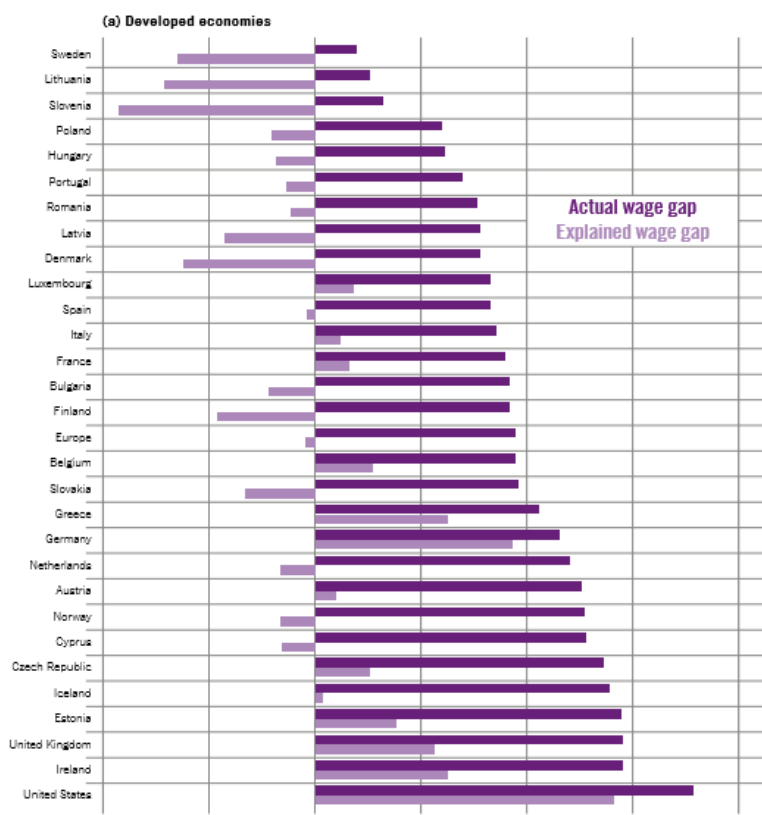
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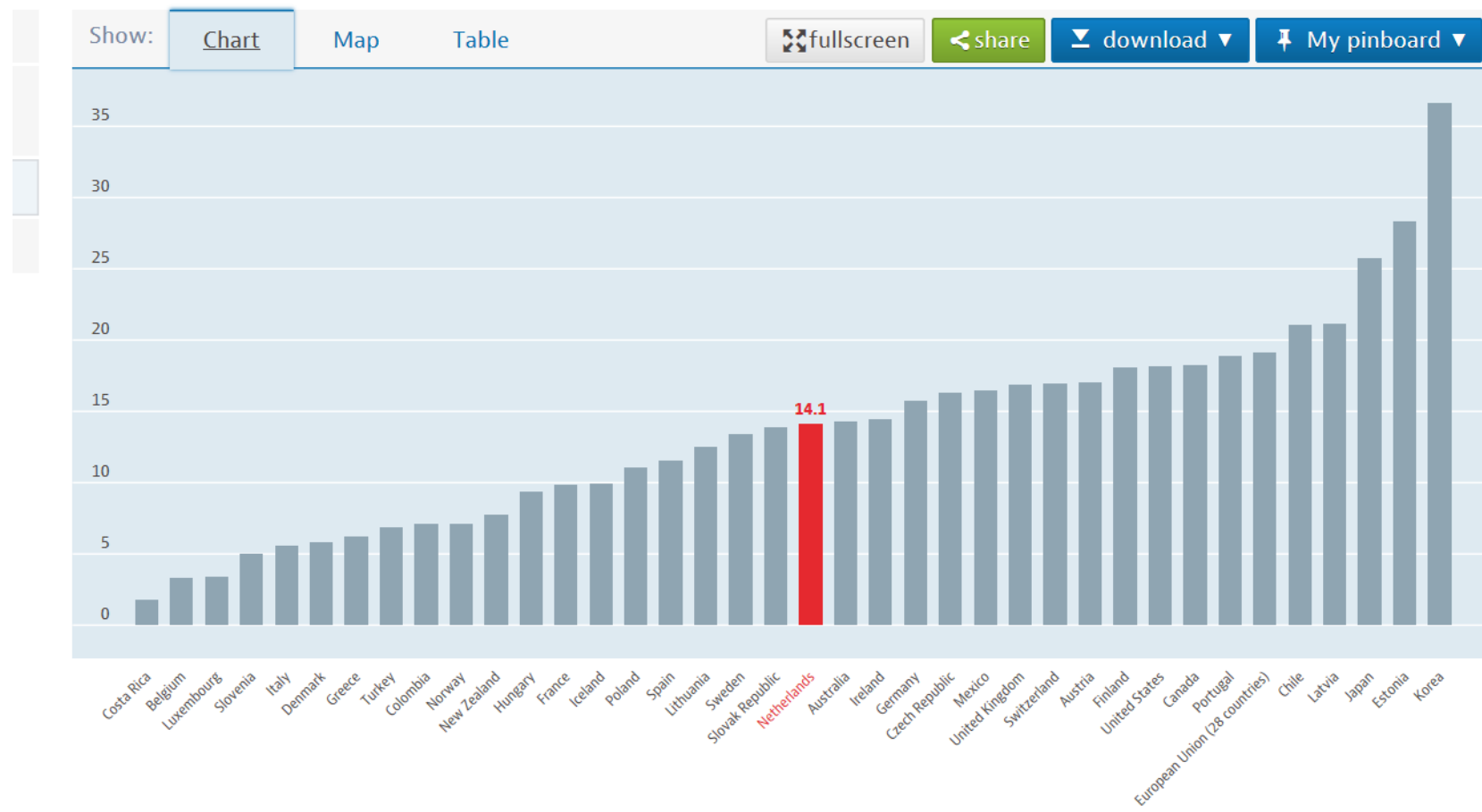
ANNEX 2 MEAN WAGE GAP BEFORE AND AFTER ADJUSTMENT IN SELECTED ECONOMIES

Figure 37 Eliminating the unexplained gender wage penalty: Mean wage gap before and after adjustment in selected economies, latest year: (a) developed economies; (b) emerging and developing economies



Source: ILO, Global Wage Report 2014 / 15 Wages and income inequality p. 49 (http://www.ilo.org/wcmsp5/groups/public/---dgreports/---dcomm/---publ/documents/publication/wcms_324678.pdf)

ANNEX 3 GENDER WAGE GAP ACCORDING TO OECD: The Netherlands's gender wage gap in 2017 compared to other EU countries



Source: OECD Data Gender wage gap (<https://data.oecd.org/earnwage/gender-wage-gap.htm>)

Update and Revision History

1. Updates

The table below presents the history of corrections and minor edits to the risk assessment. These changes result in second-level version number changes. This table is cleared whenever a new first-level version number is issued (see table 2 below).

Date	Version	Section/indicator	Change
31/07/20	1-1	Indicator 3.2	Added missing content for indicator in body of risk assessment. Risk designation unchanged.

2. Revisions

The table below presents the history of major changes and revisions to the risk assessment. These changes result in first-level version number changes. This table is persistent throughout the lifetime of the risk assessment.

Date	From version...	To version...	Section/indicator	Change