



Sustainable Forest Management Standard PEFC Uruguay:2020

PEFC Uruguay
Tel. (598)29146220/21
info@pefc.com.uy www.pefc.com.uy
Juncal 1327 D/Ot. 304 Edificio Ciudadela
Montevideo - Uruguay



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INTRODUCTION

The *Programme for the Endorsement of Forest Certification*, PEFC, is a global organization that promotes sustainable forest management through forest certification and labelling of forest products. Products with a PEFC declaration and/or label, reinforce that the raw materials used in their manufacture come from sustainably managed forests, recycled and controlled sources.

PEFC Council supports national and regional forest certification systems that meet their requirements. Systems are subject to periodic evaluations.

Local adaptation of global standards is achieved through regional and national forest certification systems. They describe the standards, procedures, and management criteria for carrying out forest certification at the regional, national, or subnational levels. They include a range of standards and guidelines, such as requirements for sustainable forest management, group certification and standard setting, among others.

Through its regional and national systems, PEFC can ensure that each country's sustainable forest management requirements are tailored to specific forest ecosystems, the legal and administrative framework, the sociocultural context, and other applicable factors.

This also ensures that all stakeholders are being represented in the process; participating in determining what sustainable forest management means in the context of their country and how it can be better implemented at the local level. Issues that are relevant at the local level, but are not captured at PEFC's sustainability benchmarks, are also incorporated into these standards. This is key to PEFC's success by empowering forester to do so in accordance with the standards in which they have participated in its development.

PEFC Uruguay is part of the Global PEFC Alliance since 2010. The Forest Certification System in Uruguay describes the requirements for forest certification and traceability of related industries operating in Uruguay. The certification of sustainable forest management and chain of custody of products from the forest represent a guarantee of traceability and sustainability of the respective processes. It demonstrates companies' commitment to sustainable development, compliance with legislation and social responsibility.

The Uruguay PEFC Standard for Sustainable Forest Management is part of the Forest Certification System of PEFC Uruguay and has been developed using an open, transparent, consultative, and consensus-based process, involving a wide range of stakeholders.



PEFC URUGUAY STANDARD FOR SUSTAINABLE FOREST MANAGEMENT

1 Scope

This standard sets out the specific planning requirements, criteria, and indicators for Sustainable Forest Management in Uruguay. This standard applies to forest plantations in forest management units, from both public and private organizations covering all their products and services. The requirements described in this document apply to the owners and managers of organizations as well as contractors and other operators in PEFC certified areas. Forest plantations with genetically modified trees are expressly excluded from the scope of this standard.

2 Normative references

The documents listed below, in whole or in part, are rules for consultation indispensable for the application of this document. For references with or without a date, the last edition of the referenced document (including any amendments) applies.

PEFC ST 1001, *Standard Setting – Requirements*

PEFC ST 1002, *Group Forest Management Certification – Requirements*

PEFC ST 1003, *Sustainable Forest Management Certification - Requirements*

PEFC GD 1007, *Endorsement and Mutual Recognition of National Systems and their Revision*

ISO Guide 2, *Standardization, and related activities — General vocabulary*

UNIT-ISO 9000-2015 *Sistemas de gestión de la calidad. Fundamentos y vocabulario.*

3 Terms and definitions

For the purpose of this standard the following terms and definitions apply.

3.1 Workplace accident

Event that arises from work or in the course of work that could have or results in injury and deterioration of health.

Note 1: An incident where injury and deterioration of health has sometimes been called an "accident".

Note 2: An incident where there have been no injuries and deterioration of health, but has the potential to cause them, can be called a "quasi-accident".

Note 3: Although there may be one or more nonconformities related to an incident, an incident may also occur even if there is no non-conformity.

Source: ISO 45001 (3.18)

3.2 Serious work accident

Work accident (3.1), that results in permanent or temporary disability greater than 30 days.

3.3 Fatal workplace accident

An event that happens to the person on or because of his or her employment and which causes his death.

3.4 Corrective action

Action to eliminate the cause of nonconformity and prevent it from happening again.

Note 1: there may be more than one cause for nonconformity.

Note 2: corrective action is taken to prevent something from happening again, while preventive action is taken to prevent something from happening.

Source: UNIT-ISO 9000:2015

3.5 Preventive action

Action taken to eliminate the cause of potential nonconformity or another undesirable potential situation.

Note 1: there may be more than one cause for potential nonconformity.

Note 2: preventive action is taken to prevent something from happening, while corrective action (3.12.2) is taken to prevent it from happening again"

Source: UNIT-ISO 9000:2015

3.6 Aquifer

Permeable geological formation capable of storing, transmitting, and providing usable amounts of water.

Source: Glosario Plan Nacional de Aguas.

3.7 Trees out of the forest

Trees that grow outside nationally designated forest land areas.

Note 1: these areas are generally classified as "agriculture" or "settlement".

3.8 Genetically modified trees

Trees in which genetic material has been altered in a way that does not occur naturally through natural crossbreeding and/or recombination, considering relevant legislation that stipulates a specific definition of genetically modified organisms.

Note 1: the following techniques are considered genetic modifications that result in genetically modified trees (directive 2001/18/EC of UE):

- 1) Recombinant nucleic acids involving the formation of new combinations of genetic material by inserting nucleic acid molecules produced by any means outside the body, to any virus, bacterial plasmid or other vector system and their incorporation into a host organism in which they do not exist naturally, but within which they are able to spread continuously;
- 2) Direct introduction into an organism of inheritable material, prepared outside that body, including micro-injection, macro-injection and micro-encapsulation;
- 3) Cell fusion (including protoplast fusion) or hybridization techniques in which living cells are formed with new combinations of inheritable genetic material through the fusion of two or more cells by methods that do not occur naturally.

Note 2: the following techniques are not considered genetic modifications that result in genetically modified trees (directive 2001/18/EC of UE):

- 1) In vitro fertilization;
- 2) Natural processes such as conjugation, transduction, transformation;
- 3) Polyploidy induction.

3.9 Certified area

Forest area covered by a sustainable forest management system according to the specification PEFC *sustainable forest management standard (PEFC ST 1003)*.

3.10 Ecologically important forest areas

Forest areas containing:

- a) protected, rare, sensitive, or representative forest ecosystems;
- b) significant concentrations of endemic species and habitats of threatened species, as defined in the recognized reference lists;
- c) endangered or protected on-site genetic courses;
- d) vast landscapes of global, regional, and national importance with natural distribution and abundance of natural species.

3.11 Forest

Plant association in which woodland predominates with a minimum area of 2,500 m², exploited or not, which is able to produce wood or other forest products, to exert some influence on soil conservation, hydrological regime, or climate, or that provides shelter or other benefits.

Source: Based on Artículo 4 de la Ley N° 15939 y del Decreto 452/88.

3.12 Degraded Forest

Long-term reduction of potential forest benefit provision, including wood, biodiversity, genetic variability and other products and services.

Source: FAO 2000 – Explanatory note.

3.13 Native Forest

Forest formation resulting from the evolution of biotic associations or natural regeneration, with or without human intervention, to the extent that it does not alter its functions.

3.14 Soil quality

Ability of the soil to operate within natural or managed ecosystems and to interact positively with the environment outside it.

3.15 Biotic community

Integrated group of species that inhabit a certain area, influencing each other in terms of distribution, abundance, and evolution.

3.16 Local community

Group of people who reside or work in a geographical place, registered around the area of influence of the forest management unit.

Source: Extracted from The Code of Good Forest Practices, 2004.

3.17 Conservation

Management of the use of the biosphere by the humans, so that it produces the greatest and sustained benefit for current generations, but that it maintains its potentiality to meet the needs and aspirations of future generations. Conservation is positive and encompasses preservation, maintenance, sustained use, restoration, and improvement of the natural environment.

Source: Global strategy for conservation. IUCN. 1980

3.18 Integrated pest control

Careful consideration of all available pest control techniques and subsequent integration of appropriate measures that discourage the development of pest populations and maintain pesticides and other interventions at levels that are economically justified and reduce or minimize risks to human health and the environment.

Source: FAO, 2018.

3.19 Forest conversion

Direct man-made forest change to non-forest land or forest plantations.

Note 1: regeneration through direct planting or planting and/or man-made promotion of natural seed sources, to the same dominant species that were harvested, or other species present in the historical mixture of species is not considered a conversion.

3.20 Biological corridors

3.20.1 Limited geographical spaces that constitute continuous passages between landscapes, ecosystems and natural or modified habitats, which ensure the maintenance of biological diversity and ecological and evolutionary processes, by facilitating, both migration and dispersal, species of wildlife, resulting in the conservation of them in the long term.

3.20.2 Extensions of un-harvested forest of variable width or areas with adequate vegetation, which allow the movement of animals through plantations.

Source: Extracted from The Code of Good Forest Practices, 2004.

3.21 Criterion

Category of conditions or processes through which sustainable forest management can be assessed.

Source: Montreal Process.

3.22 ILO Conventions

Eight conventions (ILO 29, 87, 98, 100, 105, 111, 138 y 182) identified by the ILO's Board of Directors as "fundamental" in terms of principles and rights at work: freedom of association and effective recognition of the right to collective bargaining; the elimination of all forms of forced or compulsory labor; the effective abolition of child labor and the elimination of discrimination in employment and occupation.

3.23 Visual basin

3.23.1 Conjoin of surfaces or areas that are viewed from an observation point, visual environment of a point.

3.23.2 Area reached by the gaze of an observer from a certain point, sweeping his surroundings in a 360° turn.

Source: Extracted from The Code of Good Forest Practices, 2004; UICN, 2001.

3.24 Soil degradation

Total or partial loss of physical, chemical, or biological properties resulting in reduced soil quality as a means for plant growth.

3.25 Biological diversity

Variability of living organisms from any source, including but not including terrestrial and marine ecosystems and other aquatic ecosystems and the ecological complexes of which they are part, diversity within each species, between species and ecosystems.

Source: Convention on Biological Diversity, 1992.

3.26 Document

Written or other information, which allows to evaluate the degree of compliance with the indicator and the defined objective.

3.27 Ecosystem

Dynamic complex of living organisms (communities of plants, animals, and microorganisms) and the non-living components of the environment with which they interact.

Source: Montreal Process.

3.28 Forest ecosystem

Ecological system composed of biotic and abiotic elements of the environment that interrelate between them and where the tree cover is the predominant in the plant cover.

Source: FAO

3.29 Non forestry ecosystem

Ecosystems that do not meet the definition of forest ecosystem.

3.30 Erosion

Loss of surface material from the ground by wind or water action.

3.31 Accelerated erosion

Relatively rapid loss of soil surface material because of man's activity.

3.32 Threatened species

Any species that may be endangered within a foreseeable future, in all or part of its range.

Note 1: three categories of threatened species are differentiated: critically endangered, endangered, and vulnerable.

Note 2: when a species faces an extremely high risk of extinction in the wild, it is classified as "critically endangered"; if this risk is very high, the species is considered "endangered", and if it is high, "vulnerable".

Source: Code of Good Forest Practices, 2004; IUCN, 2001.

3.33 Priority species

Species with conservation problems, endemic species of the region (which are not necessarily threatened), globally or ecologically unique species and species whose sustainable use is recommended to promote in the country.

Source: *Especies prioritarias para la conservación en Uruguay. Vertebrados, moluscos continentales y plantas vasculares*. Ministerio de Vivienda, Ordenamiento, Territorial y Medio Ambiente. 2013

3.34 Forestry

Establishment of a forest by deliberate planting and/or planting on land that, until then, was under different land use.

Note 1: afforestation involves a transformation of land use from non-forestry to forestry.

Source: FAO 2018.

3.35 Manager or administrator

Person who runs and controls an organization

Note 1: a manager may also be a person exercising his property rights or his traditional or customary tenure rights.

3.36 Habitat

Environment or environment in which an organism, species or animal or plant community exists and develops.

Source: Code of Good Forest Practices, 2004.

3.37 Indicator

Quantitative, qualitative, or mixed variable that can be measured or described and that, when regularly monitored, shows the meaning of change.

3.38 Documented information

Information that an organization must control and maintain, and the means that contains it.

Note 1: documented information can be in any format and medium and can come from any source.

Note 2: documented information may refer to:

- the management system, including related processes;
- information generated for the organization to operate (documentation);
- la evidencia de los resultados alcanzados (registros).

3.39 Forest inventory

Systematic analysis of data on forest resources in a given area. It allows the assessment of the current state and lays the foundations for analysis and planning, which are the starting point for sustainable forest management.

Source: FAO

3.40 Territorial inventory

Objective information, obtained in an initial data acquisition process that aims to know the basic characteristics of a certain geographical space.

Note 1: territorial inventory information has a dual nature, of the physical or ecological and socio-economic environment.

3.41 Forest management

System of forest land control and use practices, with the aim of fulfilling ecological, economic, and social functions relevant to the forest.

3.42 Sustainable forest management

Administration and use of forests and mountains so that, and to the extent that they maintain and/or improve their biodiversity, productivity, regeneration capacity, vitality, and their potential to fulfil, now and in the future, relevant ecological, economic, and social functions, at the local, national, and global levels, without causing harm to other ecosystems.

Source: Conference Ministerial Helsinki, 1993.

Note 1: sustainable management criteria include:

- a) Biodiversity conservation,
- b) Maintaining the productive capacity of forest ecosystems,
- c) Maintaining the health and vitality of forest ecosystems,
- d) Conservation and maintenance of soil and water resources,
- e) Maintaining forest contributions to global carbon cycles,
- f) Maintaining and improving multiple socio-economic benefits in the long term, to meet the needs of societies and
- g) A legal, institutional, and economic reference framework for forest conservation and sustainable management.

Source: Montreal Process, 1993.

3.43 Monitoring

Process of reviewing, observing, and measuring key variables or ecological and specific phenomena, against a predefined quantitative objective or standard.

Note 1: Extracted from The Code of Good Forest Practices, 2004

3.44 Phreatic napa

Level at which the soil saturation area reaches by water.

3.45 Standardization organism

Organization recognized for its standardization activities.

Note 1: a standardization body for a forest management certification system/standard is an organization that is responsible for the development and maintenance of standards for the forest certification system. Standardization bodies can be a national PEFC council, or the standardization body may be separate from the governance of the forest certification system.

3.46 Organization

Person or group of people who have their own roles with responsibilities, authorities, and relationships to achieve their goals.

Source: UNIT-ISO 9000:2015, 3.2.1.

Note: an organization applies for PEFC certification and is responsible for meeting PEFC's sustainable forest management requirements.

Note 2: an organization can be responsible for several forest management units.

Note 3: an administrator or owner can also take on the organizational role.

3.47 Landscape

Socioecological system consisting of a mosaic of natural and/or man-made ecosystems, with a characteristic configuration of topography, vegetation, land use and settlements that is influenced by the ecological, historical, economic, and cultural processes and activities of the area.

Source: Scherr et al, 2013.

3.48 Parameter

Data or factor needed to analyze or assess a situation.

3.49 Stakeholder

Person, group, community, or organization with an interest in the subject matter of this specification.

3.50 Affected stakeholder

3.50.1 interested party who may experience a direct change in living and/or working conditions caused by the implementation of this specification,

3.50.2 interested party who may be a user of this specification and is therefore the subject of the requirements of this specification.

Note 1: affected stakeholders include neighboring communities, indigenous peoples, workers, etc.

Note 2: having an interest in the subject matter of this specification (e.g., NGOs, the scientific community, civil society) is not the same as being affected.

Note 3: an interested party that may be a user of a specification is likely to become a certified entity, for example, a forest manager in the case of a forest management specification, or a wood processing company in the case of a chain of custody specification.

3.51 Pest

Any form of animal, plant, or pathological life, potentially harmful to animals or plants in general, their products or by-products.

Source: Code of Good Forest Practices, 2004

3.52 General management plan

Objectives, actions, and control agreements concerning the management of ecosystem resources and services for a set period of time.

Note 1: depending on local conditions, documented information or equivalent tools may fulfill this function.

3.53 Planning

Process of diagnosing and analyzing a situation and defining objectives aimed at improving the situation or solving the identified problem.

Source: Code of Good Forest Practices, 2004

3.54 Short-term planning

Planning in which the activities of each management unit are specified for one or two years.

3.55 Long-term planning

Planning performed in which the activities of each management unit are specified for one shift or more of rotation.

3.56 Forest plantation

Plant cover resulting from human planting or planting activities, with or without forestry treatment, established with tree forest species.

Note 1: equivalent to implanted forest.

Source: NBR14789:2001, def. 2.18.

3.57 Prevention

Set of activities or measures taken or envisaged at all stages of activity of the organization, to avoid or reduce risks.

Source: Code of Good Forest Practices, 2004

3.58 Procedure

A specified way to perform an activity or process.

Note 1: procedures may or may not be documented.

Source: UNIT-ISO 9000:2015, def. 3.4.5.

3.59 Non-wood forest products

All forest products except wood.

Note 1: non-wood forest products include materials obtained from trees, such as resin and leaves, as well as any other products of plants and animals.

Source: Code of Good Forest Practices, 2004

3.60 Reforestation

Restoration of the forest through planting and/or deliberate planting on land classified as forest.

Source: FAO, 2018.

3.61 Register

Evidence of the parameter, documentary or otherwise, which finds the degree of fulfilment of the corresponding objective.

3.62 Stand

Basic unit of the forest, geographically continuous, covered with trees of homogeneous characteristics, in terms of species, age, height and density of trees, soil type, slope, structure and volume.

3.63 Ecosystem services

Benefits obtained from ecosystems.

Note 1: ecosystem services include sourcing services such as food, water, wood, and fiber; regulatory services affecting climate, floods, diseases, waste, and water quality; cultural services that provide recreational, aesthetic, and spiritual benefits; and support services such as soil formation, photosynthesis and the nutrient cycle.

Source: definition and note based on *Millennium Ecosystem Assessment*, 2005.

3.64 Preventive forestry

Set of rules included within general forestry, to achieve mass structures with a lower degree of combustibility, that is, with greater resistance to the spread of fire.

3.65 Forest site

Observation unit to be valued.

Note 1: a forest site can be a stand, a field, or a set of fields or parcels.

Source: Code of Good Forest Practices, 2004

3.66 Management system

A set of elements of an organization that are interrelated or interacting to establish policies, objectives, and processes to achieve these goals.

Source: UNIT-ISO 9000:2015, def. 3.5.3.

3.67 Recurrence time

The time when, on average, it takes a given flow episode to happen.

3.68 Forest management unit

Part or all a company's forest heritage, subject to sustainable forest management.

3.69 Buffer zone

Adjoining area with protection areas, streams, lakes, parks, roads, or other protected spaces, in which activities are restricted.

Source: Code of Good Forest Practices, 2004

4 Planning

4.1 General

4.1.1 For the implementation and compliance with the established criteria and indicators, the forest management unit shall carry out planning consistent with the concept of Sustainable Forest Management, seeking a balance between the conservation of natural, historical – cultural and socio-economic resources, productivity (technical, economic, and financial) and social welfare in general. Forest management should cover the cycle of inventory and planning, implementation, monitoring and evaluation, and should include an adequate assessment of the social, environmental, and economic impacts of forest management. This will form a basis for a continuous improvement cycle.

4.1.2 The organization shall determine the limits and applicability of the management system to establish its scope

4.1.3 The organization shall identify affected stakeholders that are relevant to sustainable forest management, the relevant needs, and expectations of these stakeholders.

4.1.4 Organization must consider risks and opportunities related to meeting the requirements for sustainable forest management considering the size and scale of the organization's operations.

4.1.5 Responsibilities for the implementation and planning of sustainable management of the forest management unit shall be clearly defined and assigned within the organization.

4.1.6 The organization shall develop a commitment to comply with the sustainable forest management specification and other applicable requirements of the certification and improvement system of the sustainable forest management system.

4.1.7 The organization's compliance commitment shall be publicly available.

4.2 General Management Plan

4.2.1 The forest management unit shall have a General Management Plan. The plan must include management guidelines in the activities of the unit over which the controller has control.

4.2.2 The General Management Plan shall be a document in itself, subject to periodic review, appropriate to the size and uses of the forest area, or a series of documents including, but not limited to: forest management plans, operational forest management and treatment plans, production control plans (logging and non-wood goods and services), endangered species conservation plans, soil use and conservation plans, forest fire protection plans, prevention plans for illegal activities by third parties, integrated pest monitoring and management plans, forestry plans for the recovery of fire-affected forest areas or climate agents, construction plans and maintenance of infrastructure (including , roads, trails, collection courts, bridges) necessary for the development of the activities of the management unit.

4.2.3 The General Management Plan shall include the procedures through which forest managers seek to achieve the objectives defined for each indicator.

4.2.4 In management planning, forest resource inventory and mapping shall identify, protect and/or conserve areas of ecological importance containing significant concentrations of:

1. protected ecosystems, priority for their conservation, rare, vulnerable or representative;
2. areas representing natural habitats of endemic, threatened, conservation-specific species, defined in recognized reference lists;
3. threatened or protected genetic resources *in situ*;

and considering large significant areas of landscape on a global, regional, and national scale.

4.2.5 The management and mapping of forest resources, appropriate to local and national conditions and in correspondence with the requirements described, shall be established, and maintained.

4.2.6 Short and long-term planning of the management unit shall be periodically documented, implemented, and updated for:

- land use (after characterization of natural, historical - cultural and socio-economic resources), to determine the different areas of management;
- the production of a diversity of goods (loggers and non-loggers) and services, in a sustainable manner;

- implementation of each of the activities;
- conservation of biodiversity at the ecosystem, species, and genetic material level and where appropriate, diversity at the landscape level;
- prevention of occupational and environmental risks;
- prevention of unauthorized activities by third parties, including intrusion, permanent or temporary illegal occupation, unregulated recreational use, unauthorized onset of fire and harvesting or collection of unauthorized forest products.
- achieving sustainable economic performance, in view of new markets and economic activities linked to all relevant goods and services in the management unit.

4.2.7 The planning shall take in to account the different uses or functions of the management unit and the role of forest production in rural development. This should be used by those policy instruments established to support the production of commercial and non-commercial forest goods and services.

4.2.8 The socio-cultural context shall be considered in forest management planning, with reference to the traditional forest experience and knowledge of local communities and other stakeholders.

4.2.9 Management plans shall consider the results of scientific research where relevant.

4.2.10 The organization shall make public a summary of the management plan appropriate to the scope and scale of forest management and include information on the overall objectives and principles of forest management.

4.3. Legal Compliance - Legal, institutional, and economic framework for the conservation and sustainable management of forests

4.3.1 Those responsible for the management unit, whether public or private, must enforce the current legal framework applicable to it and the activities carried out therein.

NOTE 1: Compliance with the current legal framework concerns not only forest management, but ALL the requirements applicable to a forest management unit.

NOTA 2: For more information on the legal framework on some of the applicable legal requirements see **Annex A** information.

4.3.2 The organization shall identify and implement in the management unit the applicable legal regulations.

4.3.3 The organization shall have:

- updated legal regulations applicable to the management unit and the activities that are carried out and evidence of compliance with it
- legal permits or authorizations corresponding to the execution of those activities that require it,
- policies, procedures, instructions, codes of good practice defined internally, in accordance with the current legal framework.

4.3.4 The organization shall ensure:

- updating and monitoring the applicable legal framework;
- inform the staff responsible for the application of the regulations where appropriate.

5 Support

5.1 Resources

5.1.1 The organization shall identify and provide the necessary resources for the establishment, implementation, maintenance, and continuous improvement of the sustainable forest management system.

5.2 Competence

5.2.1 Forest managers, contractors, employees, and owners shall receive sufficient information and be kept up to date through ongoing training in relation to sustainable forest management, as a precondition for all management planning and practices described.

5.3 Communication

5.3.1 Effective communication and consultation shall be established with local communities, and other stakeholders related to sustainable forest management.

5.4 Complaints

5.4.1 Appropriate mechanisms shall be followed to resolve complaints and disputes related to forest management operations, land-use rights and working conditions.

5.5 Documented information

5.5.1 The management system of the organization shall include the documented information required by this specification and that determined by the organization itself as necessary for the effectiveness of the sustainable forest management system.

5.5.2 Documented information from the forest management unit shall include:

- a) General Management Plan;
- b) procedures and other documents necessary to carry out Sustainable Forest Management;
- c) the required records.

5.5.3 Documented information shall be relevant and up to date as appropriate to the organization's activities

5.5.4 Forest management unit managers shall establish a system to allow the updating and approval of documents where necessary.

5.5.5 All documentation necessary for Forest Management must be at the places of use.

5.5.6 The organization shall keep records providing evidence of compliance with the requirements of forest management standards.

5.5.7 Records shall be identified and kept for a period determined by the management unit, to provide evidence of the parameters, as well as the activities carried out.

6 Sustainable forest management criteria and indicators

6.1 To demonstrate compliance with indicators, forest managers may choose to determine or consider parameters other than those suggested in each indicator.

6.2 Criteria

6.2.1 CRITERION 1: Maintaining the contribution of forests to the global carbon cycle.

6.2.1.1 Indicator: Carbon uptake.

6.2.1.1.1 Management of the management unit shall aim at maintaining or increasing forests and their ecosystem services and maintaining or improving the economic, ecological, cultural, and social values of forest resources.

6.2.1.1.2 Parameters

- forested effective area in the management unit (ha);

- forested area relative to the forest fitness area (%) and area intended for other productions or uses relative to the total area (%);
- average annual increase ($m^3/ha/year$);

6.2.1.1.3 Procedures: to be defined by those responsible for the management unit

6.2.1.1.4 Documents: General Management Plan

6.2.1.1.5 Records: must provide evidence of the parameters

6.2.1.2 Indicator: State of carbon emissions.

6.2.1.2.1 Activities in the management unit shall be regulated with the aim of minimizing carbon emissions.

6.2.1.2.2 The quantity and quality of forest resources and the forest's ability to store and sequester carbon shall be safeguarded in the medium and long term by balancing harvest and growth rates, using appropriate forestry measures, and preferring techniques that minimize adverse impacts on forest resources.

6.2.1.2.3 Practices promoting greenhouse gas reduction in management operations and efficient use of resources shall be encouraged.

6.2.1.2.4 Forest conversion shall not occur unless it is in justified circumstances where the conversion:

- in accordance with national policy and applicable legislation for land use and forest management (see also Annex A);
- represents a proportion, not more than 5%, of the type of forest managed by an organization;
- do not have negative impacts on ecologically important forest areas, culturally and socially significant areas or other protected areas;
- do not destroy significantly high carbon sink areas;
- contributes to long-term conservation, economic and social benefits.

6.2.1.2.5 Reforestation and afforestation of ecologically important non-forest ecosystems shall not occur unless it is in justified circumstances where conversion:

- in accordance with the national policy and legislation applicable for land use and forest management (see also **Annex A**).

- do not have negative impacts on threatened non-forest ecosystems (including vulnerable, rare, or endangered ecosystems), culturally and socially significant areas, important habitats of threatened species or other protected areas;
- represent a small proportion of the ecologically important non-forest ecosystem managed by an organization;
- do not destroy significantly high carbon sink areas;
- contribute to long-term conservation, economic and social benefits.

6.2.1.2.6 The conversion of severely degraded forests into forest plantations shall be considered, it can add economic, ecological, social and/or cultural value. The conversion can be done if:

- in accordance with the national policy and legislation applicable for land use and forest management (see also **Annex A**).
- have a positive impact on vegetation's ability to hijack carbon in the long run
- do not have negative impacts on threatened non-forest ecosystems (including vulnerable, rare, or endangered ecosystems), culturally and socially significant areas, important habitats of threatened species or other protected areas.
- safeguard the protective functions of the forest for society and other ecosystem services;
- safeguard the socio-economic functions of forests, including recreational functions and aesthetic values of forests and other cultural services.
- evidence is provided that degradation is not a deliberate consequence of inadequate management practices.
- demonstrated with evidence that the area is not recovered or in the process of recovery.

6.2.1.2.7 Parameters:

- area of the management unit in which field burns are burned or fire is used as a forestry tool (ha) and percentage relative to the total area of the management unit (%)
- area on which conventional tillage is carried out, moving, and eventually mixing horizons (ha) and percentage with respect to the total area of the management unit (%).

6.2.1.2.8 Procedures: to be defined by those responsible for the management unit.

6.2.1.2.9 Documents: General Management Plan.

6.2.1.2.10 Records: must provide evidence of the parameters.

6.2.2 CRITERION 2: Maintenance and improvement of the health and vitality of forest ecosystems.

6.2.2.1 Indicator: Estate of the system of protection against forest fires, climatic agents, and mechanical damage.

6.2.2.1.1 The management unit shall have a system for the prevention and combat of forest fires, to ensure the survival and productivity of forest plantations and natural ecosystems present.

6.2.2.1.2 Appropriate measures shall be taken to prevent forest fires and in the event of an accident to minimized damage and losses as a result thereof.

6.2.2.1.3 Preventive forestry measures shall be regularly planned, implemented, and reviewed in a coordinated manner with the objectives of the management unit and foresee the proper simulations at the scale of the management unit;

6.2.2.1.4 The use of fire as a forestry tool in forestry grounds shall be avoided. Controlled burning may be carried out only after a technical evaluation.

6.2.2.1.5 Mechanical damage shall be prevented during forest treatment, harvesting or transport activities.

6.2.2.1.6 The management unit shall have contingency plans in case of damage caused by climate agents. Planning of forestry tasks should minimize mechanical damage to forest populations.

6.2.2.1.7 Forest areas affected by climate agents and/or fire and prevent mechanical damage from forestry activities

6.2.2.1.8 Parameters:

- fire-affected area in the management unit (ha/year);
- forestry plans and procedures for the recovery of fire-affected areas or climate agents in the management unit;
- number of people trained for forest fire protection;
- adequacy of forest fire protection infrastructure;
- number and type of specific tools, machinery, and equipment for forest fire protection according to the scale of the management unit;
- area recovered from the total affected by climate agents (%);

6.2.2.1.9 Procedures: to be defined by those responsible for the management unit

6.2.2.1.10 Documents:

- General Management Plan.
- Forest fire protection plan.

- Forestry plans and procedures for the recovery of fire-affected forest ecosystems and climate agents.

6.2.2.1.11 Records: must provide evidence of the parameters. Inventories. Mapping.

6.2.2.2 Indicator: Health of forest ecosystems.

6.2.2.2.1 Real and potential health risks shall be considered in all tasks to be carried out. Documented preventive actions should be carried out in the management unit to reduce the incidence of pests.

6.2.2.2.2 The existing forest pests in the management unit shall be identified and monitored. Strategies should be established to minimize the risks of the introduction of harmful organisms and to prevent the increase in incidence of existing ones.

6.2.2.2.3 Pest control alternatives shall be selected, giving preference to biological, forestry or mechanical control measures over the use of phytosanitary products. Pathogens and harmful agents shall be monitored under the guidelines of an integrated pest management system. The best environmentally and economical pest management and control alternatives should be determined.

6.2.2.2.4 Immediate corrective action plans shall be available in the event of significant incidents.

6.2.2.2.5 All use of pesticides in the management unit shall be documented

6.2.2.2.6 WHO Type 1A and 1B pesticides and other highly toxic pesticides are prohibited, except where no viable alternative is available.

6.2.2.2.7 Any exception to the use of WHO Type 1A and 1B pesticides shall comply with the WHO Pesticides Exception Justification Procedure (see **Annex B**)

6.2.2.2.8 Pesticides such as chlorinated hydrocarbons whose derivatives remain biologically active and accumulate in the up and down chain beyond their intended use and any pesticides prohibited by international agreement are prohibited.

NOTE: "Pesticides prohibited by international agreements" are defined in the Stockholm Convention on Persistent Organic Pollutants 2001 and its amendments. Rotterdam Convention in Annex III and the pesticides listed in the Montreal Protocol.

6.2.2.2.9 The use of pesticides shall follow the instructions of the pesticide manufacturer and be implemented with appropriate equipment by trained personnel.

6.2.2.2.10 Where fertilizers are used, they shall be applied in a controlled manner and with due consideration for the environment.

6.2.2.2.11 Parameters: Result of the existence and implementation of an integrated pest management system, which considers at least:

- quantification of the incidence of pests in plantations;
- quantity and frequency of application of phytosanitary products as a complement to biological, forestry or mechanical control measures;
- the existence and implementation of documented prospecting, prevention, and control measures.

6.2.2.2.12 Procedures: to be defined by those responsible for the management unit

6.2.2. 2.13 Documents:

- Integrated pest management plans.
- Forest recovery plans and procedures in pest-affected forest ecosystems.
- List of pesticides used and/or stored.
- Procedures for the prevention of mechanical damage during forest treatments, harvesting or transport.

6.2.2. 2.14 Records: shall provide evidence of the parameters. Reports of monitoring results and implementation of integrated pest management plans.

6.2.3 CRITERION 3: Maintaining and improving the productive capacity of forest ecosystems

6.2.3.1 Indicator: Genotypes used in the forested area for obtaining goods, both lumber and non-loggers and services, in relation to the total area in the management unit

6.2.3.1.1 Land use shall be planned in the management unit, preceded by a characterization of natural and sociocultural resources to define the different management areas. It shall be determined, for each site, species, origins, or varieties introduced and appropriate genotypes, the impacts on ecosystems and genetic integrity of native species and local origins of which have been assessed. Only those introduced species, provenances or varieties whose impacts on the ecosystem and on the genetic integrity of native species and local provenances have been scientifically evaluated should be used and when negative impacts can be avoided or minimized.

6.2.3.1.2 The relationship between the total area available in the management unit with capacity for forest production, the area forested and that intended for other productions or uses shall be determined.

6.2.3.1.3 The use of genetically modified trees is expressly prohibited.

6.2.3.1.4 The techniques and equipment to be used in each activity shall be defined, as well as the planning, establishing, and maintaining the infrastructure necessary to carry out sustainable forest management.

6.2.3.1.5 Parameters:

- forested effective area in the management unit (ha);
- forested area relative to the forest fitness area (%) and area intended for other productions or uses relative to the total area (%);
- list of species, origins, introduced varieties or clones used;
- forested areas with each species, origin, variety introduced or clone (ha);
- infrastructure construction and maintenance plans.

6.2.3.1.6 Procedures: to be defined by managers of the management unit.

6.2.3.1.7 Documents: General Management Plan.

6.2.3.1.8 Records: must provide evidence of the parameters. Satellite images.

6.2.3.2 Indicator: periodic balance of forest plantations in terms of forested effective area, growing stocks, increase, mortality, and crop yields for the management unit

6.2.3.2.1 The conservation of forest plantation productivity in the management unit should be reflected in the relationship between the increase in growing stocks and the volume of harvest, at reference periods of the General Management Plan.

6.2.3.2.2 Predictable relationships should be identified between the forested effective area, growing stocks, increased stocks, and harvest yields of forest plantations; assess possible losses from various causes.

6.3.2. 2.3 Parameters:

- periodic area planted (ha);
- total and commercial volume (m^3/ha);
- harvested periodic area (ha);
- average annual increase ($m^3/ha/year$);
- annual harvest volume ($m^3/year$);
- periodic harvest volume (m^3);
- differences between projected and actual annual harvest volumes ($m^3/year$).

6.2.3.2.4 Procedures: (a) to be defined by managers of the management unit

6.2.3.2.5 Documents: General Management Plan. Wood production control plans. Forest Inventory. Contracts or harvest orders. Images to him.

6.2.3.2.6 Records: must provide evidence of the parameters. Periodic inventory reports. Annual/periodic harvest reports. Mapping.

6.2.3.3 Indicator: Percentage of harvested wood versus wood produced.

6.2.3.3.1 Adequate control of production shall be carried out, identifying the volumes produced and the volumes used or marketed, newspapers. It shall try to maximize the percentage of volume used to gain greater use of the resource.

6.2.3.3.2 In order to obtain maximum commercial use of the forest, tree waste resulting from forest management practices and forest harvesting, should be minimized, mainly from woody products and prevent losses.

6.2.3.3.3 Parameters:

- volume of standing rolled wood ($m^3/year$; $m^3/period$);
- volume of wood marketed ($m^3/year$; $m^3/period$);
- relationship between marketed and produced wood (%) annually or periodically.
- differences between projected and actual annual harvest volumes ($m^3/year$).

6.2.3.3.4 Procedures: to be defined by managers of the management unit.

6.2.3.3.5 Documents: General Management Plan. Operational plans for forest treatments (pruning, general or other interventions) and harvesting. Forest inventory reports. Business reports.

6.2.3.3.6 Records: production and marketing reports and sheets.

6.2.3.4 Indicator: Quantity of non-wood products and forest services

6.2.3.4.1 Goods and services in forests that enable non-wood products to be obtained, both for the producer and for the community, shall be identified and quantified.

6.2.3.4.2 non-wood forest products of the management unit should be identified and quantified and prevent unauthorized use.

6.2.3.4.3 Parameters:

- forester (Livestock Units/ha/year);
- beekeeping production (number of production units/ha/year or kg of product/ha/year);

- production and/or collection of fungi (kg/year);
- resins and essential oils (liters/ha/year);
- obtaining or marketing of seeds (kg/ha/year);
- authorized hunting and recreational fishing activities (Number of annual visitors);
- recreation activities (Number of annual visitors);
- other products that managers of the management unit identify and evaluate.
- area with tree cover that qualifies as a protective forest (ha) and its relationship to the total area of the management unit (%).

6.2.3.4.4 Procedures: to be defined by those responsible for the management unit.

6.2.3.4.5 Documents: General Management Plan. Production plans for goods (loggers and non-loggers) and services.

6.2.3.4.6 Records: Must provide evidence of the parameters. Records of non-wood products obtained and marketed by the management unit.

6.2.4 CRITERION 4: Biodiversity conservation

6.2.4.1 Indicator: Area of natural ecosystems

6.2.4.1.1 The presence of natural ecosystems in the management unit should be identified and quantified to conserve biodiversity.

6.2.4.1.2 Parameters:

1. location of the management unit in its biogeographical context
2. total area of each identified natural ecosystem (ha)
3. relationship between the surface of each identified natural ecosystem and the total area of the management unit (%)

6.2.4.1.3 Procedures: To be defined by managers of the management unit.

6.2.4.1.4 Documents: General Management Plan.

6.2.4.1.5 Records: must provide evidence of the parameters. Mapping.

6.2.4.2 Indicator: State of ecosystems, species, and their genetic diversity

6.2.4.2.1 Natural ecosystems present in the management unit should be described and evaluated to identify sites, species, or communities of importance for biodiversity conservation.

6.2.4.2.2 The management of identified natural ecosystems and animal and plant species, both native and exotic, shall be described and planned considering, if relevant, the following:

- monitoring of habitats to be preserved in the management unit, including at least abundance/wealth indices/indicators for threatened species, priority and of singular importance for conservation, as well as exotic species that pose a threat or pest;
- adequacy of animal endowment to load capacity in the management unit;
- formulation and implementation of forestry procedures including biodiversity conservation measures such as the maintenance of dead, fallen or standing trees, such as wildlife habitat, old groves, rare or unique species, etc.) while simultaneously considering the potential effects of these measures on human safety and the protection and stability of surrounding forests and ecosystems.

6.2.4.2.3 Parameters:

- list of predominant native and exotic plant and animal species of the management unit;
- list of endangered native species (critically endangered, endangered or vulnerable), priority and of singular importance for the conservation of biological diversity;

NOTE: As guidance, it is recommended to use the guidelines established by government institutions

- list and respective areas (ha) of habitats of importance to biodiversity to be preserved;
- Identification of ecosystems (including springs, wetlands, rocky and broken escarpments) to conserve and recover if appropriate;
- list of exotic plant and animal species that pose a threat or pest;
- assessment of the conservation status of natural ecosystems of importance for biodiversity conservation;
- the existence, if applicable, of plans to:
 - conservation and/or restoration of natural ecosystems;
 - conservation of native plant and animal species;
 - control of exotic animal and plant species that pose a threat or pest;
 - construction and maintenance of infrastructure, which contemplate the conservation of ecosystems, species, and their habitats.

6.2.4.2.4 Procedures: To be defined by those responsible for the management unit

6.2.4.2.5 Documents: General Management Plan. Registration of native forests (before the competent authorities). Plan for the conservation and/or restoration of natural ecosystems. Conservation plan for native plant and animal species. Control plan for exotic animal and plant species that pose a threat or pest.

6.2.4.2.6 Records: Listed and species categorization. Reports of assessment and monitoring of ecosystems and plant and animal species.

6.2.4.3. Indicator: Surface of biological corridors and buffer zones

6.2.4.3.1. Buffer zones shall be established between habitats and/or ecosystems of interest and forest plantations, so as not to compromise their conservation.

6.2.4.3.2 Contributions to the conservation of the natural ecosystems and species of interest present in the management unit shall be contributed through territorial planning of the management unit, including biological corridors and buffer zones.

6.2.4.3.3 Parameters:

- Identification of buffer zones between habitats of interest and plantations (ha).
- surface of biological corridors (ha).

6.2.4.3.4 Procedures: To be defined by the head of the management unit.

6.2.4.3.5 Documents: General Management Plan; specific plan for the coordinated management of biodiversity conservation areas, biological corridors, and buffer zones.

6.2.4.3.6 Records: You must provide evidence of the parameters. imagery. Cartography.

6.2.5 CRITERION 5: Conservation and maintenance of soil and water resources

6.2.5.1 Indicator: State of the soil resource and its evolution, relationship between suitability and current land use in the management unit.

6.2.5.1.1 The management unit must have information to design practices that allow the use of the land resource according to its suitability and ensure its proper conservation and recovery.

6.2.5.1.2 A diagnosis of the situation of the soil resource with respect to the previous and current use must be carried out, which allows the preparation and periodic review of the soil management plan of the management unit. Minimize the proportion of areas whose use/management is not consistent with their fitness for use.

6.2.5.1.3 A representative number of samples shall be defined according to the soil types and surface area of the management unit to establish a baseline as to the state of the soil prior to the start of rotation and to define the frequency of determinations, with a minimum of one per rotation.

6.2.5.1.4 Parameters:

- surface area of the different types of soils present in the management unit (ha);

- fitness for use of the different types of soils present in the management unit;
- main physical and chemical properties of the soils of the management unit;
- evaluation of morphological parameters (at least of horizons A and B):
 - succession of horizons;
 - thicknesses of horizons;
 - texture and structure of the horizons.
- periodic evaluation through chemical analysis:
 - pH;
 - organic matter content;
 - available phosphorus (estimated by Bray Method No. 1);
 - interchangeable bases;
 - interchangeable aluminum.
- conservation status of the soil resource;
- soil surface whose current use and management is not consistent with their suitability (ha).

6.2.5.1.5 Procedures: To be defined by those responsible for the management unit

NOTE: As guidance, it is recommended to use the guidelines established by government institutions.

6.2.5.1.6 Records: they must provide evidence of the parameters. Soil mapping of the management unit. Soil analysis of the management unit.

6.2.5.2 Indicator: Area of affected soils and level of affectation by erosion and other types of physical degradation.

6.2.5.2.1 The potential risks of soil erosion and degradation should be considered in the planning and execution of all tasks to be carried out.

6.2.5.2.2 It shall identify affected areas of potential risk and take documented preventive and corrective measures to reduce, prevent and even reverse the advance of erosive processes and other types of physical degradation.

6.2.5.2.3 Plans and procedures must be formulated, implemented, and periodically reviewed to prevent and minimize areas affected by degradation processes. Plans must include, among others:

- procedures to control animal load in areas under grazing and/or under silvopastoral use.
- application of techniques and tools according to the floors of the management unit;
- procedures to reduce traffic in the direction of the maximum slope during forestry operations; minimize the impact of harvesting, collection and/or loading machinery on the soils of the management unit; respect waiting times in the operation of machinery

- in terms of the transit conditions of the soils and roads; minimize times and areas of exposure of soil devoid of vegetation cover;
- prioritize the direction of tilling perpendicular to the direction of the maximum slope

6.2.5.2.4 Parameters: Identification and periodic quantification of the affected areas due to degradation processes, among others of:

- laminar erosion;
- water erosion furrows;
- gully;
- bare soil;
- compaction by machinery traffic;
- erosion associated with infrastructure works.

6.2.5.2.5 Procedures: To be defined by those responsible for the management unit

NOTE: As a guideline, it is recommended to follow the recommendations of the National Code of Good Forestry Practices and to use the Usle –RUSLE model for estimating expected erosion validated at the national level.

6.5.2.7 Documents: General Management Plan. Corrective action plans for soil degradation processes. Forestry, silvopastoral and harvest rules to prevent, attenuate or correct processes of degradation of the soil resource.

6.5.2.8 Records: The must provide evidence of the parameters. Soil mapping of the management unit. Evaluation reports on results of corrective action plans.

6.2.5.3 Indicator: State of quality of the water resource.

6.2.5.3.1 In the management of natural resources the forest management unit shall consider the water resource, to minimize potential adverse effects on its quality. It shall identify and delimit the basins associated with forest management.

6.2.5.3.2 The current state of the resource must be known and monitored over time according to the scale of the management unit. Where implemented, water monitoring points shall be established, and water quality monitoring plans defined.

6.2.5.3.3 In cases where activities in the forest management unit affect the quality of surface water in the defined basins, corrective action shall be established.

6.2.5.3.4 Parameters:

- forested area in the identified basins (ha);
- physico-chemical analysis of surface water, including at least Total nitrogen (mg/lN), Total phosphorus (PO_4 , $\mu\text{g/l}$ P), Total Suspended Solids (mg/l);

6.2.5.3.5 Procedures: To be defined by those responsible for forest management.

6.2.5.3.6 Documents: General Management Plan. Water quality monitoring plans.

NOTE: As guidance, the use of guidelines established by government agencies and the National Code of Good Forestry Practices is recommended.

6.2.5.3.7 Records: You must provide evidence of the parameters. Cartography that identifies the basin associated with the forest management unit, watercourses, protection strips and monitoring points or sites. Results of surface water analysis.

6.2.5.4 Indicator: Chemicals and waste management

6.2.5.4.1 In the use of agrochemicals, fuels, and lubricants, as well as other activities of the management unit, it shall prevent contamination of soil and water resources due to activities of the management unit.

6.2.5.4.2 The management plan of the management unit must define how to manage among others:

- storage, handling and application of agrochemicals and prevention of possible spills that can affect the quality of soil and water resources;
- storage, handling of lubricants and fuels and prevention of possible spills that can affect the quality of soil and water resources
- disposal of liquid and solid waste;
- environmental accident report

6.2.5.4.3 In cases where activities in the forest management unit affect the quality of soil and water resources, corrective actions shall be taken.

6.5.4.4 Procedures: To be defined by those responsible for the management unit.

NOTE: As guidance, the use of guidelines established by government agencies and the National Code of Good Forestry Practices is recommended.

6.5.4.5 Documents: General Management Plan. Specific plans and procedures for operations related to the use of agrochemicals, fuels, and lubricants, for the disposal of liquid and solid waste and for forestry activities or for the installation and maintenance of infrastructure that may affect the quality and use of soil and water resources. Contingency plans in case of spills of agrochemicals, fuels, or lubricants.

6.5.4.6 Records: Specific plans and procedures for operations related to the use of agrochemicals, fuels, and lubricants, for the disposal of liquid and solid waste and for forestry activities that may affect the quality and use of soil and water resources. Incident reports.

6.2.6 CRITERION 6: Maintenance and improvement of multiple long-term socio-economic benefits to meet the needs of communities

6.2.6.1 Indicator: Conditions social and labor of workers in the management unit

6.2.6.1.1 A person responsible for implementing a policy on the health and safety of staff working in the management unit shall be appointed.

6.2.6.1.2 Parameters:

- number of jobs generated, directly and indirectly, by the forest management unit;
- verification of compliance with collective agreements and agreements developed in different areas;
- levels of remuneration in accordance with the provisions of the applicable legislation
- accident rate at work (number of accidents/total hours worked annually).
- commitment to equal opportunities, non-discrimination, and a workplace free of harassment, promoting gender equity where possible.

6.2.6.1.3 Procedures: To be defined by those responsible for the management unit

6.2.6.1.4 Documents: General Management Plan. Documentation that guarantees the fulfillment of the objectives. Employment and service contracts with contractors and workers.

6.2.6.1.5 Records: You must reflect the parameters. Records of authorizations, registrations and other certificates granted by the competent control bodies. Records of labor inspections.

6.2.6.2 Indicator: Nivel of training of the workers of the management unit

6.2.6.2.1 Workers performing tasks in the management unit, both unit and of the contracted companies, shall be qualified for the activities they carry out and trained in activities related to their work, safety, and hygiene.

6.2.6.2.2 Parameters:

- hours of training for workers;
- number of workers trained out of the total number of workers;
- degree of compliance with the training plan (%);
- evaluation of the results of the training provided where appropriate.

6.2.6.2.3 Procedures: Mechanisms to identify the need for training according to the activities of the management unit.

6.2.6.2.4 Documents: General Management Plan. Contracts with forest service companies.

6.2.6.2.5 Registrations: Registration of the training days carried out.

6.2.6.3 Indicator: Relationship with local communities

6.2.6.3.1 The social and cultural aspects of the community shall be incorporated into the sustainable forest management, to generate benefits for both the management unit and its employees and communities and to promote a good understanding of them.

6.2.6.3.2 The heads of the forest management unit shall identify a person in charge of the relationship with the local community with the aim of promoting communication and good understanding with the communities involved in the productive process of the forest management unit and consider in the planning of forest management the opportunities for employment and promotion of activities in areas of influence, as a contribution to rural development.

6.2.6.3.3 Parameters:

1. identification of stakeholders in the forest management process;
2. recording of various activities relating to local communities, e.g., recreational, cultural, consultation;
3. number of people benefiting from community relations programs;
4. annual records of the procurement of wood and non-wood products and/or services with community participation.

6.2.6.3.4 Procedures: Plans of relationship and interaction with the communities that allow the reception and attention of suggestions, queries, and complaints.

6.2.6.3.5 Documents: General Management Plan. Plans to promote wood and non-wood products and services. Relationship plans with local communities.

6.2.6.3.6 Records: They must reflect the parameters.

6.2.6.4 Indicator: Conservation of landscape, historical, cultural, and recreational values

6.2.6.4.1 In the planning of forest management, the landscape and recreational values shall be considered as pre-existing resources, while preserving historical, cultural, and spiritual values.

6.2.6.4.2 Sustainable forest management should be considered as contributing to the research and data collection necessary for sustainable forest management or supporting relevant research activities carried out by other organisations where appropriate

Parameters:

- location and characterization of sites with significant historical, cultural and/or recreational values for the area;
- operational plans, among others, forest treatment, harvesting, installation and maintenance of infrastructure, which consider the conservation and timely improvement of the relevant historical, cultural, recreational and/or landscape values in the management unit.

6.2.6.4.3 Procedures:

- plan for the identification, monitoring and conservation of historical, landscape, cultural and recreational values.

NOTE: As a guideline, it is recommended to use the guidelines established by government institutions.

6.2.6.4.4 Documents: General Management Plan.

6.2.6.4.5 Records: They must reflect the parameters.

7 Performance evaluation

7.1 Monitoring, measurement, analysis, and evaluation

7.1.1 Forest resources shall be monitored regularly, and their management evaluated, including ecological, social, and economic impacts, and the results must be fed back into the planning process.

7.1.2 The health and vitality of forests, especially key biotic and abiotic factors that may affect the health and vitality of forest ecosystems, should be monitored periodically.

7.1.3 The forest owner/manager shall regulate, monitor, and control the use of non-wood forest products, including hunting and fishing.

7.1.4 Working conditions shall be regularly monitored and adapted as necessary

7.2 Internal audit

7.2.1 At planned intervals, an internal audit program should be established to provide information on whether the management system

- a) conforms to
 - the organization's requirements for its management system;
 - the requirements of the national specification for sustainable forest management
- b) it is effectively implemented and maintained.

7.2.2 The organization shall:

- a) plan, establish, implement, and maintain an audit program including frequency, methods, responsibilities, planning requirements and reporting, which shall consider the importance of the processes concerned and the results of previous audits;
- b) define the audit criteria and the scope of each audit;
- c) selecting auditors and conducting audits to ensure the objectivity and impartiality of the audit process;
- d) ensure that the results of the audits are reported to the relevant management;
- e) retain the information documented as evidence of the implementation of the audit program and its findings.

7.3 Management review

7.3.1 A review of shall be conducted at least annually:

- a) the status of the actions of the reviews of previous reviews;
- b) changes in external and internal issues that are relevant to the management system;
- c) information on the performance of the organization, including trends in:
 - nonconformities and corrective actions;
 - monitoring and measurement results;

- audit results.
- d) opportunities for continuous improvement.

7.3.2 The results of the management review shall include decisions relating to opportunities for continuous improvement and any need for changes in the management system.

7.3.3. The documented information resulting from the review shall be retained as evidence of the review.

7.4. Declarations

7.4.1 The organization shall use the "100% PEFC certified" declaration or other system-specific declaration to communicate the origin of products within the scope of a sustainable management certificate, to customers with a PEFC chain of custody.

7.4.2 The organization shall ensure that when forest owners/managers sell products from areas other than those covered by the standard, only products from areas covered by the standard are sold with the "100% PEFC certified" declaration or other scheme-specific declaration.

7.4.3 The organization shall require that declarations of origin of products in a certified area be made only by forest owners/managers covered by a recognized PEFC certificate issued in compliance with the specification.

7.4.4 The organization shall provide a client with chain of custody certification with at least the following information:

- (a) details of the organization;
- (b) formal declaration of the specific category of material (percentage of certified material) for each declared product in the documentation (where applicable);
- (c) identification of the sustainable forest management certificate or other document confirming the status of certified supplier.

8 Improvement

8.1 No conformities and corrective actions

8.1.1 In the event of no-conformity, the organization shall:

a) assess no-conformity and, where appropriate:

- i. take steps to monitor and correct;
- ii. deal with the consequences.

b) assess the need to act to eliminate the causes of non-conformity, so that it does not recur or occur elsewhere, by:

- i. assess non-conformity;
- ii. determine the causes of non-conformity;
- iii. determine whether similar nonconformities exist or could occur.

c) implement any necessary actions.

d) review the effectiveness of any corrective action taken.

e) make changes to the management system, if necessary.

8.1.2 Corrective actions shall be appropriate for the purposes of the nonconformities found.

8.1.3 The organization shall retain documented information as evidence of:

- (a) the nature of the non-conformities and the subsequent measures taken;
- (b) the results of any corrective action.

8.2 Continuous improvement

8.2.1 The suitability, adequacy and effectiveness of the sustainable forest management system and sustainable forest management should be continuously improved.

Annex A (Informative)

National Legal Framework applicable to the forest management unit

This Addendum presents a non-exhaustive listing of applicable legal and regulatory requirements and does not remove responsibility from the organization implementing this standard to identify and enforce other laws or regulations as applicable or updates to these.

NT. English translation of the standard is done only to the effect of the international revision, not the actual implementation of the standard, therefore, the legal framework list remains in the original language.

A.1 Plantación Forestal

A.1.1 Emitidos por Dirección General Forestal:

- Registro de Bosque plantado;
- Aprobación del Plan de manejo;
- Certificado de Registro y Calificación de Bosques;
- Certificado de exoneración de Impuestos por área forestada.

A.1.2 Emitidos por Dirección Nacional de Medio Ambiente (para plantaciones mayores a 100 ha):

- Autorización Ambiental Previa;
- Aprobación del Plan de manejo (mismo plan presentado a DGF).

Para el transporte: Guía de tránsito

A.1.3 Principales requisitos de licencia (plan de manejo forestal, plan de aprovechamiento o similar)

Las plantaciones forestales en Uruguay no tienen obligatoriedad de registro ante la DGF salvo que se requiera su calificación, basado en el Decreto 452/988. El mismo establece los requisitos para registrar las plantaciones forestales y para realizarlo, un experto inscripto en dicho ente (ingeniero agrónomo forestal o técnico forestal) deberá presentar un Proyecto Forestal que incluya un Plan de Manejo que especifique la información solicitada.

La DGF es quien aprueba o no dicho Proyecto y otorga el Registro y el Certificado de Calificación de bosque. En caso de que no sea aprobado o se pida modificaciones, se deberá entregar nuevamente el documento modificado. La plantación se puede realizar únicamente cuando el Proyecto Forestal está aprobado.

Una vez realizada la plantación, deberá presentarse ante DGF una declaración jurada de dicha plantación donde se incluye el titular, ubicación superficie plantada por padrón y tipo de suelo entre otros requisitos.

Las plantaciones forestales calificadas en Bosque de Rendimiento, Bosque Protector Artificial y Bosque de Rendimiento de Madera de Calidad pueden acceder a diversos beneficios tributarios. En el caso de las plantaciones destinadas a la producción de madera de calidad, el registro es obligatorio por el Decreto 38/008. Se entiende por proyectos de "madera de calidad" a los proyectos de plantación de bosques de rendimiento sometidos a manejos de podas y raleos con el objetivo final de aserrado, debobinado o faqueado y que en la corta final tengan entre 100 y 450 árboles por ha y más de 15 años de plantados.

En un análisis detallado se puede realizar una diferenciación entre plantaciones menores a 100 ha y plantaciones mayores a 100 ha.

A.1.3.1 Plantaciones forestales menores a 100 ha

Las plantaciones forestales menores a 100 ha no tienen obligación de ser registradas ante la DGF. Esto significa que no es obligatorio presentar plan de manejo ni otra información solicitada que se requiera para su registro y posterior calificación salvo para acceder a los beneficios tributarios según correspondan. De igual manera todos los bosques deberán cumplir las medidas de prevención de incendios Decreto Nº 849/988 (art 5).

A.1.3.2 Plantaciones forestales mayores a 100 ha

Para plantaciones forestales de más de 100 ha, es necesario una Autorización Ambiental Previa (emitida por DINAMA) de carácter obligatorio por decreto **349/005** y el registro frente a DGF regulado por el decreto 452/988

El **Decreto N° 349/005** establece que para aquellas plantaciones de más de 100 hectáreas, es obligatoria la solicitud de una Autorización Ambiental Previa (AAP), para todos aquellos proyectos forestales posteriores al año 2005.

Deberá presentarse dicha solicitud ante la Dirección Nacional de Medio Ambiente (DINAMA) siendo requisito obtener la AAP para poder plantar. La obtención de la AAP implica que quien proponga el proyecto (en este caso empresas forestales o personas físicas) declare cuál será el diseño de plantación previsto junto con las actividades del proyecto en las diferentes etapas del mismo (pre y post-plantación/ cosecha /abandono). Asimismo se deberá caracterizar al medio receptor a ser afectado (medio físico, biótico y social). De la evaluación que surja de la interacción entre las actividades del proyecto con el medio receptor, se identificarán los posibles impactos del proyecto, debiéndose considerar medidas de prevención y mitigación para prevenir o mitigar los impactos negativos significativos de haberlos. Algunas de estas medidas pueden ser: mantener fajas de amortiguación a cursos de agua, a ecosistemas de interés natural; dejar áreas de conservación de ecosistemas naturales representativos; implementar medidas de manejo; realizar monitoreos de calidad del los factores ambientales del lugar afectado a la plantación. Por otro lado, siendo parte del cumplimiento con la normativa nacional (Ley 18.308), se deberá dar cumplimiento con lo dispuesto en los instrumentos de ordenamiento territorial vigentes y aplicables al lugar del proyecto forestal previsto

Aprovechamiento

Para el aprovechamiento (cosecha) de plantaciones forestales no es necesaria la emisión de un permiso de corta

Transporte

Todo transporte de carga terrestre que se realice en el país deberá contar con una guía que contenga la información reglamentada en la ley 17296. La guía formaliza el contrato de transporte y corresponsabiliza a las partes.

Aclaración

Todo cambio realizado en los planes de manejo presentados deberá ser notificado mediante una declaración ante DGF, quien tiene la capacidad de aprobarlo.

El Certificado para exoneración de impuestos por área forestada, es emitido por la DGF y se presenta en la Intendencia del departamento donde se vaya a plantar, Banco de Previsión Social (BPS) y Dirección General Impositiva (DGI) quienes hacen efectiva la exoneración.

El Decreto N° 1355/016 establece pautas para una adecuada gestión ambiental y los requisitos mínimos para efectuar el seguimiento ambiental de las plantaciones forestales sometidas al régimen de AAP

A.2 Derechos de tenencia y manejo de la tierra. Derechos legales para realizar el aprovechamiento

LEGISLACION GENERAL

A.2.1 Tenencia

1. Constitución de la República Oriental del Uruguay de 1830. Artículo 32. Sobre el derecho de propiedad. <https://parlamento.gub.uy/documentosyleyes/constitucion>
2. Ley N° 18.092 del 07/01/2007 sobre Sociedades anónimas. Titularidad de inmuebles rurales y explotaciones agropecuarias. <https://www.impo.com.uy/bases/leyes/18092-2007> y Decreto N° 225/007 que reglamenta la ley sobre titularidad de inmuebles rurales y explotaciones agropecuarias. <https://www.impo.com.uy/bases/decretos/225-2007>
3. Ley Forestal N° 15.939 del 28/12/1987 Artículo 9. Sobre el registro de bosques inscriptos calificados como protectores o de rendimiento. <http://www.impo.com.uy/bases/leyes/15939-1987>
4. Ley N° 19.231 del 27/06/2014- Creación del Fondo del Instituto Nacional de Colonización. <https://www.impo.com.uy/bases/leyes/19231-2014>
5. Ley N°11.029 del 12/01/1948. Creación del INC. Artículos 7 y 32. Establecen cómo será la colonización según el tipo de tenencia de la tierra y la forma de subasta, venta o adquisición de tierras por el INC. <http://www.colonizacion.com.uy/content/view/14/271/>
6. Ley N° 19.283 del 24/09/2014. Declara de interés general la preservación y defensa de la plena soberanía del Estado uruguayo en relación a los recursos naturales y la tierra. <https://www.impo.com.uy/bases/leyes/19283-2014>
7. Derechos Consuetudinarios. (indicador 1.13). En Uruguay los derechos de propiedad privada están muy claramente establecidos. No hay matices de derecho consuetudinario de terceros en la UMF de propiedad privada, ni siquiera vacíos legales que puedan interpretarse como derechos consuetudinarios. Los derechos consuetudinarios o históricos han sido incorporados al marco legal.
8. Ley N° 18.116 del 07/05/ 2007, Modificación del artículo 354 del Código Penal. Usurpación. <https://www.impo.com.uy/bases/leyes/18116-2007/1>
9. Ley N°16.736 del 05/01/1996, artículo 272 faculta al MGAP sobre la enajenación de aquellos predios que forman parte de áreas protegidas o parques que hayan perdido las características o condiciones que motivaron su designación como tales. <https://www.impo.com.uy/bases/leyes/16736-1996>
10. Decreto N° 52/005. Reglamenta la creación de un Sistema Nacional de Áreas Protegidas. Artículos 7, 8 y 9. <https://www.impo.com.uy/bases/decretos/52-2005>.
11. Ley N° 18.813 del 04/11/2011. Establece la reforma el Código Minero. Trata sobre expropiaciones necesarias a la actividad minera. Artículos 23, 44 y 76. <https://www.impo.com.uy/bases/leyes-originales/18813-2011/13>

A.2.2 Manejo

12. Código civil: Derecho de usufructo regulado por Art. 493 y siguientes hasta 540. Derecho de uso y habitación art. 541 a 549. <https://www.impo.com.uy/bases/codigo-civil/16603-1994>
13. Ley N° 18.308 del 18/06/2008. Ley de Ordenamiento Territorial y Desarrollo Sostenible, establece un marco regulador general para el ordenamiento territorial y desarrollo sostenible. <https://www.impo.com.uy/bases/leyes/18308-2008>

A. 2.3 Manejo de bosque nativo

14. **Ley Forestal N° 15.939 del 28/12/1987.** Prohíbe la corta y cualquier operación que atente contra la supervivencia del bosque nativo (artículo 24) y regula las plantaciones forestales, especificando sobre derechos de manejo.
<http://www.impo.com.uy/bases/leyes/15939-1987>
15. **Resolución N° 6 del Acta N° 4798** de fecha 10 de mayo de 2006 (Expediente N° 56.425) -del Instituto Nacional de Colonización Sobre el derecho de explotación de colonos.
<http://www.colonizacion.com.uy/content/view/13/269/>

A.2.4 Manejo en áreas protegidas

16. **Ley N° 17.234 del 22/02/2000. Artículo 5°.** Sobre el ingreso de las áreas al SNAP por decretos, la asignación de categorías de manejo a las mismas, y sus planes de manejo respectivos.
<https://legislativo.parlamento.gub.uy/temporales/leytemp1380467.htm>
<http://www.mvotma.gub.uy/normativa.html>

A.2.5 Registro de personas físicas, jurídicas y estatales:

17. **Ley N° 16.060 del 01/11/1989.** Ley de Sociedades Comerciales. Define los tipos de sociedades y sus requisitos. Hay empresas forestales de diversas naturalezas jurídicas. <http://www.impo.com.uy/bases/leyes-originales/16060-1989>

Autoridad legal (los números refieren a las leyes y decretos numerados arriba)

- Poder Legislativo y Poder Judicial: 1
- Poder Ejecutivo: 5,
- Poder Judicial, Poder Ejecutivo y Poder Legislativo: 11
- Ministerio de Ganadería, Agricultura y Pesca: 3, 4, 8, 9, 12, 13,
- Ministerio de Vivienda, Ordenamiento Territorial y Medio Ambiente – Sistema Nacional de Áreas Protegidas (SNAP): 9, 10, 15,
- Instituto Nacional de Colonización: 3, 6, 14,
- Ministerio de Economía y Finanzas – Dirección Nacional de Catastro: 2, 3,

Documentos o registros requeridos legalmente

- Título de propiedad y número de padrón rural correspondiente (catastro).
- Registro en Ministerio de Educación y Cultura (MEC), Dirección General de Registros.
- Registro en DGI
- Aprobación de creación fiscal de una Sociedad por Auditoría Interna de la Nación
- Registro en Banco de Previsión Social (BPS) aportes patronales y obreros.
- Registro de bosques de rendimiento y bosques protectores artificiales ante DGF
- Autorización de corta de bosque nativo de DGF (MGAP), si corresponde.
- Contratos de arrendamiento, pastoreo (para cesión de derechos de manejo)
- Planes de manejo de áreas protegidas

A.2.6 Permisos y concesiones

- Leyes Aplicables y Regulaciones - **No aplica**
- Autoridad legal - **No aplica**
- Documentos o registros requeridos legalmente - **No aplica**

A.2.7 Planificación del manejo y del aprovechamiento

Leyes Aplicables y Regulaciones

1. **Ley Forestal Nº 15.939 del 28/12/1987**, regula las plantaciones forestales de especies exóticas, estableciendo distintos tipos de bosques según su función y los suelos de prioridad forestal.
<http://www.impo.com.uy/bases/leyes/15939-1987>
2. **Decreto Nº 452/988.** Artículos 7, 8, 9 y 10. Reglamenta la ley Forestal y establece la obligatoriedad de presentación de un plan de manejo y ordenación por parte de un profesional (ingeniero agrónomo forestal o técnico forestal) registrado en DGF, a efectos de la calificación del bosque
https://tramites.gub.uy/tramites/Ampliados?idorg=28&tag=PEU_Tramite_Organismo%3DMinisterio_de_Ganaderia_Agricultura_y_Pesca&idue=73&id=49
3. **Decreto N° 188/002.** Establece directrices para el plan de protección contra incendios forestales, las distancias a cortafuegos. <https://www.impo.com.uy/bases/decretos/188-2002/2>
4. **Decreto N° 849/88 Disposiciones Relativas al combate de incendios forestales**
<https://www.impo.com.uy/bases/decretos/849-19883>
5. **Decreto Ley Nº 15.239** del 23/12/1981 Declaración de interés nacional. Uso y conservación de los suelos y de las aguas superficiales destinados a fines agropecuarios. <http://www.impo.com.uy/bases/decretos-ley/15239-1981>
6. **Decreto Nº 405/2008** del 21/08/2008 Regulación de uso y conservación de suelos y aguas superficiales. <http://www.impo.com.uy/bases/decretos/405-2008>
7. **Decreto Nº 333/2004** del 16/09/2004. Regulación de usos y conservación de suelos y aguas superficiales. <http://www.impo.com.uy/bases/decretos/333-2004>
8. **Ley 18.654** del 11/09/2009. Regulación del uso y manejo de las aguas y el suelo. Sanciones por incumplimiento. <http://www.impo.com.uy/bases/leyes/18564-2009>
9. **Decreto Nº 349/005.** Reglamenta la Evaluación de Impacto Ambiental u autorizaciones ambientales de distintos rubros, incluido el rubro forestal. <http://www.mvotma.gub.uy/ciudadania/item/10002467-decreto-349-005.html>; <http://www.mvotma.gub.uy/ciudadania/tramites/tramites-medio-ambiente.html> ; <http://www.mvotma.gub.uy/ciudadania/tramites/tramites-medio-ambiente.html>
10. **Decreto RM/MVOTMA Nº 1355/2016.** Establece pautas para una adecuada gestión ambiental y requisitos mínimos para efectuar el seguimiento ambiental de las plantaciones forestales sometidas al régimen de AAP. <http://www.mvotma.gub.uy/ciudadania/biblioteca/documentos-de-ambiente/item/10008460-guia-pautas-para-la-gestion-ambiental-forestal.html>
11. **Ley Nº 18.308 del 18/06/2008.** Ley de Ordenamiento Territorial y Desarrollo Sostenible, establece un marco regulador general para el ordenamiento territorial y desarrollo sostenible.
<https://www.impo.com.uy/bases/leyes/18308-2008>

A.2.8 Permisos para el aprovechamiento

Leyes Aplicables y Regulaciones

1. **Ley forestal Nº 15.939 del 28/12/1987.** [Artículo 22](#). Prohibición de destrucción de los bosques protectores artificiales: cualquier acción que no se ajuste al plan de manejo y ordenación. Artículo 24. Prohíbese la corta y cualquier operación que atente contra la supervivencia del monte indígena.
<http://www.impo.com.uy/bases/leyes/15939-1987>

Autoridad legal

- Dirección General Forestal del MGAP

Documentos o registros requeridos legalmente

- Permiso de corta de bosque nativo
- Guía de tránsito

A.2.9 Pago de regalías y tarifas de aprovechamiento

Leyes Aplicables y Regulaciones - **No aplica**

Autoridad legal - **No aplica**

Documentos o registros requeridos legalmente - **No aplica**

A.2.10 Impuestos de valor agregado y otros impuestos sobre las ventas

Leyes Aplicables y Regulaciones

1. Decreto N° 338/996 Aprobación del Texto Ordenando de la Dirección General Impositiva. <https://www.impo.com.uy/bases/decretos/338-1996>
2. Decreto N° 220/998 Reglamentación del IVA <https://www.impo.com.uy/bases/decretos/220-1998/141>
3. Decreto N° 209/003 Concepto de explotación de bosques <https://www.impo.com.uy/bases/decretos/209-2003>
4. Ley Forestal N° 15.939 del 28/12/1987. Título V "Fomento de la forestación", Capítulo I "Beneficios tributarios". Artículos 39 al 43. Sobre exoneraciones tributarias y sus condiciones.
5. Ley N° 17.843 del 21/10/2004. Exoneraciones a la actividad forestal. <https://www.impo.com.uy/bases/leyes/17843-2004>
6. Decreto N° 338/996 Aprobación del Texto Ordenando de la Dirección General Impositiva. <https://www.impo.com.uy/bases/decretos/338-1996>
7. Decreto N° 220/998 Reglamentación del IVA <https://www.impo.com.uy/bases/decretos/220-1998/141>
8. Decreto N° 209/003 Concepto de explotación de bosques <https://www.impo.com.uy/bases/decretos/209-2003>
9. Ley Forestal N° 15.939 del 28/12/1987. Título V "Fomento de la forestación", Capítulo I "Beneficios tributarios". Artículos 39 al 43. Sobre exoneraciones tributarias y sus condiciones.
10. Ley N° 17.843 del 21/10/2004. Exoneraciones a la actividad forestal. <https://www.impo.com.uy/bases/leyes/17843-2004>

Autoridad legal (los números refieren a las leyes y decretos numerados arriba)

- Ministerio de Economía y Finanzas/Dirección General Impositiva: 1 a 8
- Ministerio de Ganadería, Agricultura y Pesca/Dirección General Forestal (DGF): 4, y 5

Documentos o registros requeridos legalmente

- Certificado de la calificación de la plantación, expedido por la Dirección Forestal (Ministerio de Ganadería, Agricultura y Pesca).
- Proyecto de manejo y ordenación para la explotación y regeneración de bosques.
- Declaraciones juradas anuales de IVA
- Facturas comerciales de compra y venta
- Certificado Único de la DGI (comprobante de pagos de impuestos)
- Certificado Común del BPS (comprobante de pago de aportes sociales)

A.2.11 Impuesto al Patrimonio

<http://www.dgi.gub.uy/wdgi/page?2,principal,TextoOrdenadoVigente,O,es,0>,

Impuesto al Patrimonio, última actualización Febrero de 2017. Decretos Reglamentarios de impuestos vigentes: <http://www.dgi.gub.uy/wdgi/page?2,principal,DecretosReglamentarios,O,es,0>,

Ley N°18.083 del 27/12/2006. Reforma tributaria. Exoneraciones tributarias a la actividad forestal. Capítulo XII. <https://www.impo.com.uy/bases/leyes-originales/18083-2006>

Decreto N°148/007. Reglamento de IRPF - Reforma tributaria.

<https://www.impo.com.uy/bases/decretos/148-2007>

Decreto N°450/002 Impuesto al Control de las Sociedades Anónimas (ICOSA)
<http://www.impo.com.uy/bases/decretos/450-2002>

Resolución N°3536. Impuesto de Primaria.

<http://www.dgi.gub.uy/wdgi/page?2,principal, Ampliacion,O,es,0,PAG;CONC;1490;6;D;resolucion-no-3-536-2015;4;PAG;>

Tasa adicional INIA. Artículo 9, Título 9, Texto ordenado 1996. <http://www.dgi.gub.uy/wdgi/page?2,tasas-117,preguntas-frecuentes-ampliacion,O,es,0,PAG;CONC;1017;8;D;cual-es-la-tasa-adicional-inia;3;PAG;>

Autoridad legal (los números refieren a las leyes y decretos numerados arriba)

- Dirección General Impositiva (DGI): 1, 2, 3, 5 a 10
- Dirección General Forestal (DGF): 4

Documentos o registros requeridos legalmente

- Proyecto de manejo y ordenación para la explotación y regeneración de bosques
- Certificado de la calificación de la plantación, expedido por la DGF (Ministerio de Ganadería, Agricultura y Pesca).
- Registro de bosque nativo
- Declaraciones juradas anuales según naturaleza de cada empresa
- Certificado Único de DGI
- Certificado Común de BPS.

A.2.12 Regulaciones sobre el aprovechamiento de madera



Leyes Aplicables y Regulaciones

Plantaciones forestales

1. **Ley Nº 15.939 del 28/12/1987.** Ley Forestal. Artículo 36. Prohibiciones en el manejo de bosques y terrenos forestales pertenecientes al Patrimonio Forestal del Estado.
<https://www.impo.com.uy/bases/leyes/15939-1987>

Apertura de caminos y canteras

2. **Decreto Ley Nº 15.242 del 08/01/1982.** Código de Minería. Artículo 116. Establece las condiciones en las que el propietario del predio superficial, puede realizar actividad minera, y las condiciones en las que es necesario el título minero.<https://www.impo.com.uy/bases/decretos-ley/15242-1982>

Autoridad legal (los números refieren a las leyes y decretos numerados arriba)

- Dirección General Forestal (DGF) del Ministerio de Ganadería, Agricultura y Pesca (MGAP) / 1
- Dirección Nacional de Minería y Geología (DINAMIGE) del Ministerio de Industria, Energía y Minería (MIEM) 2

Documentos o registros requeridos legalmente

- Plan de manejo de plantación forestal aprobado por DGF
- Autorización de apertura/ampliación/baja de canteras
- Permiso de explotación de cantera.

A.2.13 Lugares y especies protegidos

1. **Ley Nº15.939 del 28/12/1987.** Ley Forestal. Artículos 24 y 25.
<http://www.impo.com.uy/bases/leyes/15939-1987>
2. **Ley Nº17.234 del 22/02/2000.** Creación y gestión de un Sistema Nacional de Áreas Naturales Protegidas,
<https://www.impo.com.uy/bases/leyes/17234-2000/17>
3. **Decreto Nº565/981.** Declaración de interés nacional de fauna silvestre.
<https://www.impo.com.uy/bases/decretos/565-1981>
4. **Decreto Nº52/005.** Reglamenta la creación del Sistema Nacional de Áreas protegidas.
<http://www.mvotma.gub.uy/planagua/item/10002462-decreto-52-005.html>
5. **Decreto Nº462/008.** Reglamenta la inclusión del Área Protegida Quebrada de los Cuervos al SNAP.
<https://www.impo.com.uy/bases/decretos/462-2008>
6. **Decreto Nº579/008.** Reglamenta la inclusión del Área Protegida Esteros de Farrapos e islas del río Uruguay al SNAP. <https://www.impo.com.uy/bases/decretos/579-2008/1>
7. **Decreto Nº479/009.** Reglamenta la inclusión del Área Protegida Valle del Lunarejo al SNAP.
<https://www.impo.com.uy/bases/decretos/476-2009>
8. **Decreto Nº337/009.** Reglamenta la inclusión del Área Protegida Cabo Polonio al SNAP.
<https://www.impo.com.uy/bases/decretos/337-2009/1>
9. **Decreto Nº11/010.** Reglamenta la inclusión del Área Protegida Localidad Rupestre Chamangá al SNAP.
<https://www.impo.com.uy/bases/decretos/11-2010>

10. Decreto N°54/010. Reglamenta la inclusión del Área Protegida San Miguel al SNAP.
<https://www.impo.com.uy/bases/decretos/54-2010>
11. Decreto N°61/010. Reglamenta la inclusión del Área Protegida Laguna de Rocha al SNAP.
<https://www.impo.com.uy/bases/decretos/61-2010>
12. Decreto N°285/011. Reglamenta la inclusión del Área Protegida Cerro Verde e Islas de La Coronilla al SNAP.
<https://www.impo.com.uy/bases/decretos/285-2011>
13. Decreto N°121/013. Reglamenta la inclusión del Área protegida Rincón de Franquía al SNAP.
<https://www.impo.com.uy/bases/decretos/121-2013/1>
14. Decreto N°153/013. Reglamenta la inclusión del Área Protegida Grutas del Palacio al SNAP.
<https://www.impo.com.uy/bases/decretos/153-2013/1>
15. Decreto N°341/014. Reglamenta la inclusión del Área Protegida Laguna Garzón al SNAP.
<https://www.impo.com.uy/bases/decretos/341-2014/1>
16. Decreto N°343/014. Reglamenta la inclusión del Área Protegida Montes del Queguay al SNAP.
<https://www.impo.com.uy/bases/decretos/343-2014>
17. Decreto N°55/015. Reglamenta la inclusión del Área Protegida Humedales de Santa Lucía al SNAP.
<https://www.impo.com.uy/bases/decretos/55-2015>
18. Decreto N°341/015. Reglamenta la inclusión del Área Protegida Esteros y Algarrobales del Río Uruguay al SNAP.
<https://www.impo.com.uy/bases/decretos/341-2015/1>
19. Ley N°13.776 del 17/10/1979. Ratifica la Convención para la Protección de la flora, fauna y bellezas escénicas naturales de los países de América.
<https://legislativo.parlamento.gub.uy/temporales/leytemp3248862.htm>
20. Decreto Ley N°14.205 del 04/06/1974. Convención sobre el Comercio Internacional de Especies Amenazadas de Fauna y Flora Silvestre (CITES).
<https://legislativo.parlamento.gub.uy/temporales/leytemp2863624.htm>
21. Decreto Ley N°15.337 del 29/10/1982. Ratifica la Convención Ramsar para la conservación y el uso racional de los humedales y sus recursos.
<https://legislativo.parlamento.gub.uy/temporales/leytemp7403174.htm>
22. Ley N°15.964 del 28/06/1988. Ratifica la Convención del Patrimonio Mundial.
<https://legislativo.parlamento.gub.uy/temporales/leytemp8870474.htm>
23. Ley N°16.062 del 06/10/1989. Ratifica la Convención de Bonn (Conservación de especies migratorias de animales silvestres).
<https://legislativo.parlamento.gub.uy/temporales/leytemp8062012.htm>
24. Ley N°16.408 del 27/08/1993. Ratifica la Convención de Diversidad Biológica.
<https://legislativo.parlamento.gub.uy/temporales/leytemp7238112.htm>
25. Ley N°16.517 del 22/07/1994. Ratifica la Convención Marco sobre Cambio Climático.
<https://legislativo.parlamento.gub.uy/temporales/leytemp490221.htm>

Autoridad legal (los números refieren a las leyes y decretos numerados arriba)

- Dirección General Forestal (MGAP): 1
- Dirección Nacional de Medio Ambiente (MVOTMA): 2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25

Documentos o registros requeridos legalmente

- Autorización de corta de bosque nativo.
- Plan de Manejo de Área Protegida.
- Formulario de denuncias de ilícitos ambientales.

A.2.14 Requisitos ambientales

1. Ley N°17.283 del 28/11/2000. Ley de Protección del Ambiente. Artículo 1.
<http://www.impo.com.uy/bases/leyes/17283-2000>
3. Ley N°16.466 del 19/01/1994. Ley de Evaluación de Impacto Ambiental.
<https://www.impo.com.uy/bases/leyes/16466-1994/6>
4. Decreto N°349/005. Reglamenta la Evaluación de Impacto Ambiental u autorizaciones ambientales de distintos rubros, incluido el rubro forestal. <http://www.impo.com.uy/bases/decretos/349-2005>
5. Resolución Ministerial N° 1355/2016, MVOTMA. Aprueba la guía que brinda pautas para una adecuada gestión ambiental y define los requisitos mínimos para efectuar el seguimiento ambiental de las plantaciones forestales sujetas a Autorización Ambiental Previa (AAP).
<http://www.mvotma.gub.uy/portal/evaluacion-de-impacto-ambiental/item/10008460-guia-pautas-para-la-gestion-ambiental-forestal.html>
6. Ley N°17.234 del 20/02/2000. Declara de interés general la creación y gestión de un Sistema Nacional de Áreas Naturales Protegidas, como instrumento de aplicación de las políticas y planes nacionales de protección ambiental. <https://www.impo.com.uy/bases/leyes/17234-2000/17>
7. Decreto N°52/005. Reglamenta la creación de un Sistema Nacional de Áreas Protegidas.
[https://www.impo.com.uy/bases/decretos/52-2005.](https://www.impo.com.uy/bases/decretos/52-2005)

A.2.15 Conservación de la diversidad biológica

8. Ley N°9.481 del 04/07/1935. Ley sobre protección de la fauna indígena, quedando bajo el control y reglamentación del Estado la conservación y explotación de todas las especies zoológicas silvestres de cualquier época que se encuentren en el territorio de la República, y prohíbase su caza.
<https://www.impo.com.uy/bases/leyes/9481-1935>
9. Ley N°14.205 del 04/06/1974. Aprobación del acuerdo internacional Convención sobre el comercio internacional de especies amenazadas de Fauna y Flora silvestre.
<https://www.impo.com.uy/bases/decretos-ley/14205-1974>
10. Ley N° 16.408 del 27/08/1993. Aprobación del Convenio sobre la Diversidad Biológica.
<https://www.impo.com.uy/bases/leyes/16408-1993>
11. Decreto Ley N°15.337 del 29/10/1982. Artículos 1 y 2. Ratifica Convenio Internacional sobre Zonas Húmedas de Importancia Internacional, como Hábitat de la Fauna Ornitológica. Por medio de este Decreto Ley se ratifica el Convenio Relativo a los Humedales de Importancia Internacional (RAMSAR) Especialmente como Hábitat de Aves Acuáticas. <https://www.impo.com.uy/bases/decretos-ley/15337-1982>
12. Ley N°17.283 del 28/11/2000. Ley de Protección del Medio Ambiente.
<https://www.impo.com.uy/bases/leyes/17283-2000>

A.2.16 Manejo de Residuos

13. Decreto N°152/013. Reglamenta la gestión ambientalmente adecuada de los residuos derivados del uso de productos químicos o biológicos en la actividad agropecuaria, hortofrutícola y forestal.
<https://www.impo.com.uy/bases/decretos/152-2013>
14. Decreto N°182/013. Reglamenta la gestión ambientalmente adecuada de los residuos sólidos industriales y asimilados. <https://www.impo.com.uy/bases/decretos/182-2013>

A.2.17 Conservación de suelos, agua y aire

15. Decreto Ley N°15.239 del 23/12/1981. Ley de Conservación de Suelos y Aguas Superficiales con fines agropecuarios.<https://www.impo.com.uy/bases/decretos-ley/15239-1981>
16. Ley N°18.564 del 21/09/2009. Conservación, Uso y Manejo adecuado de las Aguas. Art. 1, 2 y 3. <https://www.impo.com.uy/bases/leyes/18564-2009>
17. Ley N°14.859 del 15/12/1978. Código de Aguas. El Estado promoverá el estudio, la conservación y el aprovechamiento integral simultáneo o sucesivo de las aguas y la acción contra sus efectos nocivos. <https://www.impo.com.uy/bases/codigo-aguas/14859-1978/153>
18. Ley N°18.610 del 02/10/2009. Política Nacional de Aguas. <https://www.impo.com.uy/bases/leyes/18610-2009>
19. Decreto N°253/979. Prevención de la Contaminación Ambiental Mediante el Control de las Aguas. <https://www.impo.com.uy/bases/decretos/253-1979>
20. Resolución ministerial. Norma para la Protección de la Calidad Ambiental y la Disponibilidad de las Fuentes de Agua Potable en la Cuenca del Río Santa Lucía. Art. 144 Código de Aguas. <https://www.impo.com.uy/bases/resoluciones-mvotma/SN20151123002-2015/1>
21. Decreto. 333/004. Reglamenta la ley de Conservación de Suelos y Aguas superficiales con fines agropecuarios. Art. 1, 6, 7, 9 <https://www.impo.com.uy/bases/decretos/333-2004>
22. Decreto N°405/008. Reglamenta la ley de Conservación de Suelos y Aguas superficiales con fines agropecuarios. Artículo 1. Casos específicos de siembra directa son prácticas inadecuadas y sujetas a sanciones las aplicaciones de herbicidas en desagües naturales del terreno; fuera del área del cultivo; en predios linderos y caminos o rutas de jurisdicción departamental o nacional. <http://www.impo.com.uy/bases/decretos/405-2008>

A.2.18 Insecticidas y plaguicidas

23. Decreto N° 367/968. Normativa sobre uso y destino de plaguicidas utilizados en sanidad animal y vegetal. <https://www.impo.com.uy/bases/decretos/367-1968>
24. Decreto N°113/990. Normas sobre la venta y uso de plaguicidas. <https://www.impo.com.uy/bases/decretos/113-1990>
25. Decreto N° 410/969. Reglamenta la venta y uso de herbicidas en todo el territorio nacional. <https://www.impo.com.uy/bases/decretos/410-1969>
26. Decreto N° 625/981. Sobre la composición de fertilizantes - tolerancias permitidas. <https://www.impo.com.uy/bases/decretos/625-1981>
27. Decreto N° 264/004. Reglamentación de servicios de aplicación terrestre de productos fitosanitarios. <https://www.impo.com.uy/bases/decretos/264-2004>
28. Resolución MGAP N°129 del 27 de febrero de 2008. Distancia de aplicación a cursos de agua. <https://www.impo.com.uy/bases/resoluciones-mgap/SN20080304002-2008/1>
29. Decreto 482/09. Reglamenta la comercialización de productos que por su toxicidad corresponden a las Categorías 1a y 1b, según clasificación de la Organización Mundial de la Salud, deberá efectuarse bajo condiciones específicas que aseguren que su utilización es necesaria a los fines propuestos.
30. Decreto 482/2009 Recetas profesionales 1A 1B. <https://www.mgap.gub.uy/dgsaRecetas/inicioweb.aspx>

A.2.19 Caminos y canteras

31. Decreto Ley N°15.242 del 08/01/1982. Código de Minería. <https://www.impo.com.uy/bases/decretos-ley/15242-1982>

Autoridad legal



- DINAMA (MVOTMA): 1 a 13 y 16 a 20
- DINAGUA (MVOTMA): 16 a 20
- DGRN (MGAP): 14, 15, , 21
- DGSA (MGAP): 22 a 28
- DINAMIGE (MIEM): , 29,

Documentos o registros requeridos legalmente

- Autorización Ambiental Previa (AAP) de plantaciones forestales
- Autorización Ambiental Previa (AAP) de canteras
- Alta/inclusión/ampliación/baja de explotación de canteras
- Receta profesional para compra-venta de productos fitosanitarios categorías 1a y 1b

A.2.20 Salud y Seguridad

Leyes Aplicables y Regulaciones

LEGISLACIÓN GENERAL

1. **Constitución de la República Oriental del Uruguay.** Art. 7º
<https://www.impo.com.uy/bases/constitucion/1967-1967/7>
2. **Ley 5.032 del 21/07/1914 de Accidentes de Trabajo y Medidas de Prevención.** Reglamentada por los Decretos 307/2009 y Dec. 406/988, Reglamento de Seguridad e Higiene Ocupacional
<https://www.impo.com.uy/bases/leyes/5032-1914> <https://www.impo.com.uy/bases/decretos/307-2009>
<https://www.impo.com.uy/bases/decretos/406-1988>
3. **Ley 15.965 del 28/06/1988.** Aprobación de los convenios OIT nros 148, 155 y 161 en materia de Seguridad y Salud en los Trabajos. 1) Nº 148, relativo al medio ambiente de trabajo, 2) Nº 155, sobre la seguridad y salud de los trabajadores, 3) Nº 161, relativo a los servicios de salud en el trabajo.
<https://www.impo.com.uy/bases/leyes/15965-1988>
4. **Decreto 86/93.** Creación e integración del Consejo Nacional de Seguridad y Salud en el trabajo.
<http://www.impo.com.uy/bases/decretos/83-1996>
5. **Decreto 372/999,** Reglamentación de las condiciones de trabajo en materia de seguridad, higiene y salud ocupacional en el sector forestal.
<https://www.impo.com.uy/bases/decretos-reglamento/372-1999>
6. **Decreto 64/2004.** Código nacional sobre enfermedades y eventos sanitarios de notificación obligatoria. (modificado por Dec. 169/2004).
<http://www.impo.com.uy/bases/decretos/64-2004>
7. **Ley N° 16.074 del 10/10/1989.** Establece obligatoriedad del seguro sobre Accidentes del Trabajo y Enfermedades Profesionales. Art. 1, 2, 4, 8, 9, 10, 11, 12, 14, 16, 17, 18, 19, 24, 29, 30, 38, 39, 40, 46, 48, 49, 50, 51, 56, 57, 60, 69, 70.
<https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/>
8. **Decreto N° 263/006.** Regulación de Empresas Infractoras.
<https://www.impo.com.uy/bases/decretos/263-2006>
9. **Decreto 291/2007.** Reglamentación del Convenio Internacional del Trabajo N° 155 sobre prevención y protección contra riesgos derivados de cualquier actividad.
<http://www.impo.com.uy/bases/decretos/291-20079>
10. **Decreto N° 321/009.** Reglamentación del Convenio Internacional de Trabajo N° 184 sobre seguridad y salud en la agricultura.
<http://www.impo.com.uy/bases/decretos/321-2009>

11. **Decreto 127/2014** Reglamentación del Convenio Internacional del Trabajo Nº 161 relativo a los servicios de prevención y salud en el trabajo ratificado. Art. 1
<http://www.impo.com.uy/bases/decretos/127-2014>
12. **Decreto 274/017** Control de salud.
<https://www.impo.com.uy/bases/decretos/274-2017>
13. **Decreto 651/1990** Obligación del Carné de Salud
<https://www.impo.com.uy/bases/decretos/651-1990>
14. **Ley nº 19.196 del 25/03/2014 de responsabilidad penal empresarial**
<http://www.impo.com.uy/bases/leyes/19196-2014>
15. **Decreto 127/014.** Reglamentación para la prevención y salud en el trabajo.
<https://www.impo.com.uy/bases/decretos-reglamento/127-2014>

A.2.21 Requisitos legales respecto al uso de sustancias químicas

16. **Decreto Ley 14.976 del 14/12/1979.** Aprobación del convenio 139 de OIT sobre la prevención y el control de los riesgos profesionales causados por las sustancias o agentes cancerígenos.
<https://www.impo.com.uy/bases/decretos-ley/14976-1979>
17. **Decreto 307/2009.** Reglamentación para la protección de la seguridad y la salud de los trabajadores contra los riesgos relacionados con los agentes químicos durante el trabajo.
<http://www.impo.com.uy/bases/decretos/307-2009>
18. **Decreto 264/004.** Reglamentación de servicios de aplicación terrestre de productos fitosanitarios.
<https://www.impo.com.uy/bases/decretos/264-2004>
19. **Decreto 113/90** Dicta normas sobre la venta y uso de plaguicidas de máximo riesgo para la salud y el medio ambiente.
<http://www.mgap.gub.uy/unidad-ejecutora/direccion-general-de-servicios-agricolas/normativa/marco-normativo-por-temas/productos/decretos-productos/decreto-113>
20. **Decreto 294/2004** – Reglamento del etiquetado de productos fitosanitarios. Art. 1,2,3,6 y 7.
<https://www.impo.com.uy/bases/decretos/294-2004>
21. **Decreto 560/003.** Se aprueba el Reglamento nacional sobre transporte de mercancías peligrosas por carretera para rutas y jurisdicción nacional.
<https://www.impo.com.uy/bases/decretos/560-2003>
22. **Decreto 183/1982.** Relacionado con la prevención de Riesgos Profesionales por sustancias químicas, enmarcado en el Convenio Internacional del Trabajo 139 y Ley 14.976.
<https://www.impo.com.uy/bases/decretos/183-1982>

Autoridad legal

- Ministerio de Trabajo y Seguridad Social: 1, 2, 3, 4, 5, 6, 10, 14, 15, 16, 18, 21
- Banco de Seguros del Estado: 7
- Ministerio de Salud Pública: 7, 8, 12,
- Ministerio de Transporte y Obras Públicas: 17, 20
- Poder judicial: 13
- Ministerio de Ganadería, Agricultura y Pesca: 10, 12, 13, 15, 16, 19

Documentos o registros requeridos legalmente

- Registro ante el Banco de Seguros del Trabajo y contrato de Seguro de Accidentes de Trabajo y Enfermedades Profesionales.

- Registro de todos los incidentes, fallas, accidentes y enfermedades de origen profesional producidos en la empresa, como asimismo de las actuaciones de consulta realizadas.
- Plan de prevención de riesgos.
- Control de salud.
- Autorización del MGAP a las empresas que brinden servicios de aplicación terrestre de productos fitosanitarios.
- Carné de aplicador de productos fitosanitarios.

A.2.22 Empleo Legal

Leyes Aplicables y Regulaciones

1. Ley 10.449 del 12/11/1943. Negociación colectiva. Consejos de Salarios. Art. 5.
<http://www.impo.com.uy/bases/leyes/10449-1943>
2. Ley Nº 16.170 del 18/12/1990 Presupuesto nacional de sueldos gastos e inversiones. Ejercicio 1990 – 1994. Artículo 663. Certificado que acredite situación regular de pagos de las contribuciones a la seguridad social a la entidad previsional que corresponda
<http://www.impo.com.uy/bases/leyes/16170-1990>
3. Ley Nº 16.074 del 10/10/1989. Establece obligatoriedad del seguro sobre Accidentes del Trabajo y Enfermedades Profesionales. Art. 1, 2, 4, 8, 9, 10, 11, 12, 14, 16, 17, 18, 19, 24, 29, 30, 38, 39, 40, 46, 48, 49, 50, 51, 56, 57, 60, 69, 70.
<https://www.bse.com.uy/inicio/seguros/seguros-empresariales/accidentes-trabajos-profesionales/>
4. Ley Nº 16.713 del 03/09/1995. Artículo 87. Declaración nominada de historia laboral y recibo de pago de cotizaciones al organismo previsional.
<http://www.impo.com.uy/bases/leyes/16713-1995>
5. Ley 17.940 del 02/01/2006. Libertad Sindical y Derecho Sindical. Art. 1, 4 y 5.
<https://www.impo.com.uy/bases/leyes/17940-2006>
6. Decreto 108/007. Actualización de la normativa vigente en materia de documentos de control del trabajo.
<https://www.impo.com.uy/bases/decretos/108-2007>
7. Decreto 685/008 Consejo de salario. Grupo 24 Forestación (incluidos, Bosques, montes y turberas).
<https://www.impo.com.uy/bases/decretos/685-2008>
8. Decreto 290/2007 Convenios colectivos del sector agropecuario, grupo nº 24: Forestación (incluido bosques, montes y turberas).
<http://www.impo.com.uy/convenios/290-007.pdf>
9. Ley Nº 16.643 del 08/12/1994. Ratifica Convenio 29 OIT sobre trabajo forzoso.
<https://www.impo.com.uy/bases/leyes-originales/16643-1994>
10. Ley Nº 1.203. Ratifica Convenio 98 OIT sobre el derecho de sindicación y negociación colectivas.
<https://legislativo.parlamento.gub.uy/temporales/leytemp6369690.htm>
11. Ley Nº 16.063 del 06/10/1989. Ratifica Convenios 100 y 111 OIT sobre igualdad de remuneración y discriminación, respectivamente.
<https://legislativo.parlamento.gub.uy/temporales/leytemp5852989.htm>
12. Ley Nº 13.657 del 16/05/1968. Ratifica Convenio 105 OIT sobre trabajo forzoso.
<https://legislativo.parlamento.gub.uy/temporales/leytemp4442748.htm>
13. Decreto Ley Nº 14.567 del 30/08/1976. Ratifica Convenio 138 OIT sobre la edad mínima de admisión al empleo.
<https://legislativo.parlamento.gub.uy/temporales/leytemp2555420.htm>
14. Ley Nº 14.417. Ratifica Convenio 182 OIT sobre las peores formas de trabajo infantil.
<https://parlamento.gub.uy/documentosyleyes/ficha-asunto/14417>
15. Ley Nº 17.817 del 06/09/2004. Sobre discriminación, xenofobia y racismo.
<https://www.impo.com.uy/bases/leyes/17817-2004>
16. 11/09/2009. Acoso laboral y en las relaciones docente alumno.
<https://www.impo.com.uy/bases/leyes/18561-2009>

17. Ley Nº 18651 Protección integral de las personas con discapacidad.
https://www.onsc.gub.uy/onsc1/index.php?option=com_content&view=article&id=292%3Aley-no-18651&catid=37&Itemid=59
18. Ley 19678/2018. Contrato de Seguros. <https://www.impo.com.uy/bases/leyes/19678-2018/42>

Autoridad legal

- Ministerio de Economía y Finanzas: 2
- Ministerio de Trabajo y Seguridad Social: 1 a 16
- Ministerio de Ganadería, Agricultura y Pesca: 7 y 8

Documentos o registros requeridos legalmente

- Planilla de trabajo y constancia de inscripción en el BPS de todos los trabajadores.
- Según Consejo de Salarios: comprobante de reembolso de costos de renovación carné de salud.
- Registro de entrega de ropa de trabajo y EPP según corresponda.
- Habilitaciones de choferes/conductores: Libreta de conducir vigente (según tipo de vehículo).
- Carné de aplicador (en caso de ser necesario).
- Comprobante de capacitación en “Uso seguro de productos fitosanitarios”.
- La empresa deberá contar con la constancia del BSE que acredite la existencia del seguro de accidentes de trabajo y enfermedades profesionales.
- Certificado que acredite situación regular de pagos de las contribuciones a la seguridad social a la entidad previsional que corresponda.

A.2.23 Derechos consuetudinarios

Leyes Aplicables y Regulaciones – **No aplica**

Autoridad legal - **No aplica**

Documentos o registros requeridos legalmente- **No aplica**

A.2.24 Consentimiento libre, previo e informado

Leyes Aplicables y Regulaciones- **No aplica**

Autoridad legal - **No aplica**

Documentos o registros requeridos legalmente - **No aplica**

A.2.25 Derechos de pueblos indígenas

Leyes Aplicables y Regulaciones - **No aplica**

Autoridad legal - No aplica**Documentos o registros requeridos legalmente- No aplica****Descripción general de requisitos legales**

No existen pueblos indígenas en Uruguay, según la definición de la OIT. No existe legislación que reglamenta los derechos de los pueblos indígenas en lo que concierne a las actividades silvícolas. Sumado a esto no existe legislación que considere los derechos de tenencia de la tierra ni derechos de uso de recursos del bosque para los Pueblos Indígenas.

En la actualidad, el **Convenio nº 169 de la OIT** sobre los Pueblos Indígenas y tribales en países independientes no ha sido ratificado por Uruguay.

El Convenio 169 de la OIT declara que **un pueblo puede ser considerado indígena si:**

- Es descendiente de aquellos que habitaban el área antes de su colonización.
- Ha mantenido sus propias instituciones sociales, económicas, culturales y políticas desde la época de la colonización y el establecimiento de los nuevos estados.
- Además, la convención expresa que la auto-identificación es crucial para los pueblos indígenas. Este criterio ha sido aplicado por ejemplo en los acuerdos sobre reclamo de territorios entre el gobierno canadiense y los inuit de los Territorios del Noroeste. (<http://www.iwgia.org/cultura-e-identidad/identificacion>)

Ammendment in PEFC Uruguay Document DG 11(Forest Management Standard – Ammendments – May 2018)

"The situation of original populations in Uruguay is different to those of other countries in Latin America. Uruguay is a country with a population conformed mainly of descendants of European immigrants and in a smaller proportion, descendants of Afro-American and indigenous populations. The current population is the result of a mixture of races.

The indigenous population that occupied the territory before and during the colonial period belonged mainly to the macro-ethnia charrúa, that included guenoas, bohanes, yaros, guaraníes and the charrúas themselves.

The anthropologist Daniel Vidart (2001) states that: "the nomadic Indian was combated and practically exterminated in South America". From the point of view of the indigenous communities, and differently than in other countries of Latin America, in Uruguay there are **no indigenous communities since mid XIX century**".

During the first half of the XIX century, the scarce Indians that had survived the arrival of the conqueror and posterior internal wars were eradicated in the massacre at the shores of the Arroyo Salsipuedes in the year 1831, (Vidart 2011). Currently there are no indigenous **populations** living in any part of the national territory

The Uruguayan National Government has recognized the indigenous input in the identity of our country. In 2009, Law 18.589 was approved that declares April 11th the day of the Charrúa Nation and the indigenous identity (Annex 3). In article 2, it is requested that the Executive and the National Administration of Education (ANEP) promote the information and sensibilization of citizens on the participation of the indigenous population in the national identity and the historical events related to the Charrúa Nation in Salsipuedes in 1831 (REFERENCES: Ministerio de Relaciones Exteriores. 2014 200 resultados de la política exterior (2010 – 2014), Vidart, Daniel. 2012. Anuario de Antropología Social y Cultural en Uruguay, Vol. 10.)

In consideration to the fact that there are not indigenous communities nor communities with land right conflicts in the country the standard does not address the issue. The standard refers to plantations that have been legally and environmentally authorized on legally owned properties. Social interactions of the forest management system and the local communities (in general) in the vicinity of the plantations are considered in the standard."

A.2.26 Clasificación de especies, cantidades y calidades

Leyes Aplicables y Regulaciones

1. Ley Forestal Nº 15.939 del 28/12/1987. artículo 8, Calificación de bosques particulares.

<https://www.impo.com.uy/bases/leyes/15939-1987>

Autoridad legal

- Dirección General Forestal (MGAP): 1

Documentos o registros requeridos legalmente

- Registro de plantación ante la DGF
- Plan de Manejo

A.2.27 Comercio y transporte

Leyes Aplicables y Regulaciones

1. Ley 12.599 del 08/01/1959. Creación de la Junta Nacional de Coordinación de Transportes de Carga.
<https://www.impo.com.uy/bases/leyes/12599-1959>
2. Decreto Nº 330/993. Establece obligatoriedad de autorización para corta y extracción de productos forestales del bosque nativo (Artículo 1)
<http://www.impo.com.uy/bases/decretos/330-1993>
3. Ley Nº 14.947 del 25/10/1979, art. 1. Transporte de carga. Permiso de circulación.
<https://www.impo.com.uy/bases/decretos-ley/14947-1979>
4. Decreto 597/988. Regula los remitos o guías de tránsito, los cuales son documentos considerados oficiales.
<https://www.impo.com.uy/bases/decretos/597-1988>
5. Decreto 134/998 Modifica el Reglamento Nacional de circulación vial. Reglamentación del transporte de productos forestales y modificación parcial del Reglamento Nacional de Circulación Vial, Modificaciones acerca de las dimensiones.
<http://www.impo.com.uy/bases/decretos/134-1998>
6. Carga (Art. 271 de la Ley N°17.296) Clasificación del transporte de cargas. Transporte profesional. Registro de empresas profesionales de transporte de carga para terceros.
<http://www.impo.com.uy/bases/decretos/349-2001>
7. Ley Nº 17.296 del 21/02/2001. Art. 271. Todo transporte de carga terrestre que se realice en el país, deberá contar con una guía que contenga la información que se dispondrá en la reglamentación de la presente ley.
<http://www.impo.com.uy/bases/leyes/17296-2001>
8. Decreto 156/009 Reglamenta el transporte de productos forestales en rutas nacionales. Este decreto hace énfasis en temas de seguridad vial vinculados a las cargas.
https://www.impo.com.uy/bases/decretos-reglamento/156-2009_A/3
9. Decreto 366/013 Creación de Guía Electrónica de Transporte de Carga y el Sistema de Información de Carga del Transporte Terrestre (SICTT).
<https://www.impo.com.uy/bases/decretos/366-2013> <http://www.mtop.gub.uy/transporte/guia-de-carga>
10. Decreto 183/16 Reglamenta Guía Electrónica de Transporte de Carga.
<https://www.impo.com.uy/bases/decretos/183-2016>

11. **Ley 17.555 del 18/09/2002.** Regula aspectos relativos al proceso de comercio exterior.
<https://www.impo.com.uy/bases/leyes/17555-2002>
12. **Decreto 54/003** Documento Único Aduanero. Reglamenta la Ley 17.555.
<https://www.impo.com.uy/bases/decretos/54-2003>
13. **Decreto 32/014** Regula el valor de exportación de los bienes.
<https://www.impo.com.uy/bases/decretos/32-2014/1>

Autoridad legal

- Ministerio de Transporte y Obras Públicas: 1 al 4, 6, 8, 9, 10
- Ministerio de Economía y Finanzas: 5, 7, 10 a 13

Documentos o registros requeridos legalmente

- Permiso de circulación.
- Factura de venta o remito.
- Guía de Transporte de Carga.

A.2.28 Comercio offshore y precios de transferencia

Leyes Aplicables y Regulaciones

Normas sobre Precios de Transferencia: Documentos y reglamentos disponibles en la web de la DGI

1. **Formulario 3001 de Precios de Transferencia.** Título 4 del Texto Ordenado de 1996 y otra normativa.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;455;2;D;precios-de-transferencia-formulario-3001;0;PAG
2. **Decreto 56/09** Reglamentación de los arts. 38 a 46 del Título 4 del Texto Ordenado DGI relativo al régimen de precios de transferencia.
<https://www.impo.com.uy/bases/decretos/56-2009>
3. **Decreto 392/2009.** Régimen de precios de transferencia – IRAE – Reglamentación, modificación.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;decreto-no-392-009;0;PAG;MNU;E;178;4;MNU
4. **Resolución 2084/2009.** Régimen de precios de transferencia - Aspectos y obligaciones formales.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-2-084-009;0;PAG;MNU;E;178;4;MNU
5. **Resolución 2098/2009** Régimen de precios de transferencia - Aspectos y obligaciones formales.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-2-084-009;0;PAG;MNU;E;178;4;MNU
6. **Resolución 2269/2009.** Creación del Registro de Contratos a que refiere el num. 4º) de la Resolución Nº 2084/009.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;572;6;D;resolucion-no-2-269-009;0;PAG;MNU;E;292;1;291;13;MNU
7. **Resolución 818/010.** Contribuyentes que deban presentar información anual de acuerdo al Num. 1º) de la Res. Nº 2084/009 aplicación del régimen de Precios de Transferencia.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-818-010;0;PAG;MNU;E;178;4;MNU
8. **Resolución 819/010** Se sustituye desde su vigencia el lit. f) del Num. 1º) de la Resolución Nº 2084/009.

http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU;

Ampliación de la resolución.

http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-819-010;0;PAG;MNU;E;178;4;MNU;%20http://www.dgi.gub.uy/wdgi/hgxpp001?6,4,40,O,S,0,PAG;CONC;40;16;D;14156;2;PAG;MNU;E;14;18;MNU;

9. **Resolución 1881/010** Se otorga plazo adicional para presentar la información anual.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-1-881-010;0;PAG;MNU;E;14;18;MNU;
10. **Resolución 745** Información a presentar para aquellos contribuyentes incluidos en el régimen de Precios de Transferencia.
http://www.dgi.gub.uy/wdgi/page?2,principal,_Ampliacion,O,es,0,PAG;CONC;40;16;D;resolucion-no-745-011;0;PAG;MNU;E;14;18;MNU;

Autoridad legal

- Ministerio de Economía y Finanzas: 1 a 10

Documentos o registros requeridos legalmente

- Formulario 3001 de Precios de Transferencia (Dirección General Impositiva).
- Documento Único Aduanero.
- Certificado de origen.
- Certificado fitosanitario.
- Conocimiento de embarque (Bill of lading).

A.2.29 Normas aduaneras

Leyes Aplicables y Regulaciones

1. **Ley N° 19.276** del 19/09/2014. Aprueba el nuevo Código Aduanero de la República del Uruguay.
<http://www.impo.com.uy/bases/leyes/19276-2014>
2. **Decreto N° 96/015, N° 97/015, N° 98/015 y N°99/015** reglamentarios del Código Aduanero.
http://www.aduanas.gub.uy/innovaportal/file/10084/1/decretos_reglamentarios.pdf
3. **Decreto Ley 14.629.** Impuesto aduanero único a la importación. Este impuesto único gravará la introducción al país, en forma definitiva, para consumo o uso propio, o **Leyes Aplicables y Regulaciones**
4. **Ley N° 19.276** del 19/09/2014. Aprueba el nuevo Código Aduanero de la República del Uruguay.
<http://www.impo.com.uy/bases/leyes/19276-2014>
5. **Decreto N° 96/015, N° 97/015, N° 98/015 y N°99/015** reglamentarios del Código Aduanero.
http://www.aduanas.gub.uy/innovaportal/file/10084/1/decretos_reglamentarios.pdf
6. **Decreto Ley 14.629.** Impuesto aduanero único a la importación. Este impuesto único gravará la introducción al país, en forma definitiva, para consumo o uso propio, o de terceros, de toda mercadería procedente del exterior.
<https://www.impo.com.uy/bases/decretos-ley/14629-1977>
7. **Decreto 41/999.** Fijación de las tasas de devolución de tributos a las exportaciones. El decreto indica los regímenes vigentes de devolución de impuestos indirectos y de tributos a las exportaciones.
<https://www.impo.com.uy/bases/decretos-ley/14629-1977>

8. Ley 17.555 del 18/09/2002 regula aspectos relativos al proceso de comercio exterior
<https://www.impo.com.uy/bases/leyes/17555-2002>
9. Decreto 54/003 Documento Único Aduanero. Reglamenta la Ley 17.555.
<https://www.impo.com.uy/bases/decretos/54-2003>
10. Ley N° 17.314 del 09/04/2001 relativa a sanidad vegetal:
<http://www.impo.com.uy/bases/leyes/17314-2001/1>
11. Resolución General de Aduanas 96/2012. <http://www.aduanas.gub.uy/innovaportal/file/10486/1/od-96-2012.pdf>

Autoridad legal

- Ministerio de Economía y Finanzas/Dirección Nacional de Aduanas: 1 a 6, 8
- Ministerio de Ganadería, Agricultura y Pesca: 7

Documentos o registros requeridos legalmente

- Documento Único Aduanero.
- Certificado de origen.
- Certificado fitosanitario.
- Conocimiento de embarque (Bill of lading.)

A.2.30 CITES

Leyes Aplicables y Regulaciones

1. Decreto Ley N° 14.205 del 14/06/1974. Aprobación del Acuerdo Internacional Convención sobre el Comercio Internacional de Especies Amenazadas de Fauna y Flora Silvestre (CITES).
<https://www.impo.com.uy/bases/decretos-ley/14205-1974>

Autoridad Legal

- Ministerio de Vivienda, Ordenamiento Territorial y Medio Ambiente, Dirección Nacional de Medio Ambiente, Departamento de Fauna

Documentos o registros requeridos legalmente

- Completar el formulario (en línea o entregar personalmente).
- Adjuntar fotos de la especie y documento que indique su origen.
- Documento del interesado o de la firma que quiere efectuar la transacción; y del interesado p la firma de destino (nombre, domicilio, ciudad, código postal).
- Declarar, en todos los casos, un contacto telefónico o un e-mail a los efectos de las notificaciones correspondiente

Leyes Aplicables y Regulaciones - No aplica

Autoridad legal - No aplica

Documentos o registros requeridos legalmente - **No aplica**

CONFIDENTIAL

A.3 SIGLAS Y ACRÓNIMOS

AIA Asociación de Ingenieros Agrónomos del Uruguay

ASECFUR Asociación de Empresas Contratistas Forestales del Uruguay

DINAMA Dirección Nacional de Medio Ambiente

DGF Dirección General Forestal

FAGRO Facultad de Agronomía de la Universidad de la República

INIA Instituto Nacional de Investigaciones Agropecuarias

MGAP Ministerio de Ganadería, Agricultura y Pesca

MTSS Ministerio de Trabajo y Seguridad Social

MVOTMA Ministerio de Vivienda, Ordenamiento Territorial y Medio Ambiente

OIT Organización Internacional del Trabajo

SPF Sociedad de Productores Forestales

Annex B (Normative)

Procedure for justifying the use of WHO group 1A and 1B pesticides (Document PEFC Uruguay DG 09)

B.1 Objective

Establish a procedure for determining the exception to the use of type 1A and 1B pesticides from the WHO list in cases where there is no alternative.

B.2 Background

The PEFC ST 1003:2010 standard in item 5.2.9 stated that World Health Organization (WHO Type 1A and 1B pesticides and other highly toxic pesticides will be prohibited, except when not provided any viable alternative).

Unit 1152-2014 in its item 6.3.2.2 established that "Type 1A and 1B pesticides of the World Health Organization (WHO) and other highly toxic pesticides shall be prohibited, except when there are no viable alternatives. The exception to the WHO Prohibition of the Use of Type 1A and 1B pesticides will be defined by a specific procedure within the PEFC Uruguay documentation scheme.

The PEFC Uruguay system document, DG 09, establishes the requirements for the exemption to the use of type 1A and 1B pesticides of the WHO.

The PEFC ST 1003:2018 standard in its item 8.2.8 states: "... any exceptions to the use of WHO type 1A and 1B pesticides shall be defined in the national standard" ("... Any exception to the usage of WHO Type 1A and 1B pesticides shall be defined in the national standard) for which this procedure is included in the Sustainable Forest Management standard PEFC Uruguay 2020 (and successive versions) in **ANNEX B - Procedure for the exception to the use of pesticides WHO type 1A and 1B**.

B.3 Scope

All forest companies and producers that certify their forest management through the PEFC Uruguay system

B.4 Procedure

The use of pesticides included in the WHO category 1A and 1B must be justified by the certified company or producer fulfilling the following requirements:

1. Submit a technical report, prepared, and signed by a professional or group of professionals competent in the field, including **at least**:
 - description and analysis of the problem to be controlled
 - justification for the non-existence of viable alternatives
 - proposed use of the pesticide 1A or 1B, detailing situations in which it is used, mode and times of application, conditions and doses of use, mitigation measures, among others.
2. Document that the requirements of **Decree No. 482/009** of the General Directorate of Agricultural Services of the MGAP for the use of products 1A and 1B are met
 - a. (<http://www.mgap.gub.uy/portal/page.aspx?2,dgsa,dgsa-otros-tramites-recetas-profesionales,O,es,0>)

3. The company or producer shall keep a record of the use of the active ingredient including the dates, sites, products, dosages, and methods of application.

The technical report will be evaluated during the follow-up and re-certification audits by the certifying body and annexed to the audit report for submission to PEFC Uruguay. Failure to comply with the procedure should be considered **a major non-conformity**.

- C) The report must be updated **annually** with the corresponding documentation.

