

FSC National Risk Assessment

For Luxembourg

DEVELOPED ACCORDING TO PROCEDURE FSC-PRO-60-002 V3-0

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Risk designations in finalized risk assessments for Luxembourg

Indicator	Risk designation (including functional scale when relevant)
Controlled wood category 1: Illegally harvested wood	
1.1	Low risk
1.2	N/A
1.3	Low risk to public forests - N/A to private forests
1.4	Low risk
1.5	N/A
1.6	Low risk
1.7	Low risk
1.8	Low risk
1.9	Low risk
1.10	Low risk
1.11	Low risk
1.12	Low risk
1.13	Low risk
1.14	N/A
1.15	N/A
1.16	Low risk
1.17	Low risk
1.18	Low risk
1.19	Low risk
1.20	Low risk
1.21	Low risk
Controlled wood category 2: Wood harvested in violation of traditional and human rights	
2.1	Low risk
2.2	Low risk
2.3	Low risk
Controlled wood category 3: Wood from forests where high conservation values are threatened by management activities	
3.0	Low risk
3.1	Low risk
3.2	Low risk
3.3	Low risk
3.4	Low risk
3.5	Low risk
3.6	Low risk
Controlled wood category 4: Wood from forests being converted to plantations or non-forest use	
4.1	Low risk
Controlled wood category 5: Wood from forests in which genetically modified trees are planted	
5.1	Low risk

Background information

Background to the risk assessment

What do we mean by FSC Controlled Wood?

The FSC mix label makes it possible to trade on the market products that contain not only FSC- certified materials but also material sourced from non-certified forests. These non-certified materials must, however, fulfil certain minimum requirements and are referred to as FSC Controlled Wood. FSC Controlled Wood guarantees in a sense a minimum code of behaviour whereby 'bad' forestry practices are excluded from products bearing the FSC mix label. The five named unacceptable practices are:

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

The objective of controlled wood is, therefore, to facilitate the production of FSC mix products while simultaneously securing a minimum code for non-certified product components. The labelling of products (e.g., by means of a separate symbol) is not possible!

Why is the risk assessment necessary?

Enterprises wishing to declare FSC Controlled Wood material for incorporation in FSC mix products must:

- Verify/prove the source of the wood
- Assess the risk of non-acceptable sources
- Where risk is identified, evaluate the supply chain and adopt measures to avoid risk.

Up to now, enterprises using non-certified wood could advance an internal system for risk assessment (enterprise-based risk assessment). With the revision of the FSC Controlled System, however, this will no longer be possible. The FSC is working towards a state-based risk assessment to which enterprises can resort. This risk analysis process is implemented for Luxembourg with this document. Specifically, it concerns the assessment and evaluation of how to ensure that forest management does not violate, for example, high conservation values or human rights, and that these receive an appropriate degree of recognition in the risk assessment.

The execution of the risk analysis shall in each case involve the support of a working group comprising representatives of the economy, the environment and of society. The risk assessment covers an analysis of the individual risk levels for each category and indicator, and the corresponding implications:

- In the event of the finding of a 'low risk' for a particular region (state), no further verification is required for controlled wood from this region. Wood from the region can be added as controlled wood for use in the manufacture of FSC mix products.
- In the event of the finding of a 'specified risk,' the supply chain must be assessed with respect to this risk and control measures must be implemented.

In the event of an 'unassessed' risk, the supply chain must be assessed and control measures must be implemented.

What is the meaning of "low risk"?

Low risk means that the named categories of controlled wood are not threatened, either across the forest area or systematically, in a particular region as a consequence of forestry practices. Exemplary forest management practised by forest enterprises is documented by the FSC in the form of an FSC certification. A low risk of injury of the controlled wood requirements means simply that the FSC does not consider possible infringements to be widespread and that an incorporation of the corresponding material in FSC mix products may be accepted without a comprehensive auditing of forest enterprises.

Timeline for the approval of the Luxembourgish FSC risk assessment

Activity	Deadline
Approval of the NRA proposal by PSU	23 March 2017
Development of the risk assessment – 1 st draft	March – December 2017
Submission of 1 st draft to FSC	Mid – January 2018
Public consultation on 1 st draft ¹	March 2018
Analysis and incorporation of feedback from the public consultation	June 2018
Development and consultation of the 2nd draft (optional)	–
Development of the final draft	June 2018
Submission of the final draft to FSC	August 2018
Implementation of required amendments (if any)	September – November 2018
Approval of the Luxembourgish risk assessment by FSC International	25 June 2019

¹ FSC approval for draft contents is required prior to consultation

List of members of the Luxembourgish Working Group

Name	Membership chamber	Qualifications
Carole Sinner	Chair	Forest engineer at the Luxembourgish Nature and Forestry Agency, responsible i.a. for forest certification, EUTR timber sales. Carole is the chair of the Luxembourgish Standard Development Group (SDG).
Philippe Genot	Economic chamber	Philippe is an experienced forestry engineer with an excellent knowledge of the Luxembourgish forest sector. As Cluster Manager for the Wood Cluster at LuxInnovation GIE, he coordinates a platform for exchanges between all the players in the sector with the aim of improving the valorisation of wood at the local and regional level.
Jacques Nesser	Economic chamber	Jacques is timber buyer at Burgo Ardennes, one of Europe's leading pulp and paper producers. He manages the supplies of all FSC wood originating from Luxembourg and Germany. Jacques is also an expert to the Luxembourgish SDG.
Michel Leytem	Environmental chamber	Michel is district chief at the Nature and Forestry Administration. Forestry engineer with a study focus on nature conservation and landscape management, Michel is also an expert in environmental and forestry-related education.
Pierre Mischo	Environmental chamber	Pierre is a senior expert in the field of environmental education and is the former president of an important Luxembourgish ENGO. He is founding member of FSC Luxembourg and actual president of the organisation. He is a SDG member, too.
Marc Parries	Social chamber	Marc is honorary president of the "Association des forestiers luxembourgeois". He is i.a. in charge of the nature centre "Mirador" and oversees all awareness raising activities. Founding member of FSC as well as Pro Silva - Luxembourg, he is a SDG member, too.
Serge Reinardt	Social chamber	Serge is i.a. a trainer in the fields of silviculture, forest ecology and certification. Being a founding member of Pro Silva Lux., he is actually in charge of its secretariat. Serge is also founding member of FSC Luxembourg and a member of the Luxembourgish SDG.

To contact members of the NRA-WG, please e-mail fsclux@pt.lu in the first instance.

Working Group languages: Luxembourgish, German and French.

The voting system will be 2-2-2. The chair does not have the right to vote. The working group takes its decisions based on the opinions of the respective chambers and in consensus. As a precautionary rule, in case one chamber is represented by only one person the voting system will then be 1-1-1.

Results of the NRA Working Group and specific issues will also be discussed in FSC Luxembourg BoD.

Structure of the document

The document comprises five sections, one for each category of controlled wood.

Evaluation and control measures

The system employed by the FSC requires that control measures be implemented for any category not designated 'low risk.' As in the following all categories were preliminarily deemed to be 'low risk' for Luxembourg, no control measures have been formulated as yet and the corresponding details have been deleted from this document. In the event of deviating assessment results ('specified risk') for a certain category, a corresponding control measure must then be formulated.

Underlying policy

To allow for comparability of the state-based risk assessment in an international context, the FSC has developed guidelines for the preparation and implementation.

Title	Relevance for risk assessment in Luxembourg	Reference and version
FSC PROCEDURE: The development and approval of FSC® national risk assessments	Requirements of and methods for a national risk assessment Normative and therefore binding	FSC-PRO-60-002 V3-0 EN
FSC national risk assessment framework	Contains the process steps for the risk assessment Normative and therefore binding for the working group	FSC-PRO-60-002a V1-0 EN
FSC Standard: Requirements for sourcing FSC controlled wood	Describes the requirements of a system of due diligence for certified organisations in the FSC product chain so as to avoid the use of material from unacceptable sources and to declare material as FSC controlled wood Material from unacceptable sources may not be used for FSC mix products	FSC-STD-40-005 V3-0 EN
FSC Standard for Forest Management for Luxembourg	The High Conservation Values framework developed for Luxembourg as well as the List of applicable laws, regulations and nationally-ratified international treaties, conventions and agreements compiled for Principle 1 were taken over for the Luxembourgish NRA.	Entwurf zum Luxemburger FSC-Standard (V 2-0)

List of abbreviations

Abbreviation	Term
AAA	Association d'Assurance Accident (Accident Insurance Association)
ANF	Administration de la Nature et des Forêts (Nature and Forestry Administration)
CMR	Convention relative au Contrat de Transport (Convention on the Contract for the International Carriage of Goods by Road)
CNRA	Centralized National Risk Assessment
EU	European Union
FSC	Forest Stewardship Council
HCV	High Conservation Value
ILO	International Labour Organization
ITM	Inspection du Travail et des Mines (Labour and Mines Inspectorate)
MDDI	Ministère du Développement Durable et des Infrastructures (Ministry of Sustainable Development and Infrastructure)
NRA	National Risk Assessment
OECD	Organization for Economic Cooperation and Development

PNPN	Plan National pour la Protection de la Nature (National plan for nature protection)
PSG	Plan Simple de Gestion (Simple management plan)
RGD	Règlement Grand-Ducal (Grand-Ducal Regulation)
SDG	Standard Development Group
VAT	Value Added Tax
ZPIN	Zone Protégée d'Intérêt National (Protected area of national interest)

List of experts involved in the risk assessment

The members of the working group are fulfilling the required qualifications for experts as mentioned in Annex A in FSC-PRO-60-002a. The following experts have contributed to the evaluation to the risk assessment:

CW Category	Name	Qualification
1,2,3,4,5	Carole Sinner	Forest engineer at the Luxembourgish Nature and Forestry Agency, responsible i.a. for forest certification, EUTR timber sales. Carole is the chair of the Luxembourgish Standard Development Group (SDG).
1,2,3,4,5	Philippe Genot	Philippe is an experienced forestry engineer with an excellent knowledge of the Luxembourgish forest sector. As Cluster Manager for the Wood Cluster at LuxInnovation GIE, he coordinates a platform for exchanges between all the players in the sector with the aim of improving the valorisation of wood at the local and regional level.
1,2,3,4,5	Jacques Nesser	Jacques is timber buyer at Burgo Ardennes, one of Europe's leading pulp and paper producers. He manages the supplies of all FSC wood originating from Luxembourg and Germany. Jacques is also an expert to the Luxembourgish SDG.
1,2,3,4,5	Michel Leytem	Michel is district chief at the Nature and Forestry Administration. Forestry engineer with a study focus on nature conservation and landscape management, Michel is also an expert in environmental and forestry-related education.
1,2,3,4,5	Pierre Mischo	Pierre is a senior expert in the field of environmental education and is the former president of an important Luxembourgish ENGO. He is founding member of FSC Luxembourg and actual president of the organisation. He is a SDG member, too.
1,2,3,4,5	Marc Parries	Marc is honorary president of the "Association des forestiers luxembourgeois". He is i.a. in charge of the nature centre "Mirador" and oversees all awareness raising activities. Founding member of FSC as well as Pro Silva - Luxembourg, he is a SDG member, too.
1,2,3,4,5	Serge Reinardt	Serge is i.a. a trainer in the fields of silviculture, forest ecology and certification. Being a founding member of Pro Silva Lux., he is actually in charge of its secretariat. Serge is also founding member of FSC Luxembourg and a member of the Luxembourgish SDG.
1,2,3,4,5	Michèle Federspiel	Michèle is a forest engineer with more than 15 years of professional experience in forestry, including forest certification schemes and project management. Currently she holds the position of FN manager for FSC Luxembourg. She coordinates the Standard Development Group as well as the National Risk Assessment working group
1,2,3,4,5	Frank Wolter	Frank is director of the Nature and Forestry Administration. The Administration is i.a. responsible for nature protection, natural resources and biodiversity conservation and landscape management. He is part of the SDG.
1,3,4,5	Roger Schauls	Roger is vice-president of the ENGO "Mouvement Ecologique". He has a Diploma of Advanced Studies in plant biology and was a high school teacher. He is part of the SDG.

To contact any of these experts, please e-mail fsclux@pt.lu in the first instance.

National Risk Assessment maintenance

The responsible body (in accordance with section 2 of FSC-PRO-60-002 V3-0) is:
FSC Luxembourg – Fir en nohaltege Bësch asbl
Rue Vauban, 6
L-2663 Luxembourg
fsclux@pt.lu

The responsible body for maintenance of the NRA will be FSC Luxembourg. Revisions and/or updates of the NRA will be implemented according to needs and at least once in five years. Each updated or revised version will be sent to FSC for approval (with relevant justifications). The revision process will be conducted in accordance with the requirements of FSC-PRO-60-002 V3-0 (or updated version of that document valid by the time of the review).

Complaints and disputes regarding the approved National Risk Assessment

In case of complaints stakeholders can contact the responsible body. The responsible body will handle the complaint in accordance with section 12 of FSC-PRO-60-002 V3-0 as follows:

- Acknowledgment of complaints within two (2) weeks of receipt of a complaint;
- The responsible body will investigate the complaint that meets the conditions (see below) after date of acknowledgement over a period of six (6) weeks;
- Conditions under which a complaint shall proceed according to FSC-PRO-01-008 Processing formal complaints in the FSC certification scheme:
 - o contain the name and contact information of the complainant and be signed by the legal representative of the Complainant or by the individual in question if the complaint is not filed by an organization. FSC Luxembourg will consider requests by Complainants who wish to remain anonymous to the Parties to the complaint and shall protect their privacy and identity to the maximum extent possible, while recognizing that the identity of the Complainant might be obvious depending on the circumstances;
 - o be written in Luxembourgish, German, French or English, other languages will not be accepted;
 - o list the issues that the complaint addresses in relation to this document, in specific a reference (page, section No. or other) should be stated, specify the events and specific details that lead to the complaint;
 - o contain evidence to support each element or aspect of the complaint;
 - o indicate whether and in what form the issues have been raised with the Defendant prior to lodging the complaint and what response was provided;
 - o contain an agreement to share the complaint with the Defendant and other Parties to the Complaint;
 - o contain an agreement to adhere to the terms and provisions of this procedure.
- The responsible body will manage a complaint registry, including recording and filing of all complaints received, actions taken and results of complaint evaluations;
- By latest 30 days after acknowledgement of the complaint the responsible body will inform the complainant about the status of the complaint and quick solution that might be possible;
- By latest 60 days the responsible body must provide a conclusion of all complaints and inform complainants about the actions taken or the rejection including justification.
- In the case of a revised NRA, a summary of the performance or any existing complaint mechanisms shall be included.

List of key stakeholders for consultation

During the planned public consultation, the following stakeholders were contacted through the indicated means.

Stakeholder Group	Communication means to members of FSC Luxembourg	General communication such as Newsletter and website
Economic interests		
Forest owners and/or managers of large, medium and small forests; high-, medium- and low-intensity managed forests;	X	X
Forest contractors (including loggers);		X
Representatives of forest workers and forest industries;	X	X
Certificate holders;	X	X
Social interests		
NGOs involved or with an interest in social aspects of forest management and other related operations;	X	X
Forest workers;	X	X
International, national and local trade/labor unions;	X	X
Representatives of local communities involved or with an interest in forest management, including those relevant for HCVs 5 and 6;	X	X
Representatives of indigenous peoples and/or traditional peoples (if present and/or holding rights), including those relevant for HCVs 5 and 6;	n/a	n/a
Representatives of recreation interests.	X	X
Environmental interests		
NGOs involved or with an interest in the environmental aspects of forest management. Consultation should target the following areas of interest and expertise: Biological diversity, Water and soil, Environmental-related High Conservation Values	X	X
FSC-accredited certification bodies active in the country;		X
National and state forest agencies;	X	X
Experts with expertise in Controlled Wood categories;	X	X
Research institutions and universities;		X
FSC Regional Offices, FSC Network Partners, registered Standard Development Groups and NRA Working Groups in the region.	Were contacted through FSC internal mailing list.	

Risk assessments

Area under assessment: Luxembourg

The Grand Duchy of Luxembourg covers an area of 2,586 km², making it one of the smallest sovereign states in Europe. Forests account for more than 35% of national territory, or 92,150 ha. The area actually covered by trees is 91,400 ha. Roughly 2/3 of these woodland areas (58,050 ha) consist of stands of deciduous trees, 1/3 of conifers (27,250 ha). As well as stands of beech, oak and spruce, which account in almost equal shares for 60% of the forest cover, there are also large areas of mixed stands. More than 1,250 ha of forest have been classified as integral forest reserves, in which all forestry operations are prohibited by Grand-Ducal Regulation (RGD). In addition, more than 31,000 ha of Luxembourg's forests are protected under the European Habitat Directive or under Article 17 of the national Law on the Protection of the Natural Environment and Natural Resources. According to the forest inventory (ref. 11) plantations only account for 1.3% of the total forest area; and all legislation apply equally to any forest type. It should also be stated that more than 22,800 ha of forests are certified in accordance with the FSC National Standard.

A distinction can be made between two main types of forest owners: private and public. Despite an increase in the proportion of forest under public ownership, the forests of the Grand Duchy are owned in almost equal shares by private and public entities. The latter category consists of the State, local authorities and public agencies (churches, social insurance funds, companies in which the State is a shareholder, etc.). State-owned forests cover 9,950 ha, local authority forests 30,900 ha and those owned by public agencies 1,150 ha. They are all subject to the legislation governing forests and forestry and are managed by the Nature and Forestry Administration (Administration de la Nature et des Forêts / ANF). Meanwhile, more than 49,400 ha of forests are held by more than 13,500 private landowners. The average size of a private forest is a mere 3.5 ha, which results in considerable fragmentation. The members of the private forest owners' association, the Lëtzebuerger Privatbësch, together account for approximately 24,000 ha of forest.

(All the above information is derived from “La forêt luxembourgeoise en chiffres, résultats de l'inventaire forestier national au Grand-Duché de Luxembourg, 2009-2011” [Luxembourg's forests in figures, results of the national forest inventory in the Grand Duchy of Luxembourg, 2009-2012] (ref. 11), “Etat des lieux de la foret et du secteur forestier au Grand-Duché de Luxembourg (2014)” [Survey of the forests and the forestry sector in the Grand Duchy of Luxembourg (2014)] (ref. 9) and the Letzebuerger Privatbesch (ref. 10)).

Controlled wood category 1: Illegally harvested wood

Overview

In analysing risk category 1, the working group referred to “Annex A - List of applicable laws, regulations and nationally ratified international treaties, conventions and agreements”, updated as part of the revision of the FSC Forest Management Standard (ref. 21). The Annex is appended to this document: “C2 – Identification of applicable legislation”. As an integral part of the upcoming new FSC Standard for Luxembourg, it has twice been submitted for public consultation (15 March 2017 and 25 September 2017) to more than 250 stakeholders.

General/contextual information used for the risk assessment, referencing the number of any specific sources used (Annex C1):

Luxembourg scored very highly for governance as measured by the World Bank Governance Index (2017). On a scale ranging from 0 (the lowest score) to 100 (the highest), the Grand Duchy was rated as follows (ref. 1):

- Rule of law: 95.19
- Control of corruption: 96.15
- Voice and accountability: 97.04
- Political stability and absence of violence/terrorism: 95.71
- Government effectiveness: 93.75
- Regulatory quality: 93.75

On Transparency International’s 2017 Corruption Perceptions Index, Luxembourg scored 82 on a scale ranging from 0 (very corrupt) to 100 (very clean). The Grand Duchy was ranked 8th out of 180 countries (ref. 2).

According to the Luxembourg Corruption Report published on the GAN Business Anti-Corruption Portal (ref. 97) corruption does not constitute a problem for businesses in Luxembourg. The country is known to have a strong legal framework to curb corruption, and anti-corruption laws are effectively enforced. Neither bribery nor facilitation payments are widespread in the Grand-Duchy. The Luxembourgish NGO “Stop Corruption” underlines in its annual report (ref. 99) the good working relationship with the Luxembourg government. The organisation can have direct access to the Ministry of Justice in order to support its advocacy or ask for clarification and all their requests are treated quite diligently.

The Grand Duchy was described as a free country in Freedom House’s 2015 report (ref. 3).

Finally, it is worth noting the very creditable ranking awarded to Luxembourg in the Fragile State Index, where it was classified 168th out of 178 countries, scores ranging from 1 (most fragile) to 178 (most stable) (ref. 4).

Luxembourg therefore achieved very positive results for the indicators mentioned above. It scores very highly for all factors relating to stability (good governance, absence of conflicts) and control of corruption. The NRA working group is therefore of the opinion that the risk of failing to comply with the existing legal framework is low.

It is important to point out that the vast majority of the pieces of legislation apply to all forests, regardless their ownership. Nevertheless, some regulations only apply to public forests. If the legal framework is different, this is mentioned on the indicator level and a separate assessment is done for private and public forests. For applicable legislation see Annex C2.

Risk assessment and recommended control measures

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
Legal rights to harvest					
1.1 Land tenure and management rights	Annex C1 References: 5 to 7, 97 Annex C2 Section 1.1	<p>Low risk</p> <p>Article 16 of the Constitution guarantees the inviolability of property rights. Similarly, the Civil Code (Art. 544) grants an owner the right to enjoy their property provided it is not used in a way prohibited by the law.</p> <p>The Administration du Cadastre et de la Topographie (Land Registry) manages all administrative and technical documents describing built and unbuilt property in the Grand Duchy and acts as essential guarantor of landed property (ref. 6). Forest boundaries are well-known, visible on Land Registry maps and on the ground (evidenced by boundary markers, natural boundaries, etc.).</p> <p>Moreover, this information has become very easily accessible to the general public, as it is now available on the Internet. By consulting the cartographic website Geoportail.lu (ref. 5), it is possible to check Land Registry plans and maps indicating the extent of forests, as well as aerial photographs of wooded areas.</p> <p>In the case of private forests, owners receive an official document (<i>titre foncier</i>) when they purchase or inherit a plot of land. The property boundaries are clearly specified using Land Registry references. All land registers are brought together in a Land Registry Database ("Publicité foncière", ref. 7).</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

² See threshold numbers provided in the FSC-PRO-60-002a V1-0 EN

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>Forests belonging to the State are defined as part of the national domain. Their boundaries and ownership are also well established and recorded in the land registers.</p> <p>GAN Integrity (ref. 97) states that property rights are well defined and also well protected in Luxembourg. Furthermore, the land administration is said to carry a low corruption risk.</p> <p>As detailed in the “General/conceptual information used for the risk assessment” on page 13, Luxembourg achieved very positive results for various indicators relating to governance and corruption. Based on the strong legal framework, governance and law enforcement, and the fact that the NRA WG acknowledges the low level of conflicts in the Luxembourgish forest sector, it is concluded that the risk of infringement on land tenure rights is low.</p>			
1.2 Concession licences	/	<p>This indicator does not apply.</p> <p>No concession licences are granted in Luxembourg.</p>	Country	/	/
1.3. Management and harvesting planning	<p>Annex C1 References: 8, 13 and 100</p> <p>Annex C2 Section 1.3</p>	<p>Low risk – Public forests</p> <p>In Luxembourg, the Law of 8 October 1920 stipulates that all forests subject to the legislation governing forests and forestry must have a management plan (<i>plan d'aménagement</i>), which is to be revised every 10 years.</p> <p>The Law of 8 April 2014 states that, in the case of forests subject to the legislation governing forestry having an area of between 20 and 150 ha, the management plan may take the form of a simple management plan (<i>Plan Simple de Gestion</i> (PSG)). This Law also relaxes the obligation to draw up a management plan for woods of less than 20 ha. It also stipulates that if a forest of more than 20 ha is</p>	Country	<p>Thresholds (1) <u>is met for public forests, therefore risk designation is low</u>: (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p> <p>This indicator does not apply to private forests.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>temporarily without a planning document, the volume of timber that may be harvested from it may not exceed 75% of its current average growth.</p> <p>At present, 89% of the public forest area is managed in accordance with a long-term management plan (ref. 8).</p> <p>The Instructions of 18.11.1952 concerning the management of forests subject to the legislation governing forests and forestry (ref. 13) define the framework of management plans. The Forest department of the ANF is in charge of the conception and periodic review of the management plans in accordance with the Instructions concerning forest management (ref. 100).</p> <p>The majority of these management plans benefit from an external evaluation within the scope of the FSC certification audit. Indeed 54% of the public forests are FSC certified and until now the quality of the management plans has never been subject to a non-conformity or a recommendation. Thus, the NRA WG assumes that the management and harvesting planning done by the ANF for all public forests is of high quality and done according to the procedure.</p> <p>As detailed in the "General/conceptual information used for the risk assessment" on page 13, Luxembourg achieved very positive results for various indicators relating to governance. As there is a clear legal framework for management planning, as the personnel of the ANF in charge are sworn in officials and there is no evidence that procedures for approval of management plans are not followed, the NRA WG considers this risk as low.</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
	Annex C1 References : 9, 10, 101 and 103	<p>Not apply – Private forests Private forest owners are not currently obliged to draw up a management document and we therefore lack accurate figures for properties having a management plan. Private owners of more than 20 ha of forest who are in receipt of State subsidies (RGD 12.05. 2017 and the previous RGD 13.03.2009) are encouraged to draw up a PSG. There are clear guidelines concerning these subsidized management plans and they are evaluated by the ANF prior to approval. Actually, forest areas covered by an approved and subsidised PSG amount to 6,140 ha, i.e. roughly 12% of the privately-owned forest area (ref. 103). But note that this figure does not include areas covered by a PSG but not benefiting from a subsidy. In addition, planning documents currently being produced by the Lëtzebuerger Privatbësch cover roughly 500 ha (ref. 9). It should also be mentioned that about 3,500 ha of private forests are certified according to the PEFC FM scheme (ref.101).</p> <p>It is important to point out that there are reckoned to be more than 13,500 private owners. The lands they own are therefore fragmented. The average area of a private forest amounts to only 3.50 ha and in most cases this surface is not territorially contiguous (refs. 9 and 10). Thus, 85% of the private forest owners possess less than 5 ha (ref. 9). These smallholders manage their forest for their personal needs or do not intervene at all in the natural processes. The « large » forest owners (those who own more than 50 ha) generally have a management plan as they market more their timber.</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
	Annex C1 References : 9 and 11	<p>As there are no laws or regulations in regard of management and harvesting planning that apply to private forests, this indicator does not apply to them.</p> <p>Low risk The results of the Permanent Luxembourg Forest Inventory (ref. 11) which covers all of the Grand Duchy's public and private forests, show that the nationwide harvesting rate is 59%, which means that the stock of timber in its forests is increasing. The balance between growth and the annual timber harvest is therefore not adversely affected by over-exploitation. On the contrary, in Luxembourg, wood as a resource is "under-utilised" from the volume perspective (ref. 9). Concerning the ecological aspects, a more detailed analysis of the results of the National Forest Inventory reveals that the stands of deciduous trees increased by 1.4% to the detriment of conifers (ref. 11). The management practised at a national level in favour of close-to nature forests is thus reflected in figures. According to the NRA WG these scientific findings reflect that the required management planning documents are in place and of enough quality to avoid illegal logging.</p>			
1.4. Harvesting permits	Annex C1 References : 1, 2, 92 and 109	<p>Low risk In Luxembourg a harvesting permit is only required if the forest owner wants to do an excessive felling as defined in Article 2 of the Law 30.01.1951 (ref. 92). In that case, an authorization from the competent minister is needed beforehand.</p> <p>The ANF, and in particular its mobile unit, are responsible for ensuring that the laws and regulations</p>	Country	Thresholds (1) is met therefore risk designation is low. (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>that apply to both public and private forests are complied with. In its 2017 activity report (ref. 109) the mobile unit specifies that in 32 cases the investigations led to a report that was handed over to the competent court. There was only one case of violation against the law of 30.01.1951 (art. 2- excessive felling) which has yet not been judged.</p> <p>Considering also the high ranking of Luxembourg in regard to “rule of Law” under the World Bank Worldwide Governance Indicators (ref. 1) as well as the high value in the Corruption Perception Index (ref.2), the participants of the NRA WG agreed that the risk can be considered low.</p>			
Taxes and fees					
1.5. Payment of royalties and harvesting fees	Annex C1 Reference : 79	<p>This indicator does not apply.</p> <p>In Luxembourg, there are no royalties, harvesting fees or other volume-related charges.</p> <p>Forest owners have to pay an annual cadastral income corresponding to the indexed annual value of the forest land concerned. The cadastral income is declared even if no timber has been sold. (ref.79)</p>	/	/	/
1.6. Value added taxes and other sales taxes	Annex C1 References: 1 and 2 Annex C2 Section 2.2	<p>Low risk</p> <p>According to the amended Law of 12.02.1979 concerning value added tax (Annex C2, section 2.2), a VAT of 14% is applied, except for sales of firewood, for which the rate of VAT is 8%.</p> <p>In public forests, the RGD of 6 January 1995 regulates sales procedures. While public sales (by public tender) are the rule, sales by mutual agreement are possible subject to certain conditions. In the case of a sale by mutual agreement, the sale price must not be lower</p>	Country	<p>Thresholds (1) is <u>met</u> therefore risk designation is <u>low</u>. (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>than a minimum price set by the Minister on the advice of a committee.</p> <p>The risk of timber being sold without payment of VAT relates principally to wood for private consumption, not to wood going into the supply chain (i.e. it concerns only small volumes).</p> <p>It would be unrealistic to say that there is no risk of tax fraud, but inspections by the Tax Administration are in place to ensure that this risk is low. Luxembourg has very high rankings by both the World Bank (Global Governance Indicator, ref. 1) and Transparency International (Corruption Perceptions Index, ref. 2). The participants of the NRA WG agreed that the risk can be considered low.</p>			
1.7 Income and profit taxes	<p>Annex C1 References: 1, 2,12 and 110</p> <p>Annex C2 Section 2.3</p>	<p>Low risk</p> <p>Profits from forestry are subject to tax, and the same is true for income derived from hunting and shooting, according to the Amended Law of 4.12.1967 concerning income tax (ref. 12).</p> <p>Local authorities, public agencies and private owners must pay this tax, whereas the State is exempt.</p> <p>It would be unrealistic to say that there is no risk of tax fraud, but inspections are in place by the Direct Tax Administration (Service de Révision) to ensure that this risk is low. The extensive activity report of the Ministry of Finance (ref. 110) does not mention any fraud related to the forestry sector. Luxembourg's very high rankings by both the World Bank (Global Governance Indicator, ref. 1) and Transparency International (Corruption Perceptions Index, ref. 2) also justify a low risk assessment.</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
Timber harvesting activities					
1.8. Timber harvesting regulations	Annex C1 References: 13 to 17, 92, 97, 98 and 109 Annex C2 Section 3.1	<p>Low risk</p> <p>Some laws concerned with this subject apply only to public forests (ref. 13, 14, 15). Thus, the Instructions of 18.11.1952 (ref. 13) specify the management objectives and describe the methodology to be applied for managing public forests. The Ministerial Circular of 3.06.1999 (ref. 14) details the guidelines for a close to nature silviculture. Lastly the RGD of 6.01.1995 (ref. 15) specifies the rules applicable to harvesting, growing and improvement operations, and to sales in woods under administration. It specifies e.a. the harvesting period and the rules applying to skidding and evacuation of timber.</p> <p>But one of the key pieces of legislation, the Law of 19.01.2004 concerning the protection of the natural environment (ref. 17), must be complied with by both public and private owners. Thus, article 17 of this Law protects biotopes, the habitats specified in Annex I and the species habitats specified in Annexes 2 and 3. The Law of 30 January 1951 concerned with the protection of woodlands (ref. 92) must also be complied with by both public and private owners. This law i.a. restricts the area that can be clear-felled to a maximum of 2 hectares. If a forest owner wished to clear more than 2 ha of woodlands or do excessive felling as defined by the Law, he must apply to the competent Minister for authorisation.</p> <p>The ANF has produced a guide (ref. 16) with recommendations setting out the forestry measures to be adopted in forest areas protected under Article 17</p>	Country	<u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>of the Law of 19.01.2004. This brochure, which is addressed to all forest owners, covers i.a. the following topics:</p> <ul style="list-style-type: none"> • Promotion of natural regeneration • Use of tree species suited to the site • Maintenance or increase in the percentage of indigenous deciduous species in a stand of trees • Restriction of the felling area to 50 ares • Creation of skidding tracks • Seasonal restrictions on forestry operations • Practice of selective thinning in favour of future trees • Maintenance of dead wood and habitat trees. <p>Depending on the protection status of an area, timber harvesting rules can apply. Thus, forestry operations are strictly prohibited in the case of integral forest reserves (please refer to Indicator 1.9 for more detail re. Protected sites).</p> <p>It should be stressed that the new RGD of 12 May 2017 provides grants for improving the protection and sustainable management of forest ecosystems. It aims to encourage all owners to practice a form of management that tends to improve and strengthen forest ecosystems by enhancing their biological diversity and structure, as well as improving forest infrastructure.</p> <p>Moreover, the Law of 5 June 2009 tasks the Nature and Forestry Administration (ANF) with overseeing and policing the protection of the natural environment, forests, hunting and fishing, and establishes a mobile</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>unit responsible for preventing and cracking down on (criminal) damage to the natural environment and forests in particular. The ANF, and in particular its mobile unit, are therefore responsible for ensuring that the laws and regulations that apply to both public and private forests are complied with. In its 2017 activity report (ref. 109) the mobile unit specifies that in 32 cases the investigations led to a report that was handed over to the competent court. There was only one case of violation against the law of 30.01.1951 (art. 2- excessive felling) which has yet not been judged.</p> <p>In its 2016 activity report (ref.98) the mobile unit mentions that in 23 cases the investigations led to a report that was handed over to the competent court. None of these investigations was related to an infringement of timber harvesting regulations.</p> <p>It should be mentioned that according to GAN Integrity (ref. 97) the judiciary in Luxembourg is perceived to be corruption-free. Luxembourg's police services do not present a corruption risk.</p>			
1.9. Protected sites and species	<p>Annex C1 References: 5, 17, 93, 94, 98, 109, 111</p> <p>Annex C2 Section 3.2 – Protected sites and species</p>	<p>Low Risk</p> <p>The Law of 19.01.2004 concerning the protection of the natural environment (ref.17) defines the different types of areas that are protected in Luxembourg. These areas are then designated by RGD and are easily locatable via the Geoportail.lu website, which is also accessible to the general public (ref. 5, see Annex C2 for the RGDs designating these areas).</p> <p>Depending on protection status of the area in question, forestry operations may be strictly prohibited (the case</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>of integral forest reserves), or possible under certain conditions. In Natura 2000 classified areas, there is no general rule concerning forestry operations. The forest owner must refer to the management plan of the Natura 2000 area in question. The N2000 management plans are drawn up by the ANF and approved by the Minister. They must therefore be respected. The follow-up is done by the steering committees which are currently being set up. Where nature reserves are concerned, each is created by a RGD specifying what prohibitions apply. The measures outlined in the RGDs are compulsory. The nature reserves are also subject to a management plan defining the management measures that may be taken, if appropriate. These management plans are not legally binding.</p> <p>In short, the forest managers must take into account the various protected areas present in the forest in question and apply the management measures prescribed in the plan.</p> <p>All aspects of the historic and cultural heritage present in a forest are protected by the Law of 21 March 1966 concerning a) excavations of historical, pre-historical, palaeontological or other scientific interest; b) the safeguard of the movable cultural heritage (ref. 93).</p> <p>As previously stated, the Law of 5 June 2009 creating the Nature and Forestry Administration (ref. 94) tasks the ANF with overseeing and policing the protection of the natural environment, forests, hunting and fishing, and establishes a mobile unit responsible for preventing and cracking down on (criminal) damage to</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>the natural environment and forests in particular. The ANF, and in particular its mobile unit, are therefore responsible for ensuring that protected species and areas are duly respected. The mobile unit works in close collaboration with the control unit of the Agriculture Technical Services Administration, the Customs and Excise Administration and the Grand-ducal Police. All these services ensure the respect of the Law and are entitled to draw up reports. The activities of the mobile unit are related in activity reports. The report of 2016 (ref. 98) states that in 23 cases the investigations led to a report that was handed over to the competent court. There were 6 cases of violation against article 17 of the Law 19.01.2004 (ref. 17). In its 2017 report (ref. 109), the mobile unit mentions 32 cases, out of which only 5 are violations against article 17 of the Law 19.01.2004. In 2017 a case of violation against the law of 19.01.2004 (ref. 17) was judged and the authors were sentenced a fine and the rehabilitation of the plot (ref. 111).</p> <p>Thus, the NRA WG concludes that cases where laws/regulations are violated are not common and are efficiently followed up via preventive actions taken by the authorities.</p> <p>Mention must also be made of the RGD of 12 May 2017, which establishes a system of subsidies for the improvement and sustainable management of forest ecosystems. Any forest owner may thus benefit from funding for part of the cost of protecting, restoring and</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		improving certain habitats and rare animal and plant species. Please also refer to the risk analysis for Category 3.			
1.10 Environmental requirements	Annex C1 References: 11, 14 to 18 Annex C2 Section 3.3	<p>Low risk</p> <p>The national legal framework also includes provisions intended to avoid and/or minimise the impacts of forestry works and operations on the environment (ref. 14, 15, 17). Thus, the Law of 19.01. 2004 (ref. 17) specifies that all plans and projects that may harm protected site are subject to an environmental impact assessment and shall be approved by the legally competent authority. For instance, the construction of roads and paths is subject to prior authorization. Other articles of this law prohibit to plant coniferous trees at a distance of less than 30 meters from a watercourse, specify that mining, sand and gravel quarries as well as all activities which may impact water regime are subject to prior authorization.</p> <p>As detailed under Indicator 4.1, article 13 of the Law of 19.01.2004 (ref. 17) prohibits the conversion of forest to non-forest uses and specifies that an area that has been clear-felled must be replanted within 3 years. Chapter 4 of the RGD 6.01.1995 (ref. 15) details a series of measures to be applied during skidding so as to protect the soil and remaining forest stand. The Ministerial Circular of 3.06.1999 (ref. 14) details the guidelines for a close to nature silviculture.</p> <p>As detailed under Indicator 3.4, all areas of importance for drinking water supply are designated by a RGD (see Annex C2, chapter 3.3 Environmental requirements) containing a catalogue of measures for preserving the quality and quantity of drinking water.</p>	Country	<u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>Forest managers take these into account when drawing up or revising management documents and when carrying out development and timber-harvesting operations.</p> <p>The National Forest Inventory (ref. 11) devotes a whole chapter to the damage caused by forest operations, affecting not only the trees themselves but also the forest soils. The observations made, and the changes noted are very positive. For instance, 75% of the stands of adult trees in the Grand Duchy are free of damage caused by forestry operations. Already identified in the first cycle of the Inventory (1998-2000) (ref. 18), this situation has since become the norm (+7%) (ref. 11). Another example: the frequency of damage caused to soils is only 26%. This is mainly localised damage around skidding tracks and takes the form of compaction of soils and sometimes the creation of ruts (ref. 11). So as to further improve this performance, several approaches are pursued. Thus, for example, the implementation of skidding tracks is recommended (ref. 16), horse skidding is encouraged through the granting of subsidy and these aspects are in the curriculum of initial and continuing vocational training.</p> <p>Where the protection of drinking water is concerned, the reader is referred to the risk analysis for Category 3.</p>			
1.11 Health and safety	Annex C1 References: 9, 10, 15, 19, 20 and 102	<p>Low risk</p> <p>The whole of the third book of the Labour Code is devoted to employee protection, safety and health. It applies not only to the forestry sector but to all the</p>	Country	<u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
	Annex C2 Section 3.4	<p>sectors of economy. It deals with the prevention of occupational risks, the elimination of risk factors and accidents, training, etc. For instance, employees in jobs involving risks must follow an appropriate training course, supplemented by periodic updates of their knowledge relating to health and safety. They also undergo an initial medical examination to assess their aptitude for the job, followed by regular examinations by an occupational doctor. According to the analysis of the working group these preventive health and safety measures are complied to and supported by the employees.</p> <p>In the forest sector, the RGD of 6 January 1995 (ref. 15) also provides for safety measures to be taken in the course of forestry work.</p> <p>The Association d'Assurance Accident (AAA / Accident Insurance Association) is a public agency responsible for preventing and providing compensation for workplace accidents and occupational diseases. It has drawn up recommendations for preventing accidents for the forestry sector and runs specialised training courses (ref. 19). The AAA works closely with the ANF, the main forestry sector employer in the Grand Duchy.</p> <p>The Private Forest Owners Association, meanwhile, regularly organises course on the use of chainsaws with a view to preventing accidents. It also runs a training course (known as "<i>Permis forestier</i>") to improve the knowledge of private owners/managers in relation to forestry and forest management, including</p>		efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>the safety measures required when working in the forest (ref. 10).</p> <p>It should be pointed out that, given the very small number of people employed in the Luxembourgish forestry sector (just 0.2% of the active working population), no overall statistics are kept for work-related accidents and illnesses. The Luxembourgish forest administration ANF is the largest employer in the sector and does keep statistics, which show that the number of accidents has been steadily decreasing since 2012. Thus, in 2012, 63 accidents were recorded, of which 30 were classified as « serious », requiring more than 3 days of sick leave. In 2017, the number of accidents was reduced to 41 cases, most of which (67%) were wounds and tick bites (refs. 9 and 102).</p> <p>Inspections of private forestry enterprises are performed by the Inspection du Travail et des Mines (ITM / Labour and Mines Inspectorate). ITM inspectors have the right to access the workplace without notice. Similarly, they are authorized to draw up reports and to contact the Courts for any infringement of the legal and regulatory provisions or collective agreements subject to the supervision of the ITM (ref. 20). ITM records all incidents in a written report so as to clarify the responsibilities of the incident and to improve the safety rules at work. As above, given the very small number of people employed in the Luxembourgish forestry sector, there are no overall statistics. Thus, in the ITM report, the forest sector is included in Agriculture. The 2017 report (ref. 20) mentions 4 work-</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		related accidents in Agriculture, which represent 1% of work-related accidents all sectors combined.			
1.12 Legal employment	Annex C1 Reference: 20 Annex C2 Section 3.5	<p>Low risk</p> <p>Legislation covering “Legal employment” is listed in Annexe C2, section 3.5.</p> <p>Luxembourg’s Labour Code is exhaustive. This compendium of 362 pages compiles the national legislation related to Labour and is structured in 7 books:</p> <p>I: individual and collective labour relations II: regulation of labour and working conditions III: protection, safety and health of employees IV: representation of personnel V: employment and unemployment VI: administrative and other bodies VII: corruption.</p> <p>Luxembourg can also count on the effective work of the ITM. One of its tasks is to ensure that the legislation governing working conditions and the protection of workers is duly applied, putting a stop to situations which are in breach of the legal, regulatory, administrative and labour-relations provisions relating to labour law and safety and health in the workplace. The ITM may also keep a record of such breaches and notify the State prosecution service.</p> <p>As explained in 1.11, there are no specific statistics on this for the forest sector. Indeed, given the very small number of people employed in the Luxembourgish forestry sector (just 0.2% of the active working population), no overall statistics are kept for legal employment. ANF is the largest employer in the sector</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>and legal employment is the rule in public administrations.</p> <p>The 2017 report of ITM (ref. 20) mentions that no control has been done in the Agricultural Sector which includes forestry.</p> <p>Please refer to the risk assessment relating to Category 2, and in particular to Indicator 2.2 for assessment of aspects on minimum working age, forced labour, discrimination, freedom of association, concluding a low risk designation.</p>			
Third parties' rights					
1.13 Customary rights	Annex C1 References : 9, 21, 22, 94 and 95	<p>Low risk</p> <p><u>Customary rights in relation to indigenous and traditional people:</u> Based on United Nations and ILO definitions, Luxembourg does not have any indigenous population groups.</p> <p><u>Customary rights in relation to citizens:</u> The local community is – generally and habitually – represented by the local authorities (ref.21).</p> <p>As in other European countries, all habits and customs related to forest are established in written laws nowadays.</p> <p>Concerning the usage rights of local communities, we would mention:</p> <ul style="list-style-type: none"> • Use of the forest for leisure activities. The Civil Code permits a forest owner to forbid public access to his or her forest by signalling the prohibition correctly. This is, however, not done 	Country	Threshold (1) is met therefore risk designation is low. (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>and all forests are in practice accessible to the public with very few exceptions (ref. 9).</p> <ul style="list-style-type: none"> • Commoners' rights such as pannaging, grazing, the taking of dead leaves and firewood were first regulated in 1911, then abolished by the RGD of 31.07.1995. The objective of the law was to restore degraded forests and protect them from non-sustainable exploitation. The ban has not given rise to any conflicts and is complied with. • The gathering of mushrooms, berries and other wild plant produce is restricted, if not prohibited, in accordance with the provisions of the RGD of 8 January 2010. <p>The right to hunt was appropriated at a very early stage by the ruling classes and, from feudal times, belonged almost exclusively to the Sovereign and his vassals (ref. 22). It has never been a customary right and is currently regulated by the Law of 25 May 2011 relating to hunting (ref. 95) and its implementing regulations. This law defines e.a. the size and limits of hunting concessions (lot de chasse) and the rights and duties linked to hunting.</p> <p>Although the above-mentioned activities take place in the forest environment, they are not relevant to forest management activities. If conflicts arise, they can be solved through legal recourse and are locally limited and not relevant on the country level.</p> <p>Thus, NRA WG came to the conclusion that the risk associated with this indicator is low.</p>			

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
1.14 Free, prior and informed consent	Annex C1 References : 21 and 116	This indicator does not apply. Luxembourg does not have any indigenous population groups as defined by the United Nations (ref.116). All habits and customs related to forests are established in written law, so there are no customary rights any more in Luxembourg. The local community is – generally and habitually – represented by the local authorities (ref. 21). There is no transfer of forest management rights or customary rights to organizations harvesting in the forest.	/	/	/
1.15 Indigenous peoples' rights	Annex C1 References : 21 and 116	This indicator does not apply. Luxembourg does not have any indigenous population groups as defined by the United Nations.	/	/	/
Trade and transport					
1.16 Classification of species, quantities, qualities	Annex C1 References: 1 and 2 Annex C2 Sections 5.4 and 6.1	Low risk Luxembourg has laws (see Annex C2- 5.4 and 6.1) that consider legal documents which include aspects of classification of species, quantities and qualities. The government inspection agency checks compliance (see Annexe C2- 5.4 and 6.1), including verification of product classification on sales documents, custom declarations and other legally required documents. Luxembourg has a very high ranking in regard to “rule of law” under the World Bank Governance Index (ref. 1). The Grand-Duchy also has a CPI of 82 (ref. 2), which is clearly above the threshold of 50. There are no indications or evidence that infringements are occurring. Therefore the risk for this indicator is low.	Country	<u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	/
1.17 Trade and transport	Annex C1 References: 23 and 97 Annex C2	Low risk As a Member State of the EU, Luxembourg is a signatory to the Convention on the Contract for the International Carriage of Goods per Road (CMR),	Country	<u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
	Section 5.2	<p>which regulates the transport conditions and the responsibilities of the different parties to a transport contract. The CMR is legally binding and applies to the forestry sector (ref. 23). A goods transport vehicle must therefore carry on board a waybill containing various items of information, including the common name and nature of the merchandise, its weight and quantity, the place and date on which it was loaded and the planned place of delivery.</p> <p>This document is checked by the police or customs officials when roadside inspections are performed. In addition, the ANF issues release documents for timber sold in public forests.</p> <p>There are no known cases of violation.</p> <p>The GAN Business Anti-Corruption portail (ref. 97) reports that Luxembourg's police services do not present a corruption risk.</p> <p>As detailed in the "General/conceptual information used for the risk assessment" on page 13, Luxembourg achieved very positive results for various indicators relating to governance and corruption. Based on the strong legal framework, governance and law enforcement, the NRA WG concluded that the risk of infringement on trade and transport is low.</p>		efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	
1.18 Offshore trading and transfer pricing	Annex C1 References: 24, 25 and 107 Annex C2 Section 5.3	<p>Low risk</p> <p>The international taxation standards developed by the OECD with the support of the UN and the G20 nations provide for the exchange of information relating to tax matters. All 30 OECD member countries, including Luxembourg, have supported and agreed to implement these standards. In addition, they have been accepted by all offshore financial centres (ref. 24).</p>	Country	Threshold (1) is met therefore risk designation is low. (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>The country-by-country declaration formulated by the OECD has been incorporated into European Directive (EU) 2016/881 of the Council of 25 May 2016, amending Directive 2011/16/EU where the automatic and obligatory exchange of information relating to taxation is concerned. These provisions were transposed into Luxembourgish law by the Law of 23 December 2016 relating to the country-by-country declaration (ref. 25). The key indicators and outcomes of the OECD work on international tax matters are very positive for Luxembourg (ref. 107).</p> <p>As detailed in the “General/conceptual information used for the risk assessment” on page 13, Luxembourg achieved very positive results for various indicators relating to governance and corruption. There are no indications or evidence that wood or wood products from Luxembourg are traded through countries known as “tax havens”. There are no indications or evidence that there is illegal manipulation in relation to the transfer pricing in Luxembourg. Therefore, the risk is considered low.</p>			
1.19 Custom regulations	<p>Annex C1 References: 26, 27 and 110</p> <p>Annex C2 Section 5.4 and 5.5</p>	<p>Low risk</p> <p>All relevant international legislation is implemented in Luxembourgish. The laws and regulations of Luxembourg related to customs and excise are compiled in the compendium “Customs and Excise” (ref. 27). They clearly define the requirements relating to importing and exporting. Products are classified e.a. according to type, custom code species, quantities. Timber and timber products that are placed on the European market for the first time need to comply with the EU Timber Regulation, which is enforced in</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>Luxembourg and other European Countries since 2013 (see also indicator 1.21). For the importation and exportation of species protected by the Washington Convention on Species Protection, an application for authorization must be submitted prior to import or export.</p> <p>Inspections are carried out by customs officials and police officers at the roadside and at points of entry, such as ports and airports (ref. 26 and 110). As detailed in the “General/conceptual information used for the risk assessment” on page 13, Luxembourg achieved very positive results for various indicators relating to governance and corruption. As there is no evidence of legal infringements or fraud related to activities of the Customs Office and timber from Luxembourgish forests, the risk is considered low.</p>			
1.20 CITES	<p>Annex C1 References : 2, 26</p> <p>Annex C2 Section 5.5</p>	<p>Low risk No woody species produced in Luxembourg are included on the CITES lists (ref. 26) and the risk is therefore considered low for exports. Importing CITES species is only possible with permission (see also 1.19) and due to the high value on the Corruption Perception Index (ref.2) the risk is low.</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.</p>	N/A
Diligence/due care procedures					
1.21 Legislation requiring due diligence/due care procedures	<p>Annex C1 References : 28, 112, 117</p> <p>Annex C2 Section 6.1</p>	<p>Low risk In 2012, EU Regulation no. 995/2010 was transposed into national law (Law of 21 July 2012). The competent Luxembourgish authority designated in accordance with EU requirements, is the ANF.</p>	Country	<p><u>Threshold (1) is met therefore risk designation is low.</u> (1) Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive</p>	N/A

Indicator	Source of information (linked with Annex C1 and Annex C2)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds ² that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>This body imposes sanctions in the event of violations, draws up inspection plans and carries out consistent inspections of economic operators. Since 2014, the ANF has inspected 5% of operators each year. No penalties have been imposed to date.</p> <p>An overview of the checks Competent Authorities as well as any enforcement actions taken is provided on a regular basis by the UNEP-WCMC (ref. 112).</p> <p>Luxembourg ranks as “the obligation is fulfilled” on the scoreboard on EUTR implementation, too (ref. 117).</p>		actions taken by the authorities and/or by the relevant entities.	

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

General/contextual information used for the risk assessment, referencing the number of any specific sources used (Annex C1).

Risk assessment and recommended control measures

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
2.1. The forest sector is not associated with violent armed conflict, including that which threatens national or regional security and/or is linked to military control.	References: 4, 29 to 37	Low risk Luxembourg is not a source of “conflict timber” and is not subject to a ban on exporting timber by the UN Security Council or any other international organisation (refs. 29, 30, 31, 36 and 37). Similarly, no Luxembourgish national or enterprise involved in the forestry sector is subject to UN sanctions (refs. 33, 30). In 2017, the Grand Duchy was ranked 168th out of 178 countries in the Fragile State Index, in which scores range from 1 (most fragile) to 178 (most stable) (ref. 4). Human rights organisations (Global Witness, Human Rights Watch, Amnesty) make no mention of disputes in Luxembourg (refs. 32, 34, 35).	Country	<u>Thresholds (1) to (5) are met therefore risk designation is low.</u> (1) The area under assessment is not a source of conflict timber; AND (2) The country is not covered by a UN security ban on exporting timber; AND (3) The country is not covered by any other international ban on timber export; AND (4) Operators in the area under assessment are not involved in conflict timber supply/trade; AND (5) Other available evidence does not challenge a 'low risk' designation.	N/A
2.2. Labour rights are upheld including rights as specified in ILO Fundamental Principles and Rights at Work.	See legality assessment (Category 1 part 1.12) References: 38 to 45 113 to 115; 118	Low risk The Grand Duchy is signatory to all eight fundamental ILO conventions, and the ILO's NATLEX database lists 1,318 pieces of legislation relating to labour, social security and human rights in force in Luxembourg (refs. 38, 39, 44). Luxembourg's Labour Code is exhaustive, and the legal framework is complied with (see also Category 1, section 1.12 and introduction).	Country	<u>Thresholds (10) and (12) are met therefore risk designation is low.</u> (10) Applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work, AND the risk assessment for the relevant indicators of Category 1 confirms enforcement of applicable legislation ('low risk'); AND (12) Other available evidence does not challenge a 'low risk' designation.	N/A

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>We have found no evidence of forced labour, discrimination or child labour in Luxembourg's forestry sector (refs. 41, 42, 43, 45).</p> <p>Article 11 of the Constitution guarantees the freedom of association. Five professional chambers have been created by the legislator. Their essential mission is to safeguard and defend interests of the professional groups they represent. Thus, the government must seek their advice whenever it plans to make laws or regulations concerning the professional sector they represent. Besides these professional chambers, employees can become member of one of the seven labour unions (ref.113). Social conflicts are almost nonexistent in Luxembourg due to the constructive dialogue between unions, employers and government. (ref. 113). This is reflected by the very few complaints addressed to ILO in regard to freedom of association (ref. 114).</p> <p>The Grand Duchy's Gender Equality Index score is above the European average (ref. 40). Luxembourg ranks third best when considering the unadjusted gender pay gap for Europe (ref. 115) and globally, it ranks 33 out of 144 countries for the indicator "wage equality for similar works" (ref. 118). The Nature and Forestry Administration (ANF) is the largest employer in the Luxembourgish forestry sector. Being a public administration, everything related to their</p>			

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		remuneration of work is defined by law, so there is no gender wage gap. Considering also the strong legal framework, governance and law enforcement, the NRA WG concluded that the risk is low.			
2.3. The rights of indigenous and traditional peoples are upheld.	References: 21, 34, 35, 46 to 48 and 116	<p>Low risk</p> <p>The current Luxembourgish NFFS (ref. 116) states: <i>“According to the definition by the United Nations, there are no indigenous peoples in Luxembourg.”</i></p> <p>The Grand Duchy has no indigenous and/or traditional population groups as defined by the United Nations (ref. 21).</p> <p>The existence of indigenous and/or traditional population groups is not mentioned by any NGOs (refs. 34, 35, 46, 47, 48).</p>	Country	Threshold (16) is met therefore risk designation is low. (16) There is no evidence leading to a conclusion of presence of indigenous and/or traditional peoples in the area under assessment.	N/A

Category 3: Wood from forests in which high conservation values are threatened by management activities

Overview

High conservation values (HCVs) refer to biological, ecological, social or cultural values of exceptional or key significance. There are six HCV categories that are taken into consideration according to FSC-Pro_60-002A V1-0 EN. During the revision of the FSC Forest Management Standard, not yet approved, the Luxembourg SDG developed a national framework for HCVs, which is a valuable source of information (ref. 49). This document describes the HCVs present in the Grand Duchy's forests, identifies potential threats to them, and proposes management measures to protect them. As part of the revised FSC Standard for Luxembourg, it was very recently submitted to two public consultations (15 March 2017 and 25 September 2017) involving more than 250 stakeholders from the environmental, social and economic sectors.

The following definitions taken from the Luxembourgish forest management standard are applied for the purposes of the risk assessment:

- HCV1 Species diversity. Concentration of biological diversity including endemic, rare and endangered species of significance on a global, regional or national level.
Definition for Luxembourg: protected areas of national interests as well as forest environments located in Natura 2000 areas, which host priority species
- HCV2 Landscape ecosystems and mosaics. Large landscape ecosystems and ecosystem mosaics of significance on a global, regional or national level and which contain viable populations of the large majority of the naturally occurring species in their natural composition with respect to distribution and frequency
Definition for Luxembourg: There is no forest ecosystem in Luxembourg that meets the definition, thus this type of HCV is not present
- HCV3 Ecosystems and habitats. Rare, threatened or endangered ecosystems, habitats and refuges.
Definition for Luxembourg: in Luxembourg they include priority habitats as defined in Annex I to EU Directive 92/43 which may be found in forest areas as well as four forest types uncommon at national level
- HCV4 Special ecosystem services. Fundamental, endangered ecosystem services including the protection of water catchment areas and protection against the erosion of endangered soils and slopes.
Definition for Luxembourg: these are water protection areas of importance for drinking water supply
- HCV5 Needs of the resident communities. Sites and resources satisfying the basic needs of resident communities and indigenous populations (for their basis of existence, health, nutrition, water, etc.); identified with the participation of the local communities/indigenous population.
Definition for Luxembourg: There are no sites that meet the definition.
- HCV6 Cultural values. Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance and/or or key cultural, ecological, economic or religious significance for the traditional cultures of the resident communities or indigenous population; identified with the participation of the resident communities and indigenous population.
Definition for Luxembourg: they consist of forest cemeteries, "Louhecken" within Natura 2000 areas and important historical and archaeological monuments.

HCVs as defined may occur throughout Luxembourg territory, that is the reason why the likelihood of occurrence is considered for the rest of the country for each indicator. Forest management activities are guarded in the country and law enforcement is in place (refer to Category 1).

It is important to emphasise that Luxembourg's forests extend over an area of no more than 92,150 ha, that they have been carefully studied and that they are fully covered by a Permanent Forest Inventory (Inventaire Forestier Permanent (refs. 11 and 18)). The resulting data is of high quality, centralised and easily accessible. The Geoportail.lu website (ref. 5) is a real mine of information and can be consulted 24/7 by any member of the public.

General/contextual information used for the risk assessment, referencing the number of any specific sources used (Annex C1).

Risk assessment and recommended control measures

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
<p>3.0. Data available are sufficient for:</p> <p>a) determination of HCV presence for each HCV, AND</p> <p>b) the assessment of the threats to HCVs from forest management activities.</p>	<p>References: 5, 49 to 55 and 65</p>	<p>The national framework for HCVs (ref. 49) clearly defines the types of HCV present in Luxembourg and potential threats to them. It also indicates the principal sources of information for locating HCVs: the Geoportail website (ref. 5) and the databases and reference documents kept by the Musée National d'Histoire Naturelle (National Museum of Natural History), the Centre Ornithologique du Luxembourg (Luxembourg Centre for Ornithology) and the Centre National de Recherche Archéologique (National Centre for Archaeological Research) (refs. 50, 51, 52 and 65). These sources are reliable, scientific and up-to-date, and cover the whole of the Grand Duchy. The ANF also has an in-house database covering all public forests. The reference documents, in particular the "Cahiers espèce" (Species Notebooks, ref. 53) and "Cahiers habitat" (Habitat Notebooks, ref. 54) provide quality data for assessing the potential threats to HCVs posed by forest management activities. It is important to mention that action plans have been drawn up concerning priority species and habitats (ref. 55). They include an assessment of the state of conservation, note the principal threats and lay down clear and quantifiable objectives.</p>	<p>Geographical scale:</p> <ul style="list-style-type: none"> - Country <p>Functional scales:</p> <ul style="list-style-type: none"> - Protection scheme <ul style="list-style-type: none"> • Protected forests • Non-protected forests - Ownership <ul style="list-style-type: none"> • Public forests • Private forests 	<p>Thresholds (1) and (2) are met therefore risk designation is low for the country.</p> <p>(1) Data available are sufficient for determining HCV presence within the area under assessment;</p> <p>AND</p> <p>(2) Data available are sufficient for assessing threats to HCVs caused by forest management activities.</p>	<p>N/A</p>

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		All data available apply equally to public and private forests.			
3.1 HCV1	References: 1, 2, 5, 17, 49, 56 to 63 and 66	<p>The national framework for HCVs describes the Grand Duchy's HCV1 sites (ref. 49). These consist of Zones protégées d'intérêt national (ZPINs / Protected areas of national interest), as defined by the Law of 19 January 2004 concerning the protection of natural environment (ref. 17). Each of these sites has been designated by Grand-Ducal Regulation (RGD, listed in Annex C2) and has a management plan setting out i.a. the management measures required to guarantee its protected status and maintain, if not improve, its state of conservation. The state of conservation of these sites is monitored and documented. They can be easily and accurately located via the geoportail.lu website, maps "environment", "protected areas" (ref. 5). Also regarded as HCV1 sites are forest environments located in Natura 2000 areas, which host priority species (ref. 56).</p> <p>FSC-PRO-60-002a V1-0 EN asked to assess if there are sites for roosting, breeding, hibernation, shelter and migration. In Luxembourg, the two RAMSAR site qualify for this: Haff Remerschen and the Valley of the Haute Sûre (ref. 57). They are mainly wetlands, with large ponds and lakes, so forestry</p>	<p>Geographical scale: - Country</p> <p>Functional scale: - Protection scheme</p> <ul style="list-style-type: none"> • Protected areas • Non-protected areas <p>Ownership</p> <ul style="list-style-type: none"> • Public forests • Private forests 	<p><u>For Ramsar sites and forests hosting priority species and located in Natura 2000 areas and the ZPINs the threshold (7) is met therefore risk designation is low. (7) HCV1 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats from management activities.</u></p> <p><u>For the rest of the country the threshold (6) is met therefore risk designation is low. (6) There is low/negligible threat to HCV1 caused by forest management activities in the area under assessment.</u></p>	N/A

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>operations there are marginal. The core zones of these areas have been designated by Grand-Ducal Regulation (RGD, listed in Annex C2) as protected areas of national interest (ZPIN) and thus they are HCV1. These sites are also located in Natura 2000 areas and host priority species, which again does qualify them as HCV1.</p> <p>The protection of rare species depends on safeguarding biotopes, one of the pillars of environmental protection. In Luxembourg, Article 17 of the Law of 19 January 2004 concerning the protection of the natural environment and natural resources (ref. 17) is the principal legal provision intended to ensure the protection of biotopes. In addition, there are two RGDs governing the full and partial protection of certain species of wild flowers and wild animals. As pointed out in the assessment for Category 1, the country benefits from a complete framework of law which is effectively applied, as attested by the good results obtained in the World Bank (ref. 1) and Transparency International indices (ref. 2).</p> <p>Luxembourg ratified the Convention on Biological Diversity on 7 August 1994 (ref. 62). Although the country has no endemic species, due largely to its small size,</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>some species and species groups found in the Grand Duchy have an especially important status at European level (ref. 63). The country draws up regular reports on the progress made in achieving its Aichi biodiversity targets. The most recent report (ref. 66) mentions that the species groups living in the forest environment are in a better state of conservation than those in open environments, wetlands and rivers, where the state of conservation of many species is qualified as "poor". It is important to state that forest management is not one of the principal risk factors threatening biological diversity in Luxembourg (ref. 66). Indeed, the most important factors contributing to the decline of biodiversity in Luxembourg are: fragmentation of the landscape, land use, intensification of agriculture, climate change and air pollution (ref. 66).</p> <p>Information about exotic and invasive species and their geographical distribution can be found on the Neobiota.lu website (ref. 58). Of the nine species included in the Black List, two are tree species (<i>Robinia pseudoaccacia</i> (A3) and <i>Pinus nigra</i> (A1) (ref. 59). The three invasive exotic species that have massively established themselves are all herbaceous plants: giant balsam, Japanese knotweed and giant hogweed</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>(ref. 60). This is not due to forest management activities (ref. 58) and furthermore the Law of 14 July 1971 makes it permissible for foresters to combat these invasive species. The personnel concerned are well aware of the problem; a great deal of work is being done to raise public awareness; and agents responsible for ZPINs receiving training in managing invasive exotic species (ref. 61). The threat to HCV1s posed by exotic invasive species may be regarded as negligible.</p> <p>Analysis done by NRA WG reveals that HCV1s are identified and covered by management plans so as to maintain or improve their high conservation values. There are no signals that report on habitat removal, habitat fragmentation or introduction of alien invasive species. We may conclude that forest management on private and public lands is well regulated and enforced by the authorities (see cat.1 NRA where all indicators are "low risk"). Thus, we may assume that the level of compliance is high and the threats to HCV1 caused by forest management activities are minimal.</p>			
3.2 HCV2	References: 49 and 64	<p>Low risk</p> <p>The thorough analysis done during the development of the national HVC framework revealed that there are no intact forest landscapes and landscape-</p>	<p>Geographical scale: - Country</p>	<p><u>Threshold (9) is met therefore risk designation is low for the country.</u> (9) There is no HCV2 identified and its occurrence is unlikely in the area under assessment.</p>	N/A

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		level ecosystems and mosaics in Luxembourg (refs. 49 and 64). Large landscape-level ecosystem mosaics are significant at global, regional or national levels and contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.			
3.3 HVC3	References: 5, 16, 17, 49, 54, 55, 65 to 69	<p>The national framework for HCVs describes the Grand Duchy's HCV3 sites (ref. 49). They include, on the one hand, priority habitats as defined in Annex I to EU Directive 92/43 which may be found in forest areas and, on the other, four forest types uncommon at national level.</p> <p>The priority habitat types occurring in Luxembourg according to Annex I of EU directive 92/43 are:</p> <ul style="list-style-type: none"> - 9180 Tilio Acerion forests of slopes, screes and ravines - 91D0 – bog woodland - 91E0- alluvial forest - 6110 – Rupicolous calcareous or basophilic grasslands - 6210 – semi-natural dry grasslands and scrublands facies on calcareous substrates - 6230 – species-rich Nardus grasslands - 7220 – petrifying springs with tufa formation (ref. 17). 	<p>Geographical scale: - - Country</p> <p>Functional scale: - Protection scheme</p> <ul style="list-style-type: none"> • Protected forests • Non-protected forests <p>Ownership</p> <ul style="list-style-type: none"> • Public forests • Private forests 	<p>For priority habitats as defined in Annex I to EU Directive 92/43 which are found in forest areas as well as four forest types uncommon at national level the threshold (15) is met therefore risk designation is low. (15) HCV3 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p> <p>For the rest of the country the threshold (14) is met therefore risk designation is low. (14) There is low/negligible threat to HCV3 caused by forest management activities in the area under assessment.</p>	N/A

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>The sites hosting priority habitats are protected as ZPINs under the Law of 19 January 2004 concerning the protection of the natural environment (ref. 17). Each of these protected areas is designated by a Grand-Ducal Regulation and has a management plan which specifies i.a. the management measures authorised to guarantee its protected status and to maintain, if not improve, its state of conservation (see Annex C2, Section 3.2. "Protected sites" for the RGDs designating these sites). Their state of conservation is monitored and documented. More information concerning these sites is provided in the Species and habitats action plans (ref. 55) and the Habitat Notebooks (ref. 54). These sites can be easily and accurately located via the geoportail.lu website, maps "environment", "protected areas" (ref. 5).</p> <p>The four forest types- uncommon at national level are protected under Article 17 of the Law of 19 January 2004 (ref 17). They comprise the following facies: thermophilus bellflower-oak forest, xerothermic mixed oak forests, calcareous beech forest with orchids and <i>Galio-Carpinetum</i> oak-hornbeam forests (ref. 49). The scientific publication "Forest associations of Luxembourg" (ref. 65) provides a location of these sites.</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>The ANF has produced a handbook detailing the management measures to be applied so as to maintain, if not improve, their state of conservation (ref.16).</p> <p>As mentioned above (HCV1), Luxembourg produces regular reports on progress in meeting the Aichi targets. The most recent reveals that forest habitats are in a better state of conservation than aquatic sites and open landscape habitats (ref. 66). It is important to state that forest management is not one of the principal risk factors threatening biological diversity in Luxembourg (ref. 66). Indeed, the most important factors contributing to the decline of biodiversity in Luxembourg are: fragmentation of the landscape, land use, intensification of agriculture, climate change and air pollution (ref. 66).</p> <p>The National Biodiversity Strategy is set out in the Grand Duchy's Plans Nationaux pour la Protection de la Nature (PNPNs / National Plans for the Protection of the Natural Environment), the most recent of which was approved by the Council of Ministers in January 2017 (ref. 67). The result of consultation among a wide range of actors, it sets objectives and targets for protecting the natural environment over the next five years. The importance of the forest ecosystem is recognised in this Plan, which contains measures to protect</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>it. Forest management operations are not pinpointed as a threat.</p> <p>It is also worth mentioning the Observatoire de l'environnement naturel (Observatory for the Natural Environment), the role of which is to assist the Minister for the Environment in defining the direction and content of policy for protecting the natural world and assessing the state of the natural environment in Luxembourg (ref. 68). The two priority challenges it has identified in this field are the fragmentation of the landscape and the restructuring of farming whereas forest management activities have not been pinpointed (ref. 69).</p> <p>Analysis done by NRA WG reveals that HCV3s are identified and protected under the Law of 19 January 2004 concerning the protection of the natural environment (ref. 17). There are no signals that report on lack of effective protection. We may conclude that forest management on private and public lands is well regulated and enforced by the authorities (see cat.1 NRA where all indicators are "low risk"). Thus, we may assume that the level of compliance is high and the threats to HCV3 caused by forest management activities are minimal.</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
3.4 HCV4	References: 5, 49 and 70	<p>In Luxembourg forests are not categorized by the “functions”, but the national framework for HCVs describes the HCV4 sites in the Grand Duchy (ref. 49).</p> <p>While developing the national HCV framework for forests, the experts involved concluded that destructive fires are currently not a risk for forests in Luxembourg. Thus currently, there is not much need to appoint forests as barriers for destructive fire and there is no danger that forest management will contribute to any further increase of forest fires.</p> <p>The areas of risk for flooding have been identified at national level (Law 19.12.2008 and resulting RGDs identifying flooding areas and maps of flooding risks) and a set of regulation was defined, but forests are not concerned by these regulations. The current forest management practices (see indicator 1.8 – e.g. restriction of clearcuts) limit the risk of erosion and support the protective functions of forests. The working group did not identify a special forest of importance for the protection of flooding or erosion.</p> <p>Thus, only areas of importance for drinking water supply, in particular the forest areas surrounding the Lac de la</p>	<p>Geographical scale: - Country</p> <p>Functional scale: - Protection scheme</p> <ul style="list-style-type: none"> • Water protection areas • Other protected areas and non-protected areas <p>Ownership</p> <ul style="list-style-type: none"> • Public forests • Private forests 	<p><u>For water protection areas the threshold (21) is met therefore risk designation is low. (21)</u> HCV4 is identified and/or its occurrence is likely in the area of assessment, but it is effectively protected from threats caused by management activities.</p> <p><u>For the rest of the country the threshold (20) is met therefore risk designation is low. (20)</u> There is low/negligible threat to HCV4 caused by forest management activities in the area under assessment</p>	N/A

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>Haute Sûre and forests located in drinking water protection areas I (immediate protection zone), II (close protection zone) and III (remote protection zone) have been identified as HVC4. All of these water protection areas are designated by an RGD detailing the cadastral parcels concerned and containing a catalogue of measures for preserving the quality and quantity of drinking water (see Annex C2, Section 3.3 Environmental requirements for the RGDs designating these areas). Thus, for instance, the size of clearcuts is restricted to 25 ares. Penal sanctions are provided for in case of non-compliance with the legislation in force (law enforcement is in place, refer to indicator 1.10 Environmental requirements). The water protection areas can be visualised on the Geoportail website, maps "Water", Zones de protection d'eau potable" (drinking water safeguard zones) (ref.5).</p> <p>The importance of forests for the quality and quantity of drinking water is recognised by all the actors concerned. The risks of pollution, such as they are, derive mainly from over-intensive agricultural practices using an excess of inputs (ref. 70).</p> <p>The NRA working group concluded that forest management activities are not threatening the maintenance of water</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		quantity, water quality and humans' health.			
3.5 HCV5	Reference: 49	The national framework for HCVs in Luxembourg does not identify any HCV5s (ref. 49).	Geographical scale: - Country	<u>Threshold (23) is met therefore risk designation is low. (23)</u> There is no HCV5 identified and its occurrence is unlikely in the area under assessment.	N/A
3.6. HCV6	References: 49, 71 to 75, 108, 119, 120	<p>The national framework for HCVs identifies and describes the Grand Duchy's HCV6 sites (ref. 49).</p> <p>All 8 forest cemeteries are located in public forests and are managed by the ANF, which practices an appropriate and respectful form of management (ref. 71 and 108).</p> <p>Oak-tree coppicing, an historic silvicultural practice known as "Louhecken" (ref. 73), has been resumed in these areas, if they fall within Natura 2000 areas. They are indeed an important habitat for the hazel grouse (<i>Bonasa bonasia</i>). The location of these sites is well-known, and they benefit from an appropriate form of forest management as detailed in the concerned management plans (refs. 74 and 75) so as to maintain their high conservation values. As explained under indicator 1.9, the N2000 management plans are drawn up by the ANF, approved by the Minister and their implementation has recently started. Being Natura 2000 sites, Luxembourg delivers progress reports to the European</p>	<p>Geographical scale: - Country</p> <p>Functional scales: - Ownership</p> <ul style="list-style-type: none"> • Private forests • Public forests <p>- Protection scheme</p> <ul style="list-style-type: none"> • Protected forests • Non-protected forests 	<p><u>For forest cemeteries, "Louhecken" within Natura 2000 areas and important historical and archaeological monuments the threshold (29) is met therefore risk designation is low. (29)</u> HCV6 is identified and/or its occurrence is likely in the area under assessment, but it is effectively protected from threats caused by management activities.</p> <p><u>For the rest of the country the threshold (28) is met therefore risk designation is low. (28)</u> There is low/negligible threat to HCV6 caused by forest management activities in the area under assessment.</p>	N/A

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		<p>Comission (refs. 119, 120). Although a specific monitoring report is not yet available, the area of these historical forests is assumed to be stable. The experts involved in the NRA consider that they are not threatened by forest management activities.</p> <p>Important historical and archaeological monuments are listed in a database shared between the ANF and the National Arcaeological Research Centre (CNRA). To ensure better protection against looters, this database is not publicly available.</p> <p>We would point out that an ANF official has the specific task of recording all aspects of the historical and cultural heritage found in the Grand Duchy's forests, and that ANF staff are well aware of this issue (ref. 72).</p> <p>The laws of 21 March 1966 and 19 January 2004 afford adequate protection to this heritage, though artefacts could be damaged accidentally for the simple reason that forest managers might not be aware of their existence. The construction of forest roads and paths is the major threat to archaeological and historical sites. In private forests, this type of work is subject to prior authorisation (ref. 17), which allows the ANF official responsible to check whether or not an archaeological site of any importance is present.</p>			

HCV category and indicator	Sources of information (linked with Annex C1)	HCV occurrence and threat assessment	Geographical / Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		Analysis done by NRA WG reveals that HCV6s are identified and their location is known. The forest management activities take these high conservation values into account so as to maintain and protect them. All category 1 indicators are "low risk" thus the NRA-WG may assume that the level of compliance is high and that HCV6 are protected from threats of destruction and/or disturbance of rights/values caused by forest management activities.			

Category 4: Wood from forests being converted to plantations or non-forest use

Overview

In Luxembourg, primary forests without any sign of human activity unfortunately no longer exist. What we refer to here as “natural forest” is in fact semi-natural forest as defined in the Luxembourg Forest Management Standard currently under revision (ref. 21). The NRA working group has therefore analysed the risk of converting forests presenting the salient characteristics of a natural forest ecosystem in terms of tree species composition and structure into plantations or for non-forest use. In the Luxembourgish context and for the purposes of this risk analysis, all stands of predominantly deciduous trees (> 50% native deciduous species) are regarded as “natural forests”.

General/contextual information used for the risk assessment, referencing the number of any specific sources used (Annex C1).

Risk assessment and recommended control measures

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
4.1. Conversion of natural forests to plantations or non-forest use in the area under assessment is less than 0,02% or 5000 hectares average net annual loss for the past 5 years (whichever is less), OR	References: 16, 17, 76, 92, 96, 98 and 109	Low risk Article 13 of the Law of 19 January 2004 concerning the protection of the natural environment (ref. 17) prohibits the conversion of forest to non-forest uses, except as authorised by the competent Minister. In such cases, compensatory tree-planting must be carried out on the territory of the municipality or a neighbouring municipality. Again, according to Article 13, an owner who clear-fells an area must within three years replant a forest stand equivalent in terms of production and ecology to the stand that has been harvested. Article 17 of this Law protects biotopes, the habitats specified in Annex 1 and the species habitats specified in Annexes 2 and 3 within the law and thus prevents the conversion of semi-natural forest in plantations. Thus, the MDDI makes clear	Country	Thresholds (1) to (3) are met therefore risk designation is low. (1) Thresholds provided in the indicator are not exceeded; AND (2) Applicable legislation for the area under assessment covers laws that prevent conversion (to the outcome required by the indicator), AND the risk assessment for relevant indicators of Category 1 confirms that the law is enforced ('low risk'); AND (3) Other available evidence does not challenge a 'low risk' designation.	N/A

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
<p>Conversion is illegal at the national or regional level on public and private land</p> <p>Note: The following changes are not considered applicable conversion according to the indicator: (legal) road construction, logging landings and infrastructure development to support forestry operations.</p>		<p>that 65% of the Grand Duchy's forests are protected as biotopes under this Article 17 (ref. 76). The ANF has also drawn up a guide with recommendations (ref. 16) detailing the forestry measures to be adopted in forest sites protected under Article 17. This brochure, like the Law of 19 January 2004, is addressed to both public and private forest owners.</p> <p>The Law of 12 May 1905 concerning the clearing of wooded properties (ref.96) stipulates that any clearance of public woodland must be authorised by Grand-Ducal Order. The same is true of forests owned by a private individual if they are on a slope of more than 35 degrees from the horizontal.</p> <p>All above mentioned laws (refs. 17, 92, 96) of course provide for penal provisions in case of infringements to the requirements of the law and its implementing regulations. As said before, the mobile unit of the ANF is empowered to record and report offenses and to forward them to the competent court if necessary.</p> <p>During the last two years (refs. 98, 109), the mobile unit reported a total of 55 cases that were handed over to court. Only one case concerned the clearance of a broadleaved forest and it has not yet been judged.</p>			

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
		As demonstrated in the Category 1 risk assessment, the regulatory framework in force in the Grand Duchy is strictly complied with.			
	References: 11, 77 and 78	Low risk The National Forest Inventory shows that the area covered by forest in the Grand Duchy remained stable between 2000 and 2010. A more detailed analysis reveals that stands of deciduous trees (or semi-natural forest) increased by 1.4%, to the detriment of conifers (ref. 11). Thus, there a no conversion of semi-natural forest to plantations. The FAO corroborates these figures, stating that there was not any change in forest cover between 1990 and 2015 (ref. 77 and 78).			
	Reference: 67	Low risk There are no significant economic factors that would encourage the conversion of natural forests into plantations or for non-forest use. As compared with the 1990s, the pace of land use for construction has slowed down. It now stands at around 174 hectares per annum, a rate of 0.5 hectares per day. The expansion of urban areas and new transport infrastructure is mainly to the detriment of agricultural areas (especially meadows and orchards) (ref. 67).			

Category 5: Wood from forests in which genetically modified trees are planted

General/contextual information used for the risk assessment, referencing the number of any specific sources used (Annex C1).

Risk assessment and recommended control measures

Indicator	Source of information (linked with Annex C1)	Indication of risk, evidence used	Functional scale	Risk designation and specification (if not 'low risk') Provide numbers of thresholds that are met and justify the outcome for each threshold	Control Measures M – mandatory R – recommended
5.1. There is no commercial use of genetically modified trees.	References: 14, 80 to 91 ; 104 to 106	Low risk European legislation on GMOs - Council Directive 90/219/EEC of 23.04.1990 on the contained use of GMO, Council Directive 98/81/EC of 26.10.1998 amending Directive 90/219/EEC on the contained use of GMO, Directive 2001/18/EC of the European Parliament and of the Council of 12.03.2001 on the deliberate release into the environment of GMO and repealing Council Directive 90/220/EEC-Commission declaration (refs. 104 to 106) - has been transposed into Luxembourgish law. Thus, the use of genetically modified plants is prohibited, unless authorised by the Minister of Health. The latter may not act independently but must seek the opinions of the Environment Department and the Inspectorate of Labour and Mines, as well as an inter-ministerial committee. In addition, the Law requires a process of public consultation for any GMO field trials or plantations of genetically modified trees. So GMO is not illegal in Luxembourg, but all use of GM organisms is subject to licenses/permits delivered by the competent minister after thorough	Country	<u>The thresholds (2) and (3) are met therefore risk designation is low.</u> (2) There is no commercial use of GMO (tree) species in the area under assessment, AND (3) Other available evidence do not challenge a 'low risk' designation.	N/A

		<p>investigation and after public consultation (refs. 90, 91).</p> <p>The government of Luxembourg has adopted a clear position on the use of GMOs and supports several initiatives in favour of a GMO-Free Luxembourg (Luxembourg Sans OGM) (refs. 86 and 87). European Directive EU 2001/18, revised in January 2015, allows member States to restrict the use of GMOs on their territory on other than health-related and environmental grounds. The Luxembourg government's scope for action concerning the use of GMOs on its territory has thus been enlarged (ref. 85).</p> <p>We would also mention that the Ministerial Circular of 3 June 1999 concerning guidelines for a form of forestry in harmony with nature (ref. 14) bans GMO plantations in public forests.</p> <p>The strict legal framework and the reticence of the general public where GMOs are concerned explain why there have not been any field trials or commercial use of genetically modified trees in the Grand Duchy, according to research findings by the NRA-WG. This is reinforced by the fact that the tree species generally selected for GMO trials (<i>Populus spp.</i>, <i>Betulus spp.</i>) are of no commercial interest in Luxembourg. It is therefore logical that none of the sources of information recommended in FSC-PRO-60-002a mentions Luxembourg. The same is true of the other websites and reports we consulted (refs. 80 to 84; 88 and 89).</p>			
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		Finally, we would point out again, as demonstrated in the Category 1 risk assessment, that the existing regulatory framework is strictly complied with in the Grand Duchy.			
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Annex C1 List of information sources

No.	Source of information	Relevant indicator(s) or CW category
1	World Bank Worldwide Governance Indicators: info.worldbank.org/governance/wgi/index.aspx#reports	1, 1.6, 1.7, 1.16 and 3.1
2	Transparency International Corruption Perceptions Index: www.transparency.org/policy_research/surveys_indices/cpi	1, 1.6, 1.7, 1.16, 1.20 and 3.1
3	Freedom House: www.freedomhouse.org/report/freedom-world/2015/luxembourg	1
4	Fragile State Index: http://fundforpeace.org/fsi/country-data/	1 and 2.1
5	National official platform of geospatial data and related products: www.geoportail.lu	1.1, 1.9, 3, 3.0, 3.1, 3.3 and 3.4
6	Administration du cadastre et de la topographie (Land Registry): www.act.public.lu	1.1
7	Land Registry Database: https://act.public.lu/fr/espace-pro/pubfonc/index.html	1.1
8	In-house communication – Management Department of the Nature and Forestry Administration (9 October 2017)	1.3
9	ANF, EFOR-ERSA. (2014). Etat des lieux de la forêt et du secteur forestier au Grand-Duché de Luxembourg (Survey of the forests and the forestry sector in the Grand Duchy of Luxembourg) Nature and Forestry Administration (Version 1.0), 55p.	1.3, 1.11 and 1.13
10	Letzebuerger Privatbësch (Luxembourgish Private Forests): http://privatbesch.lu	1.3 and 1.11
11	MDDI, ANF & GxABT-ULg. (2014). La forêt luxembourgeoise en chiffres. Résultats de l'inventaire forestier national au Grand-Duché de Luxembourg 2009-2011. (Luxembourg's Forests in Figures. Results of the National Forests Inventory in the Grand Duchy of Luxembourg 2009-2011). 243p.	1.3, 1.10, 3 and 4.1
12	Loi modifiée du 4 décembre 1967 concernant l'impôt sur le revenu. (Amended Law of 4 December 1967 concerning income tax).	1.7
13	Instructions du 18 novembre 1952 concernant l'aménagement des forêts soumises au régime forestier. (Instructions of 18 November 1952 concerning the management of forests subject to the legislation governing forests and forestry).	1.3, 1.8
14	Circulaire ministérielle du 3 juin 1999 concernant les lignes directrices d'une sylviculture proche de la nature. (Ministerial Circular of 3 June 1999 concerning guidelines for a form of forestry in harmony with nature).	1.8, 1.10 and 5.1
15	Règlement grand-ducal du 6 janvier 1995 concernant les règles applicables aux travaux d'exploitation, de culture et d'amélioration, ainsi qu'aux ventes dans les bois administrés. (Grand-Ducal Regulation of 6 January 1995 concerning the rules applicable to harvesting, cultivation and improvement works, and to sales in woods under administration).	1.8, 1.10 and 1.11
16	MDDI, ANF (16.03.2017). Leitfaden für forstliche Bewirtschaftungsmaßnahmen von geschützten Waldbiotopen gemäß Artikel 17 des Naturschutzgesetzes. (Handbook of forest management measures to be applied in forest biotopes protected according to article 17 of the Nature Conservation Law), 161p.	1.8, 1.10, 3.3 and 4.1
17	Loi du 19 janvier 2004 sur la protection de la nature et des ressources naturelles. (Law of 19 January 2004 on the protection of the natural environment and natural resources).	1.8, 1.9, 1.10, 3.1, 3.3 and 4.1

18	Ministère de l'agriculture, de la viticulture et du développement rural, Administration des Eaux et des Forêts, Faculté Universitaire des Sciences agronomiques de Gembloux. (2003). La forêt luxembourgeoise en chiffres. Résultats de l'inventaire forestier national au Grand-Duché de Luxembourg 1998-2000. (Luxembourg's Forests in Figures. Results of the National Forests Inventory in the Grand Duchy of Luxembourg 1998-2000), 210p.	1.10 and 3
19	Association d'assurance accident (Accident Insurance Association) (2017). Sylviculture. Prévention des risques. (Forestry, risk prevention), 56p. Available at: https://aaa.public.lu/fr/documentation/publications/brochures/sylviculture.html	1.11
20	Inspection du Travail et des Mines (Labour and Mines Inspectorate). Report 2017. Available at: http://www.itm.lu/files/live/sites/itm/files/itm/ITM_rapport_annuel_2017.pdf	1.11 and 1.12
21	FSC Luxembourg. (May 2019). Guidance to the forest management standard and explanatory documents for Luxembourg compiled by the Standard Development Group under the coordination of FSC Luxembourg. Working document, 76p. Available at: https://lu.fsc.org/preview.document-dorientation.a-108.pdf	1.13, 1.14, 1.15, 2.3 and 4
22	Lies E. (1989) Wald und Verwaltung im kulturgeschichtlichen Rahmen des Luxemburger Landes. Aperçu historique de la forêt luxembourgeoise. (An historical survey of Luxembourg's forests), 214p.	1.13
23	Loi du 16 décembre 1963 portant approbation de la Convention relative au contrat de transport international de marchandise par la route (CMR) et du Protocole de signature, faits à Genève, le 19 mai 1956. (Law of 16 December 1963 approving the Convention on the Contract for the International Carriage of Goods by Road (CMR) and Signature Protocol, signed in Geneva, 19 May 1956.)	1.17
24	Organisation for Economic Co-operation and Development: www.oecd.org	1.18
25	Administration des contributions directes (Direct Taxation Department): www.impotsdirects.public.lu/fr/echanges_electroniques/CbCR.html	1.18
26	Administration des douanes et accises (Customs and Excise Department): www.do.etat.lu/protection/cites.htm	1.19, 1.20
27	Compendium "Douanes et accises" (Customs and Excise), compiled by the Ministry of State, Service central de législation. (25/08/2018). available under: http://data.legilux.public.lu/file/eli-etat-leg-recueil-douanes_accises-20160926-fr-pdf.pdf	1.19
28	EUTR Implementation Report (2016): www.ec.europa.eu/environment/forests/eutr_report.htm	1.21
29	UN Security Council Sanctions Committee: www.un.org/sc/suborg/fr/sanctions/un-sc-consolidated-list No information regarding Luxembourg. Consulted on 2017, May 12th.	2.1
30	European Union External Action. Consolidated list of sanctions: https://eeas.europa.eu/topics/sanctions-policy/8442/consolidated-list-of-sanctions_en No information regarding Luxembourg. Consulted on 2017, May 12th.	2.1
31	US AID: www.usaid.gov No information regarding Luxembourg. Consulted on 2017, May 12th.	2.1
32	Global Witness: www.globalwitness.org No information regarding Luxembourg. Consulted on 2017, May 12th.	2.1
33	Consolidated United Nations Security Council sanctions list. 182p. Available at: https://www.un.org/sc/suborg/en/sanctions/un-sc-consolidated-list No information regarding Luxembourg. Consulted on 2017, May 12th.	2.1

34	Human Rights Watch. World Report 2017. Events of 2016. 704p. Available at: www.hrw.org/world-report/2017 No information regarding Luxembourg. Consulted on 2017, June 9th.	2.1, 2.3
35	Amnesty International. Report 2016/2017. The state of the world's human rights. Available at: www.amnesty.org/en/latest/research/2017/02/amnesty-international-annual-report-201617/ No information regarding Luxembourg. Consulted on 2017, June 9th.	2.1 and 2.3
36	CIFOR: www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm No information regarding Luxembourg. Consulted on 2017, June 9th.	2.1
37	Global Policy Forum: www.globalpolicy.org/security-council/dark-side-of-natural-resources/timber-in-conflict.html#reports No information regarding Luxembourg. Consulted on 2017, June 9th.	2.1
38	ILO's NATLEX database: www.ilo.org/dyn/natlex/natlex4.countrySubjects?p_lang=en&p_country=LUX	2.2
39	Luxembourg country factsheet ILO: www.ilo.org/gateway/faces/home/ctryHome?locale=EN&countryCode=LUX&_adf.ctrl-state=195mds2zgc_9	2.2
40	Gender Equality Index: https://eige.europa.eu/gender-equality-index	2.2
41	ILO's database concerning child labour: https://www.ilo.org/ipec/ChildlabourstatisticsSIMPOC/Questionnairesurveysandreports/lang--en/index.htm No information regarding Luxembourg. Consulted on 2018, November 5th.	2.2
42	UNICEF: http://data.unicef.org/topic/child-protection/child-labour/# No information regarding Luxembourg. Consulted on 2017, June 9th.	2.2
43	Global March against Child Labour: www.globalmarch.org/search/node/Luxembourg No information regarding Luxembourg. Consulted on 2017, May 12th.	2.2
44	ILO database regarding conventions – Luxembourg: www.ilo.org/dyn/natlex/natlex4.countrySubjects?p_lang=en&p_country=LUX	2.2
45	European court of human rights: www.echr.coe.int . No information regarding Luxembourg. Consulted on 2017, June 9th.	2.2
46	Indigenous World: www.iwgia.org/regions No information regarding Luxembourg. Consulted on 2017, June 9th.	2.3
47	Survival International: www.survivalinternational.org No information regarding Luxembourg. Consulted on 2017, June 9th.	2.3
48	Minority rights group international: www.minorityrights.org No information regarding Luxembourg. Consulted on 2017, June 9th.	2.3
49	HCV Framework for Luxembourg, in: FSC Luxembourg. (May 2019). Guidance to the forest management standard and explanatory documents for Luxembourg compiled by the Standard Development Group under the coordination of FSC Luxembourg. Working document, 76p. Available at: https://lu.fsc.org/preview.document-dorientation.a-108.pdf	3, 3.0, 3.1, 3.2, 3.3, 3.4, 3.5 and 3.6
50	Musée national d'histoire naturelle (National Natural History Museum) and its scientific research centre: www.mnhn.lu	3.0 and 3.3
51	Website centralising bird-watching observations in the Grand Duchy: www.ornitho.lu	3.0

52	The Centre national de recherche archéologique (National Archaeological Research Centre) is responsible for recording, studying, protecting and developing Luxembourg's archaeological heritage: www.cnra.lu	3.0
53	Ministère de l'Environnement, ANF, ERSA (2000). Mise en œuvre des directives européennes 92/43/CEE « Habitats » et 79/409/CEE « Oiseaux ». Cahiers Espèce. (Implementation of European Directives 92/43/CEE "Habitats" and 79/409/CEE "Birds". Species Notebooks), 378 p.	3.0
54	Ministère de l'Environnement, ANF, ERSA (2000). Mise en œuvre de la directive européenne 92/43/CEE « Habitats ». Cahiers Habitat. (Implementation of European Directive 92/43/CEE "Habitats". Habitat Notebooks). 379 p.	3.0, 3.3
55	Plans d'actions espèces et habitats (Species and habitats action plans): http://environnement.public.lu/fr/natur/biodiversite/plan_d_action_especes_et_habitats.html	3.0, 3.3
56	Natura 2000 areas management plan for Luxembourg: http://environnement.public.lu/fr/natur/biodiversite/mesure_3_zones_especes_proteges/natura_2000.html	3.1
57	Ramsar Convention, for the conservation and Wise use of wetlands and their resources: www.ramsar.org/wetland/Luxembourg	3.1
58	Website bringing together information and geographical distributions of exotic and invasive species: https://neobiota.lu/en/	3.1
59	Ries Ch., Krippel Y., Pfeiffenschneider M. & Schneider S. (2013). Environmental impact assessment and black, watch and alert list classification after the ISEIA Protocol of non-native vascular plant species in Luxembourg. In Bull. Soc. Nat. luxemb. 114 (2013), pp 15-21.	3.1
60	Negative impact of invasive plants in Luxembourg: www.europaforum.public.lu/fr/actualites/2014/07/gouv-especes-envahissantes-visite/index.html	3.1
61	Krippel Y., Richarz F. (2013). Verbreitung und Management von <i>Heracleum mantegazzianum</i> Somm. et Lev. (Apiaceae, Spermatophyta) in der Obersauerregion in Luxemburg. (Distribution and Management of <i>Heracleum mantegazzianum</i> Somm. et Lev. (Apiaceae, Spermatophyta) in Luxembourg's Upper Sauer region). In Bull. Soc. Nat. luxemb. 114 (2013), pp 3-13.	3.1
62	Convention on Biological Diversity, Luxembourg country profile: www.cbd.int/countries/profile/default.shtml?country=lu#facts	3.1
63	Wolff F. (2006). Evolution de la composition et de la structure des paysages luxembourgeois. (Changes in the composition and structure of Luxembourgish landscapes). In Regulus 14/2006, pp.4-5	3.1
64	Intact Forest Landscapes: http://www.intactforests.org/world.webmap.html	3.2
65	Niemeyer T., Ries C., Härdtle W. (2010). Die Waldgesellschaften Luxemburgs. Vegetation, Standort, Vorkommen und Gefährdung. (Forest associations of Luxembourg. Vegetation, sites, distribution and threats). Ferrantia 57, 122p.	3.0, 3.3
66	MDDI (2015). Cinquième rapport national du Luxembourg à la Convention sur la Diversité Biologique (Fifth national report by Luxembourg to the Biological Diversity Convention). 77p. Available at: https://www.cbd.int/doc/world/lu/lu-nr-05-fr.pdf	3.1 and 3.3

67	MDDI (2017). Plan national concernant la protection de la nature 2017-2021. (National plan for the protection of the natural environment 2017-2021), 111p. Available at: https://environnement.public.lu/dam-assets/documents/natur/general/pnnp2.pdf	3.3 and 4.1
68	Observatoire de l'Environnement naturel (Natural Environment Observatory): http://environnement.public.lu/fr/natur/biodiversite/observatoire_environnement_naturel.html	3.3
69	MDDI (2012). Rapport de l'Observatoire de l'environnement naturel 2013-2016. (Report of the Natural Environment Observatory 2013-2016), 43p. Available at: https://environnement.public.lu/dam-assets/documents/natur/biodiversite/observatoire_env_nat/rapport-de-l-observatoire-2013-2016.pdf	3.3
70	AGA (2012). Désignation des Zones de Protection des Eaux souterraines destinées à la consommation humaine. (Designation of protection areas of underground water intended for human consumption), 15p.	3.4
71	ANF (2016). Lignes directrices de l'administration de la nature et des forêts pour la mise en place de cimetières forestiers (Bëschkierfecht (BK)) au Luxembourg. (ANF guidelines for the management of forest cemeteries (Bëschkierfecht (BK)) in Luxembourg). 3p.	3.6
72	Administration de la Nature et des Forêts et Musée National d'Histoire et d'Art Luxembourg. (2011). Patrimoine historique et culturel en forêts luxembourgeoises. (Historical and cultural heritage in Luxembourg's forests), 116p.	3.6
73	ANF (2006). D'Louhecken zu Lëtzebuerg (Louhecken in Luxembourg). 20p.	3.6
74	MDDI (2016). Plan de gestion Natura 2000. LU0001002 « Vallée de l'Our de Ouren à Walldendorf-Point » LU 0002003 « Vallée de l'Our et affluents de Liler à Dasbourg ». Période 2016-2026. Version abrégée (1.0) (Natura 2000 management plan. LU0001002 "Valley of the Our from Ouren to Walldendorf-Point" LU 0002003 "Valley of the Our and its tributaries from Liler to Dasbourg". 2016-2026 period. Abridged version (1.0)), 41p. Available at: https://environnement.public.lu/dam-assets/documents/natur/natura2000/LU0001002_LU0002003.pdf	3.6
75	MDDI (2017). Plan de gestion Natura 2000. LU0001007 « Vallée supérieure de la Sûre / Lac du barrage » LU 0002004 « Vallée supérieure de la Sûre et affluents delà frontière belge à Esch-sur-Sûre ». Période 2016-2026. Version abrégée (1.0), (Natura 2000 management plan. LU0001007 "Upper Valley of the Sûre / Lake formed by the dam" LU 0002004 "Upper valley of the Sûre and its tributaries from the Belgian frontier to Esch-sur-Sûre". 2016-2026 period. Abridged version (1.0)), 48p. Available at: https://environnement.public.lu/dam-assets/documents/natur/natura2000/lu0001007-2004.pdf	3.6
76	MDDI press conference (22/02/2016) "Mieux valoriser et protéger nos forêts" (Protecting and making better use of our forests).	4.1
77	FAO (2014). Evaluation des ressources forestières mondiales 2015. Rapport national. Luxembourg. (Assessment of global forestry resources 2015. National report. Luxembourg), 67p. Available at: www.fao.org/3/a-az263f.pdf	4.1
78	FAO (2015). Global Forest Resources Assessment 2015. Desk Reference. 253p. Available at: www.fao.org/3/a-i4808e.pdf	4.1
79	Loid du 1er décembre 1936 sur l'impôt foncier. (Law of 1 st December 1936 on property tax)	1.5
80	World Rainforsts Movement: http://wrm.org.uy/wp-content/uploads/2008/11/GE_Trees_Briefing_updated_2014.pdf	5.1

	No information regarding Luxembourg. Consulted on 2017, April 3th	
81	UNFAO: www.fao.org and www.fao.org/docrep/008/ae574e/AE574E00.HTM No information regarding Luxembourg. Consulted on 2017, April 3th	5.1
82	Inf'OGM: www.infogm.org/-ogm-les-arbres-transgeniques-?lang=frgmtr No information regarding Luxembourg. Consulted on 2017, April 3th	5.1
83	Vallauri D., Thomas E. (2008). Les arbres forestiers transgéniques Etat des lieux. (Survey of Transgenic Forest Trees). No information regarding Luxembourg.	5.1
84	La forêt luxembourgeoise en chiffres. Résultats de l'inventaire forestier national au Grand-duché de Luxembourg 2009-2011 (Luxembourg's forests in figures. Results of the national forest inventory in the Grand Duchy of Luxembourg 2009-2011). No information regarding GMO.	5.1
85	Government press release 14/01/2015 "Revision of the European Directive on GMOs: the ban on genetically modified crops will continue in Luxembourg": www.environnement.public.lu/actualites/2015/01/Revision-de-la-directive-europeenne-sur-les-OGM/index.html	5.1
86	2013 Government declaration on GMOs, in "Bulletin d'information et de documentation. Le Gouvernement du Grand-Duché de Luxembourg (Avril 2014). Edition spéciale. Elections législatives 2013. Le nouveau Gouvernement." ("Information and Documentation Bulletin. Government of the Grand Duchy of Luxembourg (April 2014). Special edition. Legislative elections 2013. The new Government"). Available at: https://sip.gouvernement.lu/fr/publications/bulletin/2013/BID_2013_elections.html	5.1
87	Press release by the Ministry of Agriculture, Viticulture and Rural Development (7/10/2013). Le Luxembourg s'engage davantage dans une politique "sans OGM" (Luxembourg further commits itself to a "GMO-free" policy): www.gouvernement.lu/2821454/07-politique-sans-ogm	5.1
88	GM Contamination Register: www.gmcontaminationregister.org No information regarding Luxembourg. Consulted on 2017, May 9 th .	5.1
89	Deliberate release and placing on the EU market of GMOs – GMO Register: http://gmoinfo.jrc.ec.europa.eu/ No information regarding Luxembourg. Consulted on 2017, May 9 th .	5.1
90	Loi du 13 janvier 1997 relative au contrôle de l'utilisation et de la dissémination des organismes génétiquement modifiés (Law of 13 January 1997 relating to control of the use and dissemination of genetically modified organisms)	5.1
91	Loi du 13 janvier 2004 modifiant la loi du 13 janvier 1997 relative au contrôle de l'utilisation et de la dissémination des organismes génétiquement modifiés. (Law of 13 January 2004 amending the Law of 13 January 1997 relating to the control and use of GMOs.)	5.1
92	Loi du 30 janvier 1951 ayant pour objet la protection des bois. (Law of 30 January 1951 concerned with the protection of woodlands.)	1.8 and 4.1
93	Loi du 21 mars 1966 concernant a) les fouilles d'intérêt historique, préhistorique, paléontologiques ou autrement scientifiques; b) la sauvegarde du patrimoine culturel mobilier. (Law of 21 March 1966 concerning a) excavations of historical, pre-historical, palaeontological or other scientific interest; b) the safeguard of the movable cultural heritage.)	1.9
94	Loi du 5 juin 2009 portant creation de l'Administration de la nature et des forêts. (Law of 5 June 2009 creating the Nature and Forestry Administration.)	1.9 and 1.13

95	Loi du 25 mai 2011 relative à la chasse. (Law of 25 May 2011 relating to hunting.)	1.13
96	Loi du 12 mai 1905 concernant le défrichement des propriétés boisées. (Law of 12 May 1905 concerning the clearing of wooded properties.)	4.1
97	Luxembourg Corruption Report (2015). GAN Business Anti-Corruption Portail: https://www.business-anti-corruption.com/country-profiles/luxembourg	1, 1.1, 1.8, 1.17
98	MDDI. Département de l'Environnement. (Mars 2017). Rapport d'activité 2016 (Activity Report 2016). 253p. Available at: https://mddi.gouvernement.lu/fr/publications.gouvernement%2Bfr%2Bpublications%2Brapport-activite%2Bminist-developpement-durable-infrastructures%2B2016-rapport-activite-mddi%2B2016-rapport-activite-mddi-environnement.html	1.8, 1.9 and 4.1
99	Association pour la promotion de la transparence asbl, Stop Corruption. (2017). Report 2016. 25p. Available at: http://www.stopcorrupt.lu/wp-content/uploads/2017/12/APPT-asbl-Activity-Report-2016.pdf	1
100	ANF. Instructions concernant les aménagements forestiers. (Version du 15 décembre 2015) (Instructions concerning forest management, version 15 decembre 2015). 65p.	1.3
101	Anonyme (2017) PEFC News. In: De Letzebuenger Besch 5.2017, p.23	1.3
102	Internal communication – Human resource department, ANF (12 March 2018)	1.11
103	Internal communication - ANF Directorate (26 March 2018)	1.3
104	Council Directive 90/219/EEC of 23 April 1990 on the contained use of genetically modified micro-organisms	5.1
105	Council Directive 98/81/EC of 26 October 1998 amending Directive 90/219/EEC on the contained use of genetically modified micro-organisms	5.1
106	Directive 2001/18/EC of the European Parliament and of the Council of 12 March 2001 on the deliberate release into the environment of genetically modified organisms and repealing Council Directive 90/220/EEC - Commission Declaration	5.1
107	OECD, transfer pricing documentation and country-by-country reporting, consulted on 27.09.2018: www.oecd.org/ctp/exchange-of-tax-information/country-by-country-reporting.htm	1.18
108	Les cimetières forestiers au Luxembourg (Forest cemeteries in Luxembourg) : environnement.public.lu/fr/natur/forets/cimetieres_forestiers.html	3.6
109	MDDI. Département de l'Environnement. (Avril 2018). Rapport d'activité 2017 (Activity Report 2017). 256p. Available at: https://mddi.gouvernement.lu/fr/publications.gouvernement%2Bfr%2Bpublications%2Brapport-activite%2Bminist-developpement-durable-infrastructures%2B2017%2Brapport-activite-2017-environnement.html	1.8, 1.9 and 4.1
110	Ministère des Finances. (2018). Annexes, Rapport d'activités du ministère des finances. Exercice 2017. (Annexes, Activity report of the Ministry of finances. Exercice 2017). 263p. Available at: https://impotsdirects.public.lu/dam-assets/fr/profil/rapports/rapport-activite-annexes-2017.pdf	1.7 and 1.19
111	RTL.Lu (16.09.2017). Uerteel confirméiert Ofholzaktioun ouni Autorisatioun. (Judgement confirms clearance without autorisation) : http://www.rtl.lu/letzebuerg/1076001.html	1.9
112	UNEP-WCMC (2018). Overview of Competent Authority EU Timber Regulation checks, June-November 2017. Statistics of checks performed by EU Memembr States and EEA countries to enforce the implemantation of the EU Timber Regulation. UNEP-WCMC, Camrbige, UK., 10p. Available at: https://www.unep-	1.21

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113	La concertation sociale au Luxembourg. Social dialogue in Luxembourg: http://luxembourg.public.lu/fr/le-grand-duche-se-presente/systeme-politique/concertation/index.html	2.2
114	ILO – Luxembourg: https://www.ilo.org/dyn/normlex/en/f?p=1000:11110:0::NO:11110:P11110_COUNTRY_ID:102757	2.2
115	Gender pay gap statistics. Eurostat statistics explained. https://ec.europa.eu/eurostat/statistics-explained/index.php/Gender_pay_gap_statistics#Gender_pay_gap_levels_vary_significantly_across_EU	2.2 and 2.3
116	FSC-STD-LUX-01-2007 Luxembourg Natural and Plantation EN: https://ic.fsc.org/en/document-center/id/209	1.14 and 1.15
117	Scoreboard on EUTR implementation: http://ec.europa.eu/environment/forests/pdf/EUTR_implementation_scoreboard_22_02_17.pdf	1.21
118	World Economic Forum. (2017) The global gender gap report 2017. 350p. Available at: http://www3.weforum.org/docs/WEF_GGGR_2017.pdf	2.2
119	National Summary for Article 12 – Luxembourg (2008-2012). 22p. Available at: https://circabc.europa.eu/sd/a/4a0c02fe-a7a7-4409-acd7-fafefd1bc365/LU_A12NatSum_20141031.pdf	3.6
120	National Summary for Article 17 – Luxembourg (2007-2017). 24p. Available at: https://circabc.europa.eu/sd/a/152f1ef8-3560-494c-8d9a-89ed25a66b28/LU_20140528.pdf	3.6

Annex C2 Identification of applicable legislation

All Luxembourgish legislation can be consulted online: www.legilux.lu

All European legislation can be consulted on: <http://eur-lex.europa.eu>

Legal rights to harvest

1.1 Land tenure and management rights

- Constitution
- Civil Code
- Amended Law of 25 May 1964 concerning the consolidation of rural properties
- Law of 19 March 1988 on notification of landed property transactions relating to co-ownership
- Law of 18 April 2001 on copyright, related rights and databases
- Law of 25 July 2002 reorganising the Land Registry
- Law of 25 July 2002 creating and regulating the professions of surveyor and official surveyor
- Law of 11 November 2003 relating to the notification of landed property transactions
- Law of 31 March 2004 amending the amended law of 19 March 1988 on notification of landed property transactions relating to co-ownership
- Law of 19 July 2004 concerning municipal planning and urban development
- Law of 5 June 2009 creating the Nature and Forestry Administration (Administration de la nature et des forêts /ANF)
- Grand-Ducal Regulation (RGD) of 11 June 2009 determining the number and composition of ANF districts
- Law of 26 July 2010 transposing Directive 2007/2/EC of the European Parliament and Council of 14 March 2007 establishing an Infrastructure for Spatial Information in the European Community (INSPIRE) into national law.

1.2 Concession licenses

Not applicable

1.3 Management and harvesting planning

- Order of 13 August 1669 on Forestry - Section XV, art. 1
- Law of 8 October 1920 concerning the management of woodland under administration (p. 1179)
- Law of 8 April 2014 amending the amended royal Grand-Ducal Edict of 1 June 1840 concerning the organisation of forestry

1.4 Harvesting permits

- Law of 30 January 1951 concerned with the protection of woodlands

Taxes and fees

2.1 Payment of royalties and harvesting fees

Not applicable

2.2 Value added taxes and other sales taxes

- Amended Law of 12 February 1979 concerning value added tax
- RGD of 6 January 1995 concerning the rules applicable to harvesting, growing and improvement operations, and sales in woods under administration

2.3 Income and profit taxes

- Amended Law of 4 December 1967 concerning income tax

Timber harvesting activities

3.1 Timber harvesting regulations

- Criminal Code
- Edict, Order and Regulation of Archdukes Albert and Isabelle of 14 September 1617 on Forestry. Art. 13 (L. sp. E. and F., p. 17)
- Edict, Order and Regulation of Archdukes Albert and Isabelle of 14 September 1617 on Forestry. Art. 67 (L.sp. E. and F., p. 17)
- Edict, Order and Regulation of Archdukes Albert and Isabelle of 14 September 1617 on Forestry. Arts. 80-86 (L.sp. E. and F., p. 17)
- Order of 13 August 1669 on Forestry. Section III, art. 18 (L.sp. E. and F., p. 18). Section XXXII, art. 12/13 (L.sp. E. and F., p. 24)
- Order of 13 August 1669 on Forestry. Section XXVII, art. 12 (L.sp. E. and F., p. 20). Section XXVII art. 40 (L.sp. E. and F., p. 2).
- Order of 13 August 1669 on Forestry. Section XXVII, art. 19/21/22 (L.sp. E. and F., p. 20/21)
- Order of 13 August 1669 on Forestry. Section XXVII, art. 32 (L.sp. E. and F., p. 21)
- Order of 13 August 1669 on Forestry. Section XXXII, art. 10/11 (L.sp. E. and F., p. 19/23)
- Order and Regulation on Woodlands of 30 December 1754. Art. 24/25
- Order of the Provincial Council of 25 February 1775 on the conservation of broom (L.sp. E. and F., p. 25)
- Order of the Provincial Council of 22 July 1775 prohibiting the gathering of any fruits in woodlands (L.sp. E. and F., p. 25)
- Decree of 24 July 1779 concerning acorn harvesting and grazing in woodlands (L.sp. E. and F., p. 26)
- Order of 9 March 1789 concerning the sale of firewood, arts. 1/2 (L.sp. E. and F., p. 27)
- Decree of 28 September to 6 October 1791 concerning rural property and customs and rural policing. Section II, art. 10 (L.sp. E. and F. p. 5)
- Decree of 28 September to 6 October 1791 concerning rural property and customs and rural policing. Section II, arts. 18/24/38 (L.sp. P.r., p. 5/6/8)
- Decree of 28 September to 6 October 1791 concerning rural property and customs and rural policing
- Order of 11 June 1814 of the Governor General of the Bas-Rhin relating to May felling (L.sp. E. and F., p. 27)
- Order of 22 September 1814 of the Governor General of the Bas-Rhin relating to May felling (L.sp. E. and F., p. 28)
- Royal Grand-Ducal Order of 1 June 1840 concerning the organisation of forestry (p. 133) arts. 13 and 14 (p. 139)
- Royal Grand-Ducal Order of 6 July 1843 concerning the sale of State and municipal timber prior to felling (p. 481)
- Law of 12 May 1905 concerning the clearing of wooded properties. - Woodlands subject to the legislation governing forests and forestry (p. 429) (L.sp. E. and F. p.28)
- Ministerial Order of 8 May 1922 concerning the department responsible for managing woodlands under administration (p. 479)
- Ministerial Order of 22 July 1924 concerning the insurance of woods under administration against the risks of fire (p. 451)
- Law of 30 January 1951 seeking to protect woodlands - Woods in private hands (p. 137) (L.sp. E. and F., p. 29)
- Instructions of 18 November 1952 concerning the management of forests subject to the legislation governing forests and forestry (p. 1234)
- Law of 14 July 1971 concerning the protection of plants and plant products against harmful organisms (p. 1202)
- RGD of 27 July 1971 concerning measures to be taken to prevent the introduction and propagation of harmful organisms (p. 1259)
- Abrogation of arts. 1-26 and annexes I-VII and IX of the RGD of 27 July 1971

- RGD of 11 August 1974 amending and supplementing the RGD of 27 July 1971 concerning measures to be taken to prevent the introduction and propagation of harmful organisms (p. 1392)-Abrogated R. of 9 August 1980, excepting arts.8-10
- Abrogation of the RGD of 11 August 1974, except for arts. 8-10.
- RGD of 15 September 1976 amending and supplementing the amended RGD of 27 July 1971 concerning measures to be taken to prevent the introduction and propagation of harmful organisms (p. 970) (carnations)
- RGD of 21 January 1980 concerning measures to be taken to prevent the introduction and propagation of the racoon (p. 32)
- RGD of 9 August 1980 concerning measures to be taken in relation to the importation, exportation and transit of plants, plant products and soil (p. 1438)
- RGD of 14 March 1986 amending that of 9 August 1980 (p.942) - Abrogated R. of 27 February 1989
- RGD of 27 February 1987 amending that of 9 August 1980 (p. 129) - Abrogated R. of 27 February 1989
- RGD of 27 February 1989 concerning measures to be taken in relation to the importation, exportation and transit of plants, plant products and soil (p. 224)
- Abrogation of the RGDs of 9 August 1980, 14 March 1986 and 27 February 1987
- Instructions of 11 March 1987 amending and supplementing those of 18 November 1952 concerning the management of forests subject to the legislation governing forests and forestry (not published)
- Law of 16 June 1989 amending Book I of the Code of Criminal Investigation and other legal provisions (art. IX) (p. 774)
- RGD of 28 May 1993 establishing protection measures against the introduction and propagation of organisms harmful to plants or plant products (p. 672) - Abrogation of the RGD of 27 February 1989 as amended
- RGD of 20 April 1994 applying the provisions of Article 7 paragraph 6a of the RGD of 28 May 1993 (p. 639)
- RGD of 28 April 1994 amending the annexes to the RGD of 28 May 1993 (p. 697)
- RGD of 6 January 1995 concerning the rules applicable to harvesting, growing and improvement operations, and to sales in woods under administration, art. 15 (p.82)
- RGD of 27 April 1995 amending the annexes to the RGD of 28 May 1993 (p. 1208)
- RGD of 24 July 1995 amending the RGD of 28 May 1993 (p. 1575)
- RGD of 31 July 1995 executing Article 4 of the Law of 7 April 1909 on the reorganisation of the Forestry Administration, arts. 22 and 32 (p. 1821)
- RGD of 31 July 1995 executing Article 27 of the Law of 7 April 1909 on the reorganisation of the Forestry Administration, article 20 (p. 1821)
- Law of 13 January 1997 relating to control of the use and dissemination of genetically modified organisms
- RGD of 27 January 1997 amending the annexes to the amended RGD of 28 May 1993 establishing protection measures against the introduction and propagation of organisms harmful to plants and plant products (p. 608)
- Ministerial Circular of 3 June 1999 concerning guidelines for a form of forestry in harmony with nature (p. 777)
- Law of 19 January 2004 concerning protection of the natural environment and natural resources
- Law of 13 January 2004 amending the Law of 13 January 1997 relating to control of the use and dissemination of genetically modified organisms
- RGD of 30 November 2005 executing certain provisions of the Law of 30 November 2005 concerning the production and marketing of forestry materials associated with reproduction (p. 3232)
- Law of 30 November 2005 concerning the production and marketing of forestry materials associated with reproduction (p. 3218)
- Law of 18 April 2008 concerning the renewal of support for rural development; arts. 26-27 and 32 - 34 (p. 902)
- Law of 25 June 2009 on public works contracts

- Ministerial Regulation of 6 December 2010 concerning the approval of private-sector individuals and companies for performing technical tasks in the framework of the RGD of 13 March 2009 concerning aid for forestry measures in agriculture and in forestry (p. 3690)
- RGD of 9 January 2006 establishing protection measures against the introduction and propagation of organisms harmful to plants and plant products.
- RGD of 12 May 2017 introducing subsidy arrangements to improve the protection and sustainable management of forest ecosystems

3.2 Protected sites and species

- Law of 21 March 1966 concerning a) excavations of historical, pre-historical, palaeontological or other scientific interest; b) the safeguarding of the movable cultural heritage.
- Law of 19 February 1975 approving the Convention on the International Trade in Endangered Species of Wild Fauna and Flora, signed in Washington, 3 March 1973 (as amended)
- Law of 26 November 1981 approving the Convention on the Conservation of European Wildlife and Natural Habitats, signed in Bern, 19 September 1979 (as amended)
- Law of 16 August 1982 approving the Convention on the Conservation of Migratory Wild Animals, signed in Bonn, 23 June 1979 (as amended)
- Law of 15 March 1983 to ensure the protection and well-being of animals
- Law of 14 July 1983 approving the Benelux Convention on the Nature Conservation and Landscape Protection, signed in Brussels, 8 June 1982
- Law of 21 April 1989 approving the Bonn and Gaborone Amendments of 22 June 1979 and 30 April 1983 to the Convention on the International Trade in Endangered Species of Wild Fauna and Flora, signed in Washington, 3 March 1973, supplementing the Law of 19 February 1975 approving the Convention on the International Trade in Endangered Species of Wild Fauna and Flora, signed in Washington, 3 March 1973
- Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora
- Law of 5 August 1993 approving the Agreement on the Conservation of Populations of European Bats, signed in London, 4 December 1991
 - Amendment approved by the Law of 6 May 2000
 - Amendment approved by the Law of 13 August 2002
- Law of 4 March 1994 approving the Convention on Biological Diversity, signed in Rio de Janeiro, 5 June 1992
- RGD of 14 June 1994 relating to the practice of boating on waterways
- Law of 31 May 1999 setting up a fund for the protection of the environment
- Law of 25 February 1998 approving the Convention on Wetlands of International Importance especially as Waterfowl Habitat, signed at Ramsar, 2 February 1971, as amended by the Paris Protocol of 3 December 1982 and the Conference of Contracting Parties, 28 May 1987
- RGD of 14 March 2002 concerning the practice of rock-climbing in natural environments.
- Law of 18 July 2003 approving the Agreement on the Conservation of African-Eurasian Migratory Water birds, signed in The Hague, 15 August 1996 (as amended)
- Law of 19 January 2004 concerning the protection of the natural environment and natural resources
- Law of 24 July 2006 approving the European Landscape Convention, opened for signature in Florence on 20 October 2000
- RGD of 18 March 2008 abrogating and replacing the RGD of 22 October 1990 concerning subsidies for improving the natural environment
- Law of 20 April 2009 relating to responsibility for the prevention and repair of environmental damage
- RGD of 28 May 2009 determining the developments or works requiring an assessment of their impact on the natural environment
- RGD of 6 November 2009 designating special conservation areas
- Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds
- RGD of 8 January 2010 concerning the full and partial protection of certain plant species

- RGD of 10 September 2012 introducing subsidy arrangements to safeguard biological diversity in rural, wine-growing and forest settings
- RGD of 30 November 2012 designating special protection areas
- Regulation (EU) no 1143/2014 of the European Parliament and of the Council of 22 October 2014 on the prevention and management of the introduction and spread of invasive alien species
- RGD of 4 January 2016 amending the RGD of 30 November 2012 designating special protection areas
- Various RGDs declaring Protected Areas of National Interest (ZPINs)
- RGD of 15 March 2016 amending the RGD of 9 January 2009 concerning the full and partial protection of certain wild animal species
- Law of 7 December 2016 approving the European Convention on the Protection of the Archaeological Heritage, opened for signature on 16 January 1992 in Valetta.

Protected sites

- RGD of 14 December 2016 declaring the Bettendorf - Schoofsbësch Quarry site, located in the municipal district of Bettendorf, to be a Protected Area of National Interest (ZPIN) in the form of a nature reserve
- RGD of 14 December 2016 declaring the Schwaarzenhaff/Jongebësch area, located in the municipal districts of Steinfort and Hobscheid, to be a ZPIN in the form of a nature reserve
- RGD of 29 March 2016 declaring the Brucherbiërg-Lalléngerbiërg area, located in the municipal districts of Schiffflange, Kayl and Esch-sur-Alzette, to be a ZPIN in the form of a nature reserve
- RGD of 15 March 2016 declaring the Wéngertsbiërg site, in the municipal districts of Flaxweiler and Lenningen, to be a ZPIN in the form of a nature reserve
- RGD of 24 February 2016 declaring the Reckingerhaff-Weiergewan wetland area, located in the municipal districts of Bous, Dalheim and Mondorf-les-Bains, to be a ZPIN in the form of a nature reserve
- RGD of 25 June 2014 declaring the Ronnheck site, located in the municipal district of Junglinster, to be a ZPIN in the form of a nature reserve
- RGD of 25 June 2014 declaring the Akescht forest area, taking in lands located in the municipal district of Parc Hosingen to be a ZPIN and integral forest reserve
- RGD of 19 May 2014 declaring the wetland area of the Valley of the Haute-Sûre - Bruch/Pont Misère, located in the municipal districts of Boulaide and Rambrouch, to be a ZPIN and nature reserve
- RGD of 10 September 2012 declaring the Weimericht site, located in the municipal district of Junglinster to be a ZPIN in the form of a nature reserve
- RGD of 27 February 2012 declaring the Manternacher Fiels forest area, located in the municipal districts of Manternach and Mertert to be a ZPIN in the form of a nature reserve
- RGD of 23 September 2010 declaring the forest area of Hierberbëscht, taking in lands located in the municipal district of Mompach to be a ZPIN and integral forest reserve
- RGD of 23 February 2010 declaring the Saueruecht forest area, taking in lands located in the municipal district of Beaufort, to be a ZPIN in the form of an integral forest reserve
- RGD of 31 March 2008 declaring the Conzefenn wetland area, located in the municipal districts of Troisvierges and Weiswampach to be a ZPIN in the form of a nature reserve
- RGD of 25 January 2008 declaring the Biiirgerkräiz site, in the municipal district of Walferdange, to be a ZPIN in the form of a nature reserve
- RECTIFICATION to the RGD of 4 July 2007 declaring the Grouf forest area, located in the municipal districts of Remerschen and Burmerange to be a ZPIN and nature reserve
- RGD of 4 July 2007 declaring the Grouf forest area, located in the municipal districts of Remerschen and Burmerange to be a ZPIN and nature reserve
- RGD of 5 February 2007 declaring the Am Pudel wetland area, taking in lands in the municipal districts of Esch-sur-Alzette and Schiffflange, to be a ZPIN in the form of a nature reserve, and amending the RGD of 20 September 1988 declaring the Brill wetland area, taking in lands in the municipal district of Schiffflange, to be a protected area.

- RGD of 9 June 2006 declaring Pöttenerbësch forest area, taking in lands in the municipal districts of Mersch and Bissen, to be a ZPIN in the form of a nature reserve
- RGD of 23 December 2005 amending the RGD of 14 April 1999 declaring the Am Bauch nature reserve, taking in lands in the municipal district of Mondercange, to be a protected area
- RGD of 7 November 2005 declaring the Laangmuer forest area, taking in lands in the municipal district of Niederanven, to be a ZPIN in the form of a nature reserve
- RGD of 30 September 2005 declaring the Pellembierg site, in the municipal districts of Flaxweiler and Wormeldange, to be a ZPIN in the form of a nature reserve
- RGD of 20 September 2005 declaring the Ënneschte Bësch forest area, taking in lands in the municipal districts of Bertrange and Leudelange to be a ZPIN in the form of a nature reserve
- RGD of 20 September 2005 declaring the Betebuenger Bësch forest area, taking in lands in the municipal districts of Bettembourg, Leudelange and Roeser, to be a ZPIN in the form of a nature reserve
- RGD of 25 March 2005 declaring the Filsdorfergrund Valley, taking in lands in the municipal districts of Dalheim and Frisange to be a ZPIN and nature reserve
- RGD of 2 April 2004 declaring the Deiwelskopp site, taking in lands in the municipal district of Mompach, to be a ZPIN and nature reserve, and abrogating the RDG of 12 January 2004 on the same subject
- RGD of 29 August 2003 declaring the Hierden dry meadow, taking in lands in the municipal districts of Flaxweiler and Betzdorf, to be a protected area
- RGD of 26 March 2002 declaring the Kuebebierg site, taking in lands in the municipal district of Luxembourg, to be a protected area
- RGD of 22 March 2002 declaring the Dreckswis wetland area, taking in lands in the municipal districts of Bascharage and Sanem, to be a protected area
- RGD of 6 December 1999 declaring the Birelergronn nature reserve, taking in lands in the municipal districts of Sandweiler, Schuttrange and Niederanven, to be a protected area
- RGD of 8 May 1999 declaring the Stréissel wetland area, taking in lands in the municipal district of Bettembourg, to be a protected area
- RGD of 14 April 1999 declaring the Am Bauch nature reserve, taking in lands in the municipal district of Mondercange, to be a protected area
- RGD of 3 August 1998 declaring the Kelsbaach dry meadow, taking in lands in the municipal districts of Grevenmacher, Flaxweiler and Wormeldange, to be a protected area
- RGD of 3 August 1998 declaring pieces of land at Um Bierg in the municipal districts of Bettembourg and Roeser to be a protected area
- RGD of 23 March 1998 declaring the Haff Réimech wetland area, taking in lands in the municipal districts of Remerschen and Wellenstein to be a protected area
- RGD of 1 July 1997 declaring the Linger Wiesen wetland area, taking in lands in the municipal district of Bascharage, to be a protected area
- RGD of 8 September 1994 declaring the Roeserbann wetland area, taking in lands in the municipal districts of Hesperange and Roeser, to be a protected area
- RGD of 30 July 1994 declaring the Haard-Hesselsbierg-Staebierg sites, taking in lands in the municipal districts of Dudelange, Kayl and Rumelange to be a protected area
- RGD of 20 April 1993 declaring the Strombierg forest reserve, taking in lands in the municipal district of Remerschen, to be a protected area
- RGD of 11 February 1993 declaring the Ramescher nature reserve, taking in lands in the municipal districts of Winrange to be a protected area
- RGD of 20 November 1991 declaring the Prenzebierg nature reserve, taking in lands in the municipal districts of Differdange and Pétange to be a protected area
- RGD of 25 October 1991 declaring the Kuebendällchen site, taking in lands in the municipal districts of Wellenstein and Burmerange to be a protected area
- RGD of 10 August 1991 declaring the Liebierg reserve, taking in lands in the municipal districts of Redange and Bettborn to be a protected area
- RGD of 31 July 1989 declaring the Sonnebierg dry meadow, located in the municipal district of Walferdange, to be a protected area

- RGD of 25 May 1989 declaring the AMBERKNEPPCHEN reserve, taking in lands in the municipal district of Junglinster to be a protected area
- RGD of 20 December 1988 declaring the Brill wetland area, taking in lands in the municipal district of Schifflange, to be a protected area
- RGD of 19 March 1988 declaring the Léi wetland area, taking in lands in the municipal district of Bertrange, to be a protected area
- RGD of 19 March 1988 declaring the Boufferdang Muer wetland area, taking in lands in the municipal districts of Bascharage and Clemency to be a protected area
- RGD of 19 March 1988 declaring the Ellergronn wetland area, taking in lands in the municipal district of Esch-sur-Alzette, to be a protected area
- RGD of 1 February 1988 declaring the AARNESCHT dry meadow, taking in lands in the municipal district of Niederanven, to be a protected area
- RGD of 18 February 1987 declaring the TELPESCHHOLZ heath, taking in lands in the municipal district of Kehlen, to be a protected area
- RGD of 18 February 1987 declaring the FENSTERDALL wetland area, taking in lands in the municipal district of Boevange-sur-Attert, to be a protected area

Government decision

Decision of the Government in Council of 13 January 2017 relating to the national plan for nature protection 2017-2021 and concerned with its first part, entitled “National Biodiversity Strategy”

3.3 Environmental requirements

- Law of 19 December 2014 relating to phytopharmaceutical products
- Amended law of 4 September 2015 a) concerning certain application modalities and sanctions related to Regulation (EU) n°528/2012 of the European Parliament and of the Council of 22 May 2012 concerning the making available on the market and use of biocidal product; b) concerning the registration of manufactures and vendors; c) abolishing the amended lw of 24 December 2002 relating to biocidal products
- RGD of 26 September 2017 relating to sales, use and storage of phytopharmaceutical products
- Law of 19 December 2008 relating to water resources
- RGD of 16 December 2011 determining installations, works and activities prohibited or subject to authorisation in health protection area II of the Esch-sur-Sûre dam
- RGD of 9 July 2013 a) relating to administrative measures in all protection areas for masses of underground water or parts of such masses used as a resource for the production of water for human consumption, and b) amending the RGD of 24 November 2000 concerning the use of nitrogenous fertilisers in agriculture
- RGD of 12 December 2014 creating protection areas around the Doudboesch underground water catchment in the municipal district of Flaxweiler
- RGD of 12 December 2014 creating protection areas around the François underground water catchment in the municipal districts of Tuntange and Septfontaines.
- RGD of 12 December 2014 creating protection areas around the Kriepsweiren underground water catchment in the municipal districts of Junglinster, Niederanven and Steinsel
- RGD of 5 November 2015 creating protection areas around the Brickler-Flammang underground water catchment in the municipal district of Hobscheid
- RGD of 5 November 2015 creating protection areas around the Fischbour 1 and Fischbour 2 underground water catchments in the municipal district of Hobscheid
- RGD of 28 July 2017 creating protection areas around the Dreibuieren, Débicht and Laangegrann underground water catchments in the municipal district of Mersch, Fischbach, Larochette and Lintgen
- RGD of 28 July 2017 creating protection areas around the Weilerbach underground water catchments in the municipal district of Berdorf.

- RGD of 28 July 2017 creating protection areas around the Lampbour, Giedgendall 1, Giedgendall 2, Lampicht, Auf Setzen 1 and Auf Setzen 4 underground water catchments in the municipal district of Betzdorf and Flaxweiler
- RGD of 28 July 2017 creating protection areas around the Weierchen underground water catchments in the municipal district of Redange-sur-Attert
- RGD of 28 July 2017 creating protection areas around the Schiessentümpel 1, Schiessentümpel 2 and Härebur 1 underground water catchments in the municipal district of Waldbillig and the Vallée de l'Ernz.
- RGD of 28 July 2017 creating protection areas around the Meelerbur underground water catchments in the municipal district of Berdorf

3.4 Health and safety

- Labour Code
 - Book I: individual and collective labour relations
 - Book II: regulation of labour and working conditions
 - Book III: protection, safety and health of employees
 - Book IV: representation of personnel
 - Book V: employment and unemployment
 - Book VI: administrative and other bodies
 - Book VII: corruption
- Social Security Code
- Law of 17 June 1994 concerning workplace health services
- Law of 17 June 1994 concerning the safety and health of workers in the workplace
- RGD of 9 June 2006: - determining a sufficient number of designated workers;- categorising enterprises in which the employer may himself assume the function of designated worker; - relating to the capacities of designated workers; - relating to the training of designated workers
- Collective Labour Agreement for State Employees of 19 December 2016
- Law of 19 December 2014 relating to phytopharmaceutical products

3.5 Legal employment

- Labour Code
 - Book I: individual and collective labour relations
 - Book II: regulation of labour and working conditions
 - Book III: protection, safety and health of employees
 - Book IV: representation of personnel
 - Book V: employment and unemployment
 - Book VI: administrative and other bodies
 - Book VII: corruption
- Law of 15 June 1999 organising the National Institute of Public Administration (as amended)
- Coordinated text of 6 June 2003 of the Law of 16 April 1979 establishing the general statutes applicable to State officials
- Order approving the collective labour agreement for State employees of 19 December 2008. (Record A no. 7 of 27 January 2009 and A 232 of 22 December 2012)
- Administrative Code 2012 –B –Vol 6

Third parties' rights

4.1 Customary rights

- Law of 25 May 2011 relating to hunting

4.2 Free Prior and Informed Consent

Not applicable

4.3 Indigenous Peoples' rights

Not applicable

Trade and transport

5.1 Classification of species, quantities, qualities

Applicable legislation in 5.4 and 6.1

5.2 Trade and transport

- Road traffic regulations
- Law of 16 December 1963 approving the Convention on the Contract for the Carriage of Good by Road (CMR) and the Signature Protocol, done in Geneva, 19 May 1956

5.3 Offshore trading and transfer pricing

- Law of 23 December 2016 transposing Directive (EU) 2016/881 of the Council of 25 May 2016 amending Directive 2011/16/EU as regards mandatory automatic exchange of information in the field of taxation and country-by-country rules of declaration for groups of multinational enterprises

5.4 Customs regulations

- General Law on customs and excise of 18 July 1977
- Council Regulation (EEC) No 2913/92 of 12 October 1992 establishing the Community Customs Code
- Commission Regulation (EEC) No 2454/93 of 2 July 1993 laying down provisions for the implementation of Council regulation (EEC) No 2913/92 establishing the Community Customs Code
- Council Regulation (EC) No 1186/2009 of 16 November 2009 setting up a Community system of reliefs from customs duty

5.5 CITES

- Convention on international trade in endangered species of wild fauna and flora (CITES) signed at Washington, D.C., on 3 March 1973 – amended at Bonn, on 22 June 1979 – amended at Gabarone, on 30 April 1983 – ratified by European Union, European Union statement
- Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein
- Commission Regulation (EC) No 1808/2001 of 30 August 2001 laying down detailed rules concerning the implementation of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.
- Commission Regulation (EC) No 1497/2003 of 18 August 2003 amending Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein.

Due-Diligence / due care

6.1 Due-Diligence / due care procedures

- Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market
- Commission Implementing Regulation (EU) No 607/2012 of 6 July 2012 on the detailed rules concerning the due diligence system and the frequency and nature of the checks on monitoring organisations as provided for in Regulation (EU) No 995/2010 of the European

Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market

- Law of 21 July 2012 concerning certain modalities of application and sanction of Regulation (EU) no. 995/2010 of the European Parliament and Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market.

Ecosystem Services

Not applicable