

FSC National Risk Assessment

For Spain

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

| | |
|--|--|
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Content

| | |
|--|-----|
| Risk designations in completed risk assessments for Spain..... | 3 |
| Basic information | 4 |
| Maintenance of the National Risk Assessment..... | 8 |
| Complaints and disputes about the approved National Risk Assessment..... | 8 |
| List of consulted stakeholders | 9 |
| Risk assessment..... | 10 |
| Controlled Wood Category 1: Illegally harvested wood | 10 |
| General overview..... | 10 |
| Sources of legal wood in Spain..... | 11 |
| Risk assessment | 12 |
| Controlled Wood Category 2: Wood harvested in violation of traditional and human rights | 92 |
| Risk assessment | 92 |
| Detailed analysis | 92 |
| International Labour Organization. Observation (CEACR) - adopted 2014, published 104th ILC session (2015) | 108 |
| Controlled Wood Category 3: Wood harvested in forests in which high conservation values are threatened by management activities..... | 131 |
| General overview..... | 131 |
| Experts consulted | 127 |
| Risk assessment | 128 |
| Recommended control measures | 152 |
| Sources of information..... | 152 |
| Controlled Wood Category 4: Wood harvested from areas being converted from forests and other wooded ecosystems to plantations or non-forest uses | 173 |
| Risk assessment | 173 |
| Control measures | 176 |
| Controlled Wood Category 5: Wood from forests in which genetically modified trees are planted | 177 |
| Risk assessment | 177 |
| Control measures | 177 |

Risk designations in completed risk assessments for Spain

| Indicator | Risk designation (including functional scale when relevant) |
|--|---|
| Controlled Wood Category 1: Illegally harvested wood | |
| 1.1 | Low Risk |
| 1.2 | Low Risk |
| 1.3 | Low Risk |
| 1.4 | Low Risk |
| 1.5 | Low Risk |
| 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 | N/A |
| 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 harvested from forests in which 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 harvested from areas being converted from forests and other wooded ecosystems to plantations or non-forest uses | |
| 4.1 | Low Risk |
| Controlled Wood Category 5: Wood from forests in which genetically modified trees are planted | |
| 5.1 | Low Risk |

Basic information

In January 2017, FSC Spain initiates efforts to develop the National Risk Assessment in compliance with the procedure FSC-PRO-60-002 V3-0 EN *The Development and Approval of FSC National Risk Assessments*.

There is a previous Controlled Wood Risk Assessment in Spain, FSC-CWRA-009-ES, approved in January 2013. This National Assessment is conducted in alignment with the FSC Portugal Controlled Wood Risk Assessment.

The drafting of the new National Risk Assessment is carried out without any external financing, and the staff of FSC Spain is in charge of its development. FSC International, through independent consultants, has developed Centralized National Risk Assessments (CNRA) for Spain and other countries. The CNRA for Spain will not be published nor will it be applicable, from the moment that the National Office decides to develop the NRA for controlled wood. The documents on the controlled wood categories of the Centralized National Risk Assessment that FSC International developed for Spain have informed the development of the NRA.

The geographical scope of the NRA covers the entire territory of the state of Spain (seventeen autonomous communities and two autonomous cities).

Chronology of the development of the NRA

| Main Activities | Scheduled date (month, year) | Comments |
|---|-------------------------------|--|
| Beginning of the process with the development of Categories 1 and 5 | Jan 2017 | The approved categories within the CNRA will be used as a basis |
| Development of categories 2, 3 and 4 | May 2017 | The draft CNRA developed and consulted during the international consultation conducted by FSC IC in March 2017 will be used as a basis |
| Development of 1st draft and stakeholder meeting | July 2017 | |
| Submission of 1st draft to FSC | 30 September 2017 | |
| Public consultation on 1st draft | 1 January 2018 - 1 March 2018 | Minimum, 60 days from publication |
| Stakeholders feedback analysis and public consultation | 1 - 30 March 2018 | |
| Development of the final draft | 30 April 2018 | |
| Submission of the final draft to FSC | 30 May 2018 | |
| Implementation of required amendments (if applicable) | 15 August 2018 | |

| Main Activities | Scheduled date (month, year) | Comments |
|-----------------------|------------------------------|----------|
| Expected NRA Approval | 15 September 2018 | |

Composition and qualifications of the NRA Working Group

| Name | Affiliation chamber | Qualifications | Contact information |
|--|---------------------|---|--|
| Isabel Sánchez de Valenzuela Grupo ENCE | Economic | Head of Sustainability, Grupo Ence Extensive experience in forest certification and FSC chain of custody Forestry Technical Engineer | isanchez@ence.es |
| Genoveva Canals ANFTA | Economic | Secretary General of the National Association of Board Manufacturers (Asociación Nacional de Fabricantes de Tableros, ANFTA) Forestry Engineer. - Management and coordination of the Association - Sectoral representation before governmental entities and other bodies - Representative of Spanish industry in the European Panel Federation (EPF) at both technical and executive level. - Chairwoman of the WG on Carbon and EPD at European level - Coordination of the Association's Forestry, Technical and Legal Committees - Direction and technical management of projects | gcanals@anfta.es |
| Elena Domínguez WWF | Environmental | WWF Forest Programme Manager Coordinator of sustainable forest products markets since 2007. As GFTN-Iberia Coordinator for Spain, she assists Spanish companies engaged in the design and implementation of responsible procurement policies by conducting supply chain risk assessments and creating market linkages between FSC-certified suppliers. Elena also coordinates the WWF campaign "Ciudades para el bosque", which promotes responsible public procurement of forest products among public institutions in Spain. Elena holds a degree in Forestry Engineering, specializing in rural and international development. | edominguez@wwf.es |

| Name | Affiliation chamber | Qualifications | Contact information |
|---|---------------------|--|--|
| Carlos Ibero Solana | Environmental | <p>Degree in Biology, specializing in Zoology, in 1987. After a brief period as a freelance consultant he started working at Adena/WWF Spain in the early 1990's, where he spent three years as Conservation Director, in which he started the Forest Programme and learned about FSC at the time it was being established. He worked for WWF International on forestry issues and then, for several years, again as a freelance consultant on environmental issues in general. In 1998 he started working at ATECMA (Asesores Técnicos de Medio Ambiente) leading the scientific advisory team for the CITES Scientific Authority in Spain (currently the Directorate of Environmental Assessment and Quality of the Ministry of Food and Fisheries, Agriculture and Environment), a position where he has been full-time committed for almost 15 years. During this period, he has combined his work at CITES with other ATECMA projects, usually for the European Commission. Currently, he is working as an independent consultant on biodiversity issues.</p> <p>Since 1999, he has also been involved in the establishment of FSC in Spain, being part of the working group that developed the FSC forest certification standards in Spain, still in force with certain modifications. He was the first president of FSC Spain and he has been auditing FSC forest management certificates in Spain since the beginning in 2003 to the present day. He is a member of FSC IC and currently a member of FSC Spain Board of Directors, a position he has also hold previously.</p> | carlos.iberosolana@atecma.es |
| Iván Bermejo Barbier Madera justa COPAIDE | Social | Forestry Engineer at UPM, specializing in Tropical Forestry, he has developed his professional career in Costa Rica (2000) and Guatemala (since 2002) in fields such as development cooperation, sustainable forest management and conservation. Currently, its function is to facilitate the development | sello@maderajusta.org |

| Name | Affiliation chamber | Qualifications | Contact information |
|--|---------------------|---|--|
| | | of commercial operations carried out on the ground by COPADE and its European partners in Latin America. He has experience carrying out FSC audits and is Madera Justa's liaison for Central America and Mexico. | |
| Juan Picos Marin University of Vigo | Social | Professor and researcher at the University of Vigo Forestry Engineer (UPM). (1996). Doctorate programme (University of Vigo 2004) "Engineering of natural resources and environment". Doctoral thesis "El seguro de incendio forestal: fondo y factibilidad estudian de aplicación en Galicia". Fundación Mapfre Award. Secretary of the Forestry University of Pontevedra since May 2011 - expert of the University of Vigo in the Wood Committee, promoted by the United Nations Economic Commission for Europe (UNECE) and the organization for food and agriculture of the United Nations (FAO). 2009 - 2010: Co-Director of sustainability of the forest management system and certification of the Galician group of CdC. Member of the JD GGFSC since 2004 and member of the FSC network of European smallholders since 2010. | jpicos@uvigo.es |

Consultations

During the development of the NRA, the working group has carried out several consultations with experts and specialists to give answers and discuss the different indicators of the controlled wood categories. Issues related to social and labour factors have been particularly consulted, as this kind of expertise was not available within the working group.

Also, specific consultations have been made with the Ministry of Agriculture, Fisheries and Food (MAPAMA) to obtain information on the applicable laws and regulations and current compliance of the EUTR in Spain.

A national consultation workshop on the National Risk Assessment for Controlled Wood was held in July 2017, with the participation of certification bodies, certificate holders and other interested stakeholders.

The national public consultation was open from 1 January 2018 to 1 March 2018.

The following section details the individuals consulted for each controlled wood category.

List of experts involved in the risk assessment and contact details

The experts directly involved in the Risk Assessment have been the members of the working group detailed above.

Annex A includes the experts consulted and involved in the development of the NRA and information on their expertise in the controlled wood categories.

Maintenance of the National Risk Assessment

FSC Spain is responsible for the maintenance and review of the NRA with the support of the working group established for the development of the NRA. A revision of the NRA shall be conducted every 5 years, in accordance with FSC-PRO-60-002 V3-0 EN *The Development and Approval of FSC National Risk Assessments*.

Complaints and disputes about the approved National Risk Assessment

Complaints and disputes about the National Risk Assessment shall reach solutions at the national/regional level and shall be based on FSC-PRO-01-009 *Processing Formal Complaints in the FSC Certification Scheme*.

Any questions, complaints or suggestions about the content and development process of the NRA shall be addressed by email to the process coordinator (Silvia Martínez, s.martinez@es.fsc.org) and will be dealt with within the working group and, where necessary, submitted to the FSC Spain Board of Directors and the Membership Assembly.

Within 2 weeks after receipt of the complaint, the scope and timeline of the complaint verification process shall be defined.

The complainant shall be informed of the results of the complaint process and of any action taken to achieve resolution.

If following the analysis of the complaint no response can be given at the national level, the complainant shall be informed of the requirements under which a complaint must be filed in compliance with FSC-PRO-01-009: *Processing Formal Complaints in the FSC Certification Scheme*.

A register of complaints will be available, including the recording and submission of all complaints received, actions taken and results of the complaints assessments.

To date, no complaints about the previous NRA have been received.

List of consulted stakeholders

Several stakeholders have been consulted throughout the different phases of the NRA consultation process, including:

1. FSC Spain members
2. Certification bodies
3. Certificate holders
4. Public entities
5. Ministry of Agriculture, Fisheries, Food and Environment
6. Workers' Unions
7. Associations of forest owners
8. Timber sector associations

The list of individuals and entities engaged in the process is detailed in Annex A.

Risk assessment

Controlled Wood Category 1: Illegally harvested wood

General overview

There are 27.67 million hectares of forest land in Spain, which represent 55.6% of the total area. Of this area, 18.27 million hectares are considered forested areas and 9.4 million are treeless forest areas. Approximately 90% of the 18.27 million hectares of forest land are considered semi-natural forests. Also, 1.54 million hectares of plantations of the total forested area are registered, of which 583,483 hectares are mainly covered of *Eucalyptus spp* (http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/20140618_PASSFOR_FEADER_tcm7-333328.pdf)

There are four major categories of forest types. The first one comprises the Mediterranean hardwood forest/dehesa landscape, which covers approximately 30% of the land area in the southern-central part of the Iberian Peninsula. Mediterranean coniferous forests (28.7%) are also found in this area. Thirdly, the Atlantic forest, a group of mixed formations of beech, oak, chestnut, birch, etc. that covers around 12% of the land area. Finally, plantations of introduced species represent 5% of the land area.

In Spain, the public forest management is divided into different jurisdictional levels: i. General State Administration; ii. Autonomous communities (CCAA) of which 17 cover the whole of Spanish territory and; iii. Local public bodies within each autonomous community.

A third of the Spanish forests are publicly owned, but only a small proportion are state-owned. Most public lands are owned by local public corporations. Forest management is also shared between the different jurisdictional levels; there are state laws that include general regulations, but most of the responsibility for the management of public forests lies with the autonomous communities. Timber harvesting is regulated by the Forestry Agency of each autonomous community; these agencies authorize and monitor harvesting in compliance with applicable legislation. Management and legislation are shared between the state and the autonomous communities, depending on the issue. There are specific domains mainly regulated by the state (e.g. land tenure, payment of taxes, transport), and areas for which each autonomous community has developed its own legislation, the content and provisions of which differ from one community to another (such as with forest harvesting management and planning). As for the reforestation of private and local forests through consortia, these are particularly significant to enable the restoration of private forests whose benefits are in the public interest.

As established in Chapter I "Classification of forests" of the Forestry Law (Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry), forests in Spain may be public or private. Public forests can be of public utility or patrimonial. According to Article 23 in Chapter IV "Regime of private forests", these can be declared as protection forests. Public protection forests will be inscribed in the Catalogue of Public Utility Forests.

The Forestry Act (Law 21/2015 of 20 July amending Act 43/2003 of 21 November on Forestry) is the legal basis for forest management. Most autonomous communities have their own forestry legislation that regulates the protection, management and use of forests in their territory. Article 33 establishes the need for public utility forests and protection forests to have a forest management plan, a work plan or an equivalent management tool. These documents shall be developed by the owner/holder and must always be approved by the regional forest organization. Where an approved management plan is effective, it shall establish the specific laws and regulations to be taken into account in the forest under consideration.

In general, in the case of non-protection private forests and public forests that are not catalogued, it is not compulsory to develop a management plan. The competent body of the autonomous community will regulate in which cases it is mandatory to have a forest management tool.

The different laws in each autonomous community regulate forest operations, use and specific technical limitations (type of logging, maximum allowable cutting area, machinery to be used according to the soil conditions, etc.), diameters (minimum and/or maximum), species and other parameters.

As of December 2016, there were 255,944 hectares of FSC-certified forests corresponding to 30 certificate holders (FM and FM/CoC), 842 chains of custody (CoC) and 1304 sites or members of FSC-certified CoC groups in Spain and 1,967,418 hectares PEFC-certified, and 835 PEFC CoC certificates in 1271 facilities.

The list of sources provided in section 3.3.3 of FSC-PRO-60-002a has been reviewed to determine its relevance to the Spanish national risk assessment. The World Bank Worldwide Governance Indicators and Transparency International's Corruption Perceptions Index are referenced in "Sources of information" for each applicable subcategory.

Sources of legal wood in Spain

| Forest type classification | Permits/license type | Main licensing requirements (forest management plan, harvesting plan or similar) | Observations |
|--|--|---|---|
| Forests without an approved management plan (private ownership). | Logging permit. | Use permit with all the details of the forestry activity: volume, species, harvesting activity, machinery, etc. | There difference autonomous . is a between communities significant |
| Forests with an approved management plan (private ownership). | Notification of use. | Notification of use with all the details of the forestry activity. | Notification of the use only in activities covered by the management plan, any other activity needs a logging permit. There is significant difference between autonomous communities. |
| Public forests managed by the administration (public property). | Internal approval of the Forest Service. | | There is significant difference between autonomous communities. |

Risk assessment

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|---------------------------------------|--|--|--|
| Legal rights of use | | | |
| <p>1.1 Land tenure and use rights</p> | <p>Applicable laws and regulations</p> <p>Property registration (not legally required):</p> <ul style="list-style-type: none"> • Decree of 8 February 1946 approving the new official wording of the Mortgage Law. https://www.boe.es/buscar/doc.php?id=BOE-A-1946-2453 • Decree of 14 February 1947 approving the Mortgage Regulation. https://www.boe.es/buscar/act.php?id=BOE-A-1947-3843 • Royal Decree 1867/1998, of 4 September, amending certain articles of the Mortgage Regulation. https://www.boe.es/buscar/doc.php?id=BOE-A-1998-22517 <p>Real Estate Cadastre - Registration is compulsory and free. The cadastral description includes the physical, legal and economic characteristics of the property: its location, cadastral reference, surface area, use, cultivation, plan, appraisable value and owner. The cadastre is mainly used in the distribution of taxes.</p> | <p>Ministry of Justice. http://www.mjusticia.gob.es</p> <p>Ministry of Labour, Migration and Social Security. http://www.seg-social.es/wps/portal/wss/internet/Inicio</p> <p>Ministry of Finance and Public Administration - Cadastre General Directorate http://www.catastro.meh.es/</p> <p>Ministry of Agriculture, Fisheries and Food. https://www.mapa.gob.es/es/</p> <p>Ministry for Ecological Transition https://www.miteco.gob.es/es/</p> <p>Regional Public Administrations:</p> <ul style="list-style-type: none"> - Government of Gran Canaria http://www.gobiernodecanarias.org/ -Gobierno de Navarra http://www.navarra.es/home_es/ | <p>Low risk</p> <p>General description of legal requirements</p> <p>Land tenure and use rights are covered by Spanish law and authorities have implemented tools to record and monitor land tenure and use rights. Since ancient times, these rights have had great social and economic relevance, so they are widely developed and recognized. Examples of land tenure and use rights relevant to the Spanish context include, but are not limited to: mapping and marking of public forests, property registration and cadastre, boundaries (such as property markers) on small private properties, etc. There are many civil associations (e.g. owners' associations in Galicia, the Forest Association of Soria, forest boards) that play an important role in the restoration and maintenance of the different types of property, such as partnership forests (community forests).</p> <p>Determination of risk</p> <p>Certain specific local issues related to land tenure and use rights have been identified:</p> <ul style="list-style-type: none"> • Private contracts not registered before a notary, old documents/manuscripts (e.g. inheritances) or old property without documentary evidence. • Different levels of awareness of forest property boundaries based on different records: old maps, literary description documents (including property registrations), old landmarks, out-of-date registration, out-of-date cadastre, etc. |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|---|---|
| | <p>State regulations:</p> <ul style="list-style-type: none"> Royal Legislative Decree 1/2004, of 5 March, approving the consolidated text of the Law of Real Estate Cadastre. https://www.boe.es/buscar/act.php?id=BOE-A-2004-4163 Royal Decree 417/2006, of 7 April, developing the consolidated text of the Law of Real Estate Cadastre. https://www.boe.es/buscar/act.php?id=BOE-A-2006-7264 <p>Type of property - public/private</p> <ul style="list-style-type: none"> Catalogue of Public Utility Forests (Montes de Utilidad Pública, MUP). Law 55/1980, of 11 November, on municipal, community woodlands (Montes Vecinales en Mano Común). https://www.boe.es/buscar/doc.php?id=BOE-A-1980-25463 Law 7/2012, of 28 June, on Forests (Montes) of Galicia. https://www.boe.es/buscar/doc.php?id=BOE-A-2012-11414 Law 3/2004, Asturias, of 23 November, on Forests and Forest Management. https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf | <p>Tax Agency http://www.agenciatributaria.es/</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE). www.boe.es</p> | <p>These two issues are being resolved by interested parties, by updating information and ensuring property through legally established channels (notary, property registry, cadastre). This issue is more relevant in northwestern Spain for smallholdings. These risks can be defined as low, given that there are clear pathways to address the situation.</p> <p>Abandoned lands unclaimed by heirs (related to migrations in XIX-XX centuries). Regional Governments have issued laws regarding these situations where relevant (e.g., Law on Land Mobility 6/2011 of 13 October 2001). https://www.xunta.gal/dog/Publicados/2011/20111026/AnuncioC3B0-191011-7669_es.html</p> <ul style="list-style-type: none"> Easements conflicts (e.g. public trails on private properties unrecognized by owners not allowing public transit, e.g. specific issues on public domains). These are usually denounced by civil associations and solved via negotiation or via the courts. Local conflicts with customary rights (e.g. nestled lands conflicts in Sierra de Cazorla). Local conflicts with consortia. Local, specific and identified issues usually complex. They are usually public cases, well known by people and governments concerned. These usually require government legislation to be solved. <p>The above two issues are local, specific and known to the relevant authorities. There are clear ways to address these via legal avenues, as they arise, and existing conflicts are in the process of being resolved.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|---|
| | <ul style="list-style-type: none"> • Law of 10 March 1941 on the State Forestry Heritage (this law was repealed by Decree 485/1962 of 22 February, approving the Forestry Regulation, but remains valid, due to the adoption of the Forestry Regulation, Book III, Title I, Chapter 1). https://www.boe.es/datos/pdfs/BOE/1941/100/A02412-02417.pdf https://www.boe.es/buscar/doc.php?id=BOE-A-1962-6167 • Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 • Law 10/2006, of 28 April, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/doc.php?id=BOE-A-2006-7678 • Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 • Royal Decree of 24 July 1889 approving the Spanish Civil Code. https://www.boe.es/buscar/pdf/1889/BOE-A-1889-4763-consolidado.pdf | | <p>Risk designation</p> <p>Therefore, the risk can be classified as low risk.</p> <p>The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <p>Easements - An easement is a tax lien on a property for the benefit of another belonging to another owner. The Administrative easements are legal easements on a particular property for the benefit of another public domain. All aspects concerning easements established for public or communal use are governed by special laws and regulations. In addition, provisions of the Civil Code may apply: Water Law, Land Law, Law of Railways, Regulation on the maintenance and policing of Highways, Forest Law, Drover's Roads Law, Electric Power Supply Law.</p> <p>Applicable rates - The Real Property Tax (IBI) is a tax levied on real property located in the municipality that collects the tax. Its management is shared between the central government and the municipalities.</p> <ul style="list-style-type: none"> • Royal Legislative Decree 2/2004, of 5 March, approving the consolidated text of the Law Regulating Local Revenue Authorities. https://www.boe.es/buscar/act.php?id=BOE-A-2004-4214 • Indirect taxes, the most important is VAT, although there are many others. • Fees that must be paid when applicable. | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <ul style="list-style-type: none"> • Law 12/2002, of 23 May, approving the Economic Agreement with the Basque Country. https://www.boe.es/buscar/act.php?id=BOE-A-2002-9969 • Organic Law 13/1982, of 10 August, on the Reintegration and Improvement of the Foral Regime of Navarra. https://www.boe.es/buscar/doc.php?id=BOE-A-1982-20824 • Law 28/1990, of 26 December, approving the Economic Agreement approving the Economic Agreement between the State and the Foral Community of Navarra. https://www.boe.es/buscar/act.php?id=BOE-A-1990-31117 • Law 37/1992, of 28 December, on Value Added Tax. https://www.boe.es/buscar/act.php?id=BOE-A-1992-28740 • Royal Decree 1624/1992, of 29 December, approving the Value Added Tax Regulations. https://www.boe.es/buscar/act.php?id=BOE-A-1992-28925 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>Social Security</p> <ul style="list-style-type: none"> • Royal Legislative Decree 8/2015, of 30 October, approving the consolidated text of the General Law on Social Security. https://www.boe.es/buscar/act.php?id=BOE-A-2015-11724 • Order ESS/56/2013, of 28 January, developing the legal rules for Social Security contributions, unemployment, protection due to cessation of activity, Wage Guarantee Fund and vocational training, contained in Law 17/2012, of 27 December, on General State Budgets for 2013. https://www.boe.es/buscar/pdf/2013/BOE-A-2013-835-consolidado.pdf • Law 12/2012, of 26 December, on urgent measures for the liberalization of trade and certain services. https://www.boe.es/buscar/act.php?id=BOE-A-2012-15595 • Royal Decree 1619/2012, of 30 November, approving the Regulation laying down the invoicing obligations. https://www.boe.es/buscar/act.php?id=BOE-A-2012-14696 • Law 20/2007, of 11 July, on the Statute for Self-Employment. https://www.boe.es/buscar/act.php?id=BOE-A-2007-13409 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <ul style="list-style-type: none"> • Royal Decree 84/1996, of 26 January, approving the General Regulations on company registration and affiliation, registrations, deregistrations and variations of workers' data in the Social Security. https://www.boe.es/buscar/doc.php?id=BOE-A-1996-4447 • Royal Legislative Decree 1/2010, of 2 July, approving the consolidated text of the Capital Company Act. https://www.boe.es/buscar/act.php?id=BOE-A-2010-10544 • Law 44/2015, of 14 October, on Labour Companies and Investee Companies. https://www.boe.es/buscar/doc.php?id=BOE-A-2015-11071 • Law 27/1999, of 16 July, on Cooperatives. https://www.boe.es/buscar/doc.php?id=BOE-A-1999-15681 • Law 12/1991, of 29 April, on Economic Interest Groupings. https://www.boe.es/buscar/doc.php?id=BOE-A-1991-10511 • Royal Decree of 24 July 1889 publishing the Civil Code (Title III and VIII Civil Societies and Autonomous Communities). https://www.boe.es/buscar/act.php?id=BOE-A-1889-4763&p=20180804&tn=2 • Law 1/1994, of 11 March, on the Legal Regime of Mutual Guarantee Societies. | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <p>https://www.boe.es/buscar/doc.php?id=BOE-A-1994-5925</p> <ul style="list-style-type: none"> • Law 2/2007, of 15 March, on professional societies. https://www.boe.es/buscar/act.php?id=BOE-A-2007-5584 • Organic Law 1/2002, of 22 March, regulating the Right of Association. https://www.boe.es/buscar/doc.php?id=BOE-A-2002-5852 • Royal Decree 949/2015, of 23 October, approving the Regulations of the National Register of Associations. https://www.boe.es/buscar/doc.php?id=BOE-A-2015-11429 • Royal Decree 1740/2003, of 19 December, on procedures relating to associations of public utility. https://www.boe.es/buscar/doc.php?id=BOE-A-2004-615 <p>Legal Authority</p> <p>Property records: Ministerio de Justicia, Dirección General de Registros y Notarios (Ministry of Justice, Directorate General of Registries and Notaries).</p> <p>The entire territory of Spain is divided into districts, called Mortgage Districts (Distritos Hipotecarios).</p> <p>For each Mortgage District there is a corresponding Mortgage District Land Registry, maintained by a Registrar.</p> | | |

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| | <p>Cadastre: Ministry of Finance and Public Administration, Directorate of Land Registry.</p> <p>Consortia and Agreements: Public administration involved: Central Government ministry (MAGRAMA) or Autonomous Community. Canary Island Councils.</p> <p>Easements: Private (owners), Public (competent Public or Regional Authority).</p> <p>Fees and taxes: Municipal councils (IBIS), Finance: Directorate General of Taxation, Ministry of Finance and Public Administrations and other Regional public administrations. Autonomous Communities and Local (Taxes, including VAT, and Taxes).</p> <p>Social Security: General Treasury of the Social Security.</p> <p>Legally required documents or records</p> <p>Register of Ownership: Simple note or certification.</p> <p>Cadastre: Land registration (Rateable property code).</p> <p>Consortium/Convention: Consortium supporting evidence, land register number - consortium supporting document, list number.</p> <p>Easements: Public Utility Forests (MUP) must be in the</p> | | |

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| | <p>Catalogue of MUP, other forests are in the Land Registry. Administrative concessions that are considered real property are recorded in the Land Registry; easements are reflected in the registration documents; as the easement represents a restriction on rights of ownership, their existence must be demonstrated via documentation of the easement.</p> <p>Other rates: IBI (property tax), certificate declaring the property owner is up to date with payments.</p> <p>Finance: certificate declaring owner is up to date with payments.</p> <p>Social Security: certificate declaring owner is up to date with payments.</p> | | |
| 1.2 Concession licenses | <p>Applicable laws and regulations</p> <p>Most public forests are the property of the municipalities. Article 148 of the Spanish Constitution and Royal Legislative Decree 1/2007, of 16 November, approving the consolidated text of the General Law for the Defense of Consumers and Users and other complementary laws, provide that the management of these municipal forests is under the responsibility of the competent authority of the autonomous community.</p> | <p>Spanish Constitution (text in English). http://www.congreso.es/portal/page/portal/Congreso/Congreso/Hist_Normas/Norm/const_espa_texto_ingles_0.pdf</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE). www.boe.es</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>The concept of "concession" is difficult to apply in Spain. The most similar to what represents a forest concession in other countries are the cases in which an administrative concession is granted for the exploitation of public land. In the case of Public Utility Forests, the Public Administration may grant the management of the forest, which has been planned by the Administration. In these cases, a contract is signed for the use of the yields that the Public Utility Forests generate due to their adequate management.</p> |

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| | <p>https://www.boe.es/buscar/act.php?id=BOE-A-1978-31229</p> <p>https://www.boe.es/buscar/doc.php?id=BOE-A-2007-20555</p> <p>The reforestation of private and municipal forests by means of a consortium, agreement or public management contract is legislated by Law of 10 March 1941 on the State Forest Heritage (This law was derogated by Decree 485/1962 of 22 February but remains valid due to the adopting of the Forestry Regulation, Book III, Title I, Chapter 1).</p> <p>https://www.boe.es/datos/pdfs/BOE/1941/100/A02412-02417.pdf</p> <p>https://www.boe.es/buscar/doc.php?id=BOE-A-1962-6167</p> <ul style="list-style-type: none"> • Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 <p>Modified by:</p> <ul style="list-style-type: none"> - Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 - Law 10/2006, of 28 April, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/doc.php?id=BOE-A-2006-7678 | <p>Ministry of Agriculture, Fisheries and Food. Spanish Forest Strategy. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/planificacion-forestal/politica-forestal-en-espana/pfe_estrategia_forestal.aspx</p> | <p>Private and public forests can be managed legally by someone who is not the owner, under the conditions that the laws and regulations specified establish. The allocation of consortia was far more common before 1980. These consortia were primarily allocated for reforestation between 1940-1980. In many, the contracts were between private or public owners and the State Forestry Authority (SFA), giving the SFA the right to manage forests and the future incomes from the harvest.</p> <p>Determination of risk Today, those consortia still in existence are managed by Autonomous Communities. There is no available information to indicate any risk of illegality related to consortia.</p> <p>Therefore, risk can be considered as low, because since they are public assets, the form of adjudication is regulated - principles of equality and publicity - and both the process and the income from these sources, are subject to a control of legality, by local Intervention and by the Court of Accounts.</p> <p>Risk designation</p> <p>Therefore, the risk can be considered low risk. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <p>The alienation of forestry use of public property forests is governed by property laws and regulations: Law 33/2013, of 3 November, on Public Administration Property.</p> <p>If there were no alienation of forestry use: Royal Legislative Decree 3/2011, of 14 November, approving the consolidated text of the Public Sector Contracts Act.</p> <p>Legal Authority In each autonomous community an agency is designated to oversee the relevant requirements.</p> <p>Legally required documents or records Consortium/Convention: Consortium supporting evidence, land register number - consortium supporting document, list number.</p> | | |

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| 1.3 Management and harvesting planning | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> • Law 21/2015, Chapter II Articles 8 and 9, establishes the division of competences in forest issues assigned to each autonomous community. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 • Law 21/2015 on Forestry, Chapter II Articles 29-31 provide for the development of a Spanish Forest Strategy including a Spanish Forest Plan revised every 10 years, and the possibility for the autonomous community to develop Forest Resources Management Plans (PORF), which together with Natural Resources Management Plans (PORN) and with Municipal Urban Planning will represent the planning tools. • Law 21/2015 Chapter III Article 33 - Forests declared to be of public utility and protection forests must have a forest management project, a dasocratic plan or another equivalent management tool. The documents will be developed at the request of the owner, or the regional forest organization (autonomous community). Regional forest organizations must always approve these documents. | <p>Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines_autonomicos.php</p> <p>Ministry of Agriculture, Fisheries and Food. https://www.mapa.gob.es/es/</p> <p>Ministry for Ecological Transition https://www.miteco.gob.es/es/</p> <p>Government of the Principality of Asturias. Forestry policy. https://www.asturias.es/portal/site/webasturias/menuitem.4b280f8214549ead3e2d6f77f2300030/?vgnextoid=b4d6faf6a0b59210VgnVCM10000097030a0aRCRD&vgnextchannel=11df7e1385dfe210VgnVCM10000097030a0aRCRD&i18n.http.lang=es</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>There is a clear legal framework for the development of forest planning (Forestry Act). Many autonomous communities (AC) have developed or are engaged in developing consistent regulations for the management of forest areas.</p> <p>The Forestry Act promotes the development of forest management plans. However, there are major regional differences in the regulatory framework for forest planning and management. All forest management plans for public utility and protection forests must be reviewed and approved by the competent authority (see art 33 Law 43/2013).</p> <p>Determination of risk</p> <p>The difficulty in developing forest management plans is especially relevant for private forest areas, which represent 65% of Spanish forests.</p> <p>See Rojo Alboreca, 2013: "The inadequacy of the figures in the management documents in force in most of the state, is the reason why only 6.5% of Spanish privately owned forests currently have some type of management instrument".</p> <p>In Catalonia, 77% of the forest areas are private property. Of this total, 29% is covered by appropriate forest management plans. In Andalusia (74% of forests are private) that figure diminishes to 15%, and in Galicia to around 10% (98% private).</p> |

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| | <p>• Law 21/2015: Article 32 establishes that the autonomous communities are responsible for approving forest management and use instructions.</p> <p>The different autonomous communities have developed or are developing their own forestry laws to apply in their territory.</p> <p>State law, in turn, defines the departments responsible for forest management and use. The most relevant legislative elements by region are the following:</p> <p>Galicia:</p> <ul style="list-style-type: none"> • Law 7/2012, of 28 June, on the woodlands of Galicia. https://www.boe.es/buscar/doc.php?id=B-OE-A-2012-11414 • Decree 50/2014, of 10 April, regulating the use of timber and timber products, cork, pasture and mycological products in forests or privately managed forest lands in the autonomous community of Galicia and the content, organization and operation of the Register of Forestry Companies (DOG No. 86, Wednesday 7 May 2014). https://www.xunta.gal/dog/Publicados/2014/20140507/AnuncioG0165-250414-0004_es.html | <p>Associations of forest owners such as (e.g.):</p> <ul style="list-style-type: none"> • Asociación de Propietarios Forestales de Ávila, Castilla y León (Association of Forest Owners of Ávila, Castilla y León) http://www.fafcyle.es/asfoavi/ • Asociación de Propietarios Forestales de la Región de Murcia (Association of Forest Owners of the Region of Murcia) http://www.profomur.com/profomur/ • Asociación Forestal de Soria (Forestry Association of Soria) http://www.asfoso.org/es/ • Asociación Forestal Navarra (Forestry Association of Navarra) http://www.foresna.org/ • Asociación de Empresas Forestales y Paisajísticas de Andalucía (Association of Forestry and Landscape Companies of Andalusia) https://aaef.es/ <p>Research published by MAPAMA (Ministry of Fisheries, Food and Environment) in collaboration with the Spanish Confederation of Forest Organizations (Confederación Española de Organizaciones Forestales, COSE) on "Control de la extracción maderera y evaluación del riesgo en cada región para cumplir con los requisitos DDS" ("Control of timber extraction and risk assessment by region to meet DDS requirements"): http://www.magrama.gob.es/Es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm7-266223.pdf</p> | <p>In Galicia, where 98% of the forest area is privately owned, this situation is being addressed mainly due to pressure for forest certification in smallholder's private property (which represents 70% of the forest property in Galicia). New models of management plans have been developed, and Xunta de Galicia has advanced draft management guidelines covering such property in order to simplify existent planning guidelines and develop the planning for such properties.</p> <p>Despite the low level of management planning, there is a minor risk of illegal harvesting wood, as there is a legal requirement (Chapter IV of the Forestry Act -Forest Harvesting) that, where no forest management plan has been approved, administrative authorization is required prior to harvesting.</p> <p>In view of this situation, the autonomous communities have adopted effective solutions, see Rojo Alboreca 2013: "The solutions provided are, in general, very similar, and they all seek forest management tools that are simple and standardized, easy and cheap to draft, as well as understandable, useful and affordable for owners" and "Forest certification has played a very important role in the design and implementation of forest management tools".</p> <p>A study published by MAGRAMA (Ministry of Fisheries, Food and Environment) concludes that Spanish regulations and surveillance procedures conducted by autonomous communities are consistent and guarantee legality of timber harvesting.</p> <p>The latest amendment to the Forestry Act (21/2015), in article 32, considers managed forests all those that adhere to one of the established types of</p> |

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| | <ul style="list-style-type: none"> Decree 52/2014, of 16 April, which regulates the General Instructions for the planning and management of the forests (montes) of Galicia (DOG No. 87, Thursday 8 May 2014). Modified by Decree 32/2016, of 23 March, which regulates the General Instructions for the planning and management of the forests (montes) of Galicia. (DOG No. 63, Monday 4 April 2016). https://www.xunta.gal/dog/Publicados/2014/20140508/AnuncioG0165-250414-0003_es.html https://www.xunta.gal/dog/Publicados/2016/20160404/AnuncioG0426-290316-0002_es.html Order of 19 May 2014 establishing the forestry models or forest management guidance and reference of good forestry practices for the forest districts of Galicia (DOG No. 106, Thursday 5 June 2014). https://www.xunta.gal/dog/Publicados/2014/20140605/AnuncioG0165-280514-0001_es.html Decree 32/2016, of 23 March (DOG 4 April), amending Decree 52/2014, of 16 April, which regulates the General Instructions for the planning and management of the forests (montes) of Galicia. | <p>Gorriz Mifsud, E., Olza, L. and Montero, E. 7th Spanish Forestry Congress. 26-30 June 2017. Challenges of joint forest management by private owners. http://7cfe.congresoforestal.es/sites/default/files/actas/7CFE01-587.pdf</p> | <p>management models. This facilitates access to management planning and more area becomes managed under the control and supervision of the administration.</p> <p>Risk designation Therefore, the risk can be considered low risk. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <p>https://www.xunta.gal/diario-oficial-galicia/mostrarContenido.do?ruta=/srv/www/doga/Publicados/2016/20160404/Secciones1_es.html&paginaCompleta=false&compMenu=10102</p> <p>Areas of forests or woodland that have a forest management tool in force associated to a sustainable forest management certificate via an internationally recognized forest certification scheme and were not registered in the Register of Managed Forests will be considered areas managed under the forest management tool, only for the purposes of such certification schemes and up to, at most, the expiration of the period provided for in the sixth transitory provision of Law 7/2012 of 28 June on Forestry in Galicia.</p> <p>https://www.boe.es/buscar/doc.php?id=BOE-A-2012-11414</p> <p>Principality of Asturias</p> <ul style="list-style-type: none"> • Law 3/2004, of 23 November, on Forests and Forest Management. https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf • Law 6/2010, of 29 April, amending Law 3/2004, of 23 November, on Forests and Forest Management. https://www.boe.es/buscar/doc.php?id=BOE-A-2011-1383 | | |

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| | <ul style="list-style-type: none"> • Asturias Forestry Plan (2001-2015) and monitoring of the 5-year Forestry Plan. https://www.asturias.es/Asturias/descargas/PDF_TEMAS/Agricultura/Politica%20Forestal/planificacion/planificacion/regional/plan_forestal_de_asturias.pdf • District Forestry Plans (only for some Asturian districts) • Law 2/2017, of 24 March, on the second amendment of Law 3/2004 of 23 November on Forests and Forest Management. https://www.boe.es/buscar/doc.php?id=BOE-A-2017-4349 <p>Cantabria:</p> <ul style="list-style-type: none"> • Draft Forestry Act in Cantabria (draft law) - currently using the national Forestry Act 43/2003 because there is no specific law approved in Cantabria. http://cantabria.es/documents/16811/619706/653520.PDF • Order GAN/63/2014, of 9 December, approving the General Instructions for the management of Cantabria's forests. https://boc.cantabria.es/boces/verAnuncioAction.do?idAnuBlob=279175 <p>País Vasco:</p> <ul style="list-style-type: none"> • Guipúzcoa: Provincial Law 7/2006, of 20 October, on Forests of Guipúzcoa. https://egoitza.gipuzkoa.eus/ogasuna/normativa/docs/LE0000236132.html | | |

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| | <ul style="list-style-type: none"> • Bizkaia: Provincial Law 3/1994, of 2 June, on Forests and Management of Protected Natural Areas. http://www.jggbizkaia.eus/fitxategiak/JJGG/Normativa/D3.pdf?hash=397c354a449f520760323dd0f03fc32 • Álava: Provincial Law on Forestry 11/2007, of 26 March. http://www.pefceuskadi.org/es/normativa-forestal/principal-legislacion-forestal-en-araba/56.html <p>Navarra:</p> <ul style="list-style-type: none"> • Organic Law 13/1990, of 31 December, on the protection and development of the forest heritage of Navarra. Modified by Provincial Law 3/2007, of 21 February, modifying Provincial Law 13/1990. http://www.lexnavarra.navarra.es/detalle.asp?r=2809 https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-6242 • Provincial Decree 59/1992, of 17 February, approving the Forest Regulation in development of the Provincial Law 13/1990. http://www.lexnavarra.navarra.es/detalle.asp?r=28682 <p>La Rioja:</p> <ul style="list-style-type: none"> • Law 2/1995, of 10 February, on the Protection and Development of the Forest Heritage of La Rioja. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-6498 | | |

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| | <p>• Decree 114/2003, of 30 October, approving the implementing regulations for Law 2/1992. https://www.larioja.org/normativa-autonomica/es?modelo=NA&norma=128</p> <p>Aragón:</p> <p>• Law 15/2006, of 28 December, on Forests of Aragón. http://www.boa.aragon.es/cgi-bin/EBOA/BRSCGI?CMD=VERDOC&BASE=BOLE&SEC=BOATRADVOZ&SEPARADOR=&&DOCN=000113279</p> <p>Cataluña:</p> <p>• Law 6/1988, of 30 March, on Forestry of Catalonia. https://www.boe.es/buscar/doc.php?id=BOE-A-1988-10913</p> <p>Revisions:</p> <ul style="list-style-type: none"> - Legislative Decree 3/2010, of 5 October. https://www.boe.es/boe/dias/2010/10/23/pdfs/BOE-A-2010-16139.pdf - Law 31/2002, of 30 December https://www.boe.es/boe/dias/2003/01/17/pdfs/A02230-02269.pdf - Law 7/1999 of 30 July https://www.boe.es/buscar/pdf/1999/BOE-A-1999-18001-consolidado.pdf - Legislative Decree 10/1994, of 26 July. https://www.boe.es/buscar/doc.php?id=DOGC-f-1994-90013 | | |

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| | <p>Valencia:</p> <ul style="list-style-type: none"> • Law 3/1993, of 9 December, on Forestry of the Valencian Community. https://www.boe.es/buscar/doc.php?id=BOE-A-1994-1915 <p>Castilla y León:</p> <ul style="list-style-type: none"> • Law 3/2009, of 6 April, on Forests of Castilla y León. https://www.boe.es/buscar/doc.php?id=BOE-A-2009-7698 <p>Madrid:</p> <ul style="list-style-type: none"> • Law 16/1995, of 4 May, on Forestry and Nature Protection of the Community of Madrid. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-19108 <p>Castilla La Mancha:</p> <ul style="list-style-type: none"> • Law 3/2008, of 12 June, on Forestry and Sustainable Forest Management of Castilla-La Mancha. https://www.boe.es/buscar/act.php?id=BOE-A-2008-13685&p=20091223&tn=2 • Order of 15/11/2016, of the regional Ministry of Agriculture, Environment and Rural Development, which regulates the collection of wild mushrooms in the forests of the autonomous community of Castilla-La Mancha. [2016/12542] https://docm.iccm.es/portaldocm/descargarArchivo.do?ruta=2016/11/21/pdf/2016_12542.pdf&tipo=rutaDocm | | |

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| | <p>Extremadura:</p> <ul style="list-style-type: none"> • Law 1/1986, of 2 May, on Grasslands (Dehesa) in Extremadura. https://www.boe.es/buscar/pdf/1986/BOE-A-1986-19748-consolidado.pdf • Decree 9/1989, of 13 February, on the promotion of forest restoration in Extremadura. http://doe.gobex.es/pdfs/doe/1989/180o/89040024.pdf • Order of November 13, 2003, establishing the procedure for certain administrative authorizations in matters of forest use and forestry treatments on lands not managed by the Autonomous Forestry Administration. http://doe.gobex.es/pdfs/doe/2003/1400o/03050557.pdf <p>Andalucía:</p> <ul style="list-style-type: none"> • Law 2/1992, of 15 June 1992, on Forestry in Andalusia. https://www.juntadeandalucia.es/boja/1992/57/1 • Decree 208/1997, of 9 September 1997, approving the Andalusian Forestry Regulations. https://www.juntadeandalucia.es/boja/1997/117/6 | | |

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| | <ul style="list-style-type: none"> Decree 15/2011, of 1 February, which establishes the general regime for planning uses and activities in natural parks and approves measures to speed up administrative procedures. http://www.juntadeandalucia.es/medioambiente/web/aplicaciones/Normativa/ficheros/decreto%20parquews.pdf <p>Region of Murcia:</p> <ul style="list-style-type: none"> Review Document of the Forestry Strategy in the Region of Murcia. 2003-2007. http://www.murcianatural.carm.es/c/document_library/get_file?uuid=f5dd0859-90c7-4f5c-a23b-adfdb0608baa&groupId=14 <p>Balearic Islands:</p> <p>There is no developed laws or regulations on forests.</p> <p>Canarias:</p> <p>No Forestry Act developed for the region. Please note that forest service management rights, livestock trails and pastures have been transferred to the Island Councils.</p> <p>Regarding the requirements to be met by forest management plans, there is state-level legislation applicable in all autonomous communities:</p> | | |

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| | <ul style="list-style-type: none"> • Ministerial Decree of 29 December 1970 amending the General Instructions for the Management of Wooded Forests, and the Order of 29 June 1971 approving the general rules for the study and drafting of Technical Plans for Wooded Forests. https://www.boe.es/boe/dias/1971/02/11/pdfs/A02238-02249.pdf https://www.boe.es/boe/dias/1971/08/12/pdfs/A13189-13191.pdf <p>These communities have developed their own instructions and require the development of plans in their territories:</p> <ul style="list-style-type: none"> • Castilla y León (Decree 104/1999, of 12 May 1999, of Junta de Castilla León, approving the General Instructions for the Management of Wooded Forests in Castilla y León). http://bocyl.jcyl.es/html/1999/05/19/html/BOCYL-D-19051999-1.do - Andalusia (Order of 26 January 2004 approving the General Instructions for Forest Management in the Autonomous Community of Andalusia and the Manual for Forest Management in the Autonomous Community of Andalusia: Management Plans and Technical Plans, 2004). | | |

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| | <p>http://www.juntadeandalucia.es/medioambiente/web/aplicaciones/Normativa/ficheros/o260104.pdf</p> <p>https://www.juntadeandalucia.es/medioambiente/web/Bloques_Tematicos/Publicaciones_Divulgacion_Y_Noticias/Documentos_Tecnicos/manual_ordenacion_montes_andalucia/manual_ord_montes.pdf</p> <ul style="list-style-type: none"> • Madrid (Instructions for Forest Management in Madrid, 2010) http://www.madrid.org/cs/Satellite?blobcol=urldata&blobheader=application/pdf&blobkey=id&blobtable=MungoBlobs&blobwhere=1181230428321&ssbinary=true <p>Cataluña:</p> <ul style="list-style-type: none"> • Drafting instructions for the PTGMF and PSGF: Order AAM/246/2013, of 14 October, regulating forest management instruments. ✓ PTGMF Drafting Instructions. http://dogc.gencat.cat/ca/pdogc_canals_interns/pdogc_resultats_fitxa/?documentId=646393&action=fitxa ✓ PSGF Drafting Instructions. http://cpf.gencat.cat/es/details/Article/06-PTGMF-instruccions-redaccio-00001 http://cpf.gencat.cat/es/details/Article/05-PSGF.-Instruccions-de-redaccio-00001 • Navarra: administrative tender documents for management plans and revision of management plans (1995). | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>Also, the following have developed draft regulations:</p> <ul style="list-style-type: none"> • Galicia: Decree 52/2014, of 16 April, which regulates the General Instructions for the planning and management of the forests (montes) of Galicia. https://www.xunta.gal/dog/Publicados/2014/20140508/AnuncioG0165-250414-0003_es.html • Cantabria: • Order GAN/63/2014, of 9 December, approving the General Instructions for the management of Cantabria's forests. https://boc.cantabria.es/boces/verAnuncioAction.do?idAnuBlob=279175 • Valencia: New forest management instructions for the Autonomous Community of Valencia. http://www.agroambient.gva.es/documentos/20551003/165911951/MANUAL_REDACCION_ITGF_mayo_2018.pdf/28eacb04-8943-4dff-b73a-58729fa62cc2;jsessionid=EBA10CEFBAFF53B20FB85531D49C96CE <p>Castilla La Mancha:</p> <p>Forest fires:</p> <ul style="list-style-type: none"> • Decree 3769/1972, of 23 December, approving the Regulation of Law 81/1968 of 5 December on Forest Fires. https://www.boe.es/buscar/doc.php?id=BOE-A-1973-208 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Decree-Law 11/2005, of 22 July, approving urgent measures on forest fires. https://www.boe.es/buscar/doc.php?id=BOE-A-2005-12699 <p>Hunting and fishing:</p> <ul style="list-style-type: none"> • Royal Decree 1095/1989, of 8 September, declaring the species to be hunted and fished and laying down rules for their protection. https://www.boe.es/buscar/doc.php?id=BOE-A-1989-22056 • Royal Decree 1118/1989, of 15 September, which determines the species that may be hunted and fished for trade and lays down rules in this regard. https://www.boe.es/buscar/doc.php?id=BOE-A-1989-22447 • Law 1/1970, of 4 April, on Hunting. https://www.boe.es/buscar/doc.php?id=BOE-A-1970-369 <p>Cattle:</p> <ul style="list-style-type: none"> • Law 8/2003, of 24 April, on Animal Health. https://www.boe.es/buscar/act.php?id=BOE-A-2003-8510 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Decree 479/2004, of 26 March, establishing and regulating the General Register of Livestock Holdings. https://www.boe.es/buscar/doc.php?id=BOE-A-2004-6426 Others: • Royal Decree 1098/2002, of 25 October, regulating the feeding of necrophagous birds of prey with certain dead animals and their products. https://www.boe.es/buscar/doc.php?id=BOE-A-2002-21182 • Royal Decree 1632/2011, of 17 November, regulating the feeding of certain species of wild fauna with animal by-products not intended for human consumption. https://www.boe.es/buscar/pdf/2011/BOE-A-2011-18536-consolidado.pdf • Royal Decree 39/1998, of 16 January, amending Royal Decree 401/1996, of 1 March, establishing the conditions for the introduction into the national territory of certain harmful organisms, plants, plant products and other objects, for testing and scientific purposes and for variety selection. https://www.boe.es/diario_boe/txt.php?id=BOE-A-1998-1002 https://www.boe.es/buscar/pdf/1996/BOE-A-1996-6309-consolidado.pdf | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Law 43/2002, of 20 November, on Plant Health. https://www.boe.es/buscar/act.php?id=BOE-A-2002-22649&p=20041230&tn=2 • Royal Decree 1290/2012, of 7 September, amending the Public Hydraulic Regulations, approved by Royal Decree-Law 849/1986, of 11 April, and Royal Decree 509/1996, of 15 March, implementing Royal Decree-Law 11/1995, of 28 December, establishing the rules applicable to urban waste water treatment. https://www.boe.es/buscar/doc.php?id=BOE-A-2012-11779 https://www.boe.es/buscar/act.php?id=BOE-A-1986-10638 https://www.boe.es/diario_boe/txt.php?id=BOE-A-1996-7159 • Royal Decree 1220/2011, of 5 September, amending Royal Decree 289/2003 of 7 March on the marketing of forest reproductive material. https://www.boe.es/buscar/doc.php?id=BOE-A-2011-14986 https://www.boe.es/buscar/doc.php?id=BOE-A-2003-4785 • Law 3/1995, of 23 March, on Livestock Routes. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-7241 • Royal Legislative Decree 7/2015, of 30 October, approving the consolidated text of the Urban Land and | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>Rehabilitation Act. https://www.boe.es/buscar/act.php?id=BOE-A-2015-11723</p> <ul style="list-style-type: none"> • 1st National Accessibility Plan 2004-2012 (Approved by the Council of Ministers on 5 July 2003) http://sid.usal.es/idoocs/F8/FDO12610/pndaa.pdf • Law 26/2011, of 1 August, on normative adaptation to the International Convention on the Rights of Persons with Disabilities https://www.boe.es/buscar/act.php?id=BOE-A-2011-13241 <p>Legal Authority</p> <p>In each autonomous community, an agency is designated to review and approve the management plans.</p> <p>Legally required documents or records</p> <p>Formal Management Plan according to applicable legislation in the autonomous community.</p> <p>Document confirming the registration with the competent authority for the management plan.</p> <p>Resolution approving the management plan by the competent authority of the autonomous community.</p> <p>Note: Legally required documents or records may not always exist, depending on the laws and regulations of each autonomous community and its specific legislative system.</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| 1.4 Harvesting permits | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> • Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339 <p>Modified by:</p> <ul style="list-style-type: none"> - Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 - Law 10/2006, of 28 April, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/buscar/doc.php?id=BOE-A-2006-7678 <p>Autonomous communities. Regulated at a general level by Chapter IV of the Forestry Act - Forest Harvesting. This chapter states that:</p> <ul style="list-style-type: none"> • When there is a management plan or equivalent, or the forest is included within the scope of a PORF (Forest Resources Management Plan), the holder must notify the competent body of the autonomous community before harvesting. • In other cases (where there is no management plan or equivalent), administrative authorization is required before harvesting. <p>The Forestry Law explicitly states that the extraction of wood and firewood is</p> | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines-autonomicos.php</p> <p>Websites of the competent authorities of each community.</p> <p>Study published by MAPAMA (Ministry of Fisheries, Food and Environment) in collaboration with COSE (Spanish Confederation of Forest Organizations): http://www.mapama.gob.es/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm7-266223.pdf</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>A study published by MAGRAMA, in collaboration with COSE (Spanish Confederation of Forester Organizations), states that the degree of control by the forest authority is high or very high in all autonomous communities (AC) except in Galicia, where the level of control is considered medium, and in Cantabria, which is medium-high. The report states that there is no risk in any AC of undeclared timber harvesting of significant size. The study concludes that Spanish regulations and the surveillance procedures conducted by autonomous communities are consistent and guarantee legality of timber harvesting.</p> <p>Determination of risk</p> <p>There are some problems, usually on a small scale, of illegal harvesting/gathering of NTFP, especially pine cones, but also cork and heather (brezo). The magnitude of this is usually very small and not of significant economic impact. Some problems exist relating to poaching. Although these issues do have general relevance to legality in the timber sector, they do not have an impact on the legality of the timber itself.</p> <p>There are no reports of significant fraud or falsehood with links to corruption in the area of forestry.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>governed by the forest administration of each autonomous community. Therefore, each autonomous community designates its competent authority in the matter and develops the system of harvesting permits and prior notification requirements.</p> <p>For example, in Asturias, see: https://sede.asturias.es/portal/site/Asturias/menuitem.46a76b28f520ecaaf18e90dbb30a0a0/?vgnextoid=8687799a28d4f010VgnVCM100000b0030a0aRCRD</p> <p>Or Galicia for authorization in private forests that do not have an approved management tool: https://sede.xunta.es/detalle-procedemento?codCons=MR&codProc=603A&procedemento=MR603A and for the preparation of reports on private forests that have approved management tools: https://sede.xunta.es/detalle-procedemento?codCons=MR&codProc=602A&procedemento=MR602A.</p> <p>In public property areas, it is also necessary to obtain permission from the specific competent authority for the public property (e.g., watershed areas, roads, etc.).</p> <p>Legal Authority Each autonomous community defines the authority responsible for regulating forestry and forest harvesting.</p> | | <p>Risk designation Based on this information, the risk for this indicator is considered low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>For example, in Galicia: Order of 28 September 2004 regulating timber and woody harvesting, in application of Law 43/2003, of 21 November, on Forests. https://www.xunta.gal/dog/Publicados/2004/20041006/Anuncio1CD86_es.html</p> <p>For public property areas: Municipalities of local administrations, Water (Water Boards, Aguas de Galicia...), Maritime-Terrestrial Public Properties (Area of Activity Relative to Coasts and Marine Environment, MAGRAMA).</p> <p>Legally required documents or records Felling permit or harvesting notification. Information required, applications and procedures differ for each AC.</p> <p>As an example, in Cantabria there are 2 different applications for harvesting activities: for fast and slow- growing species. In both cases the applicant shall provide information about: Area, owner or representative, affidavit stamped by the municipality, buyer data and harvesting characteristics (species, number of trees, type of harvesting, product and destiny, declared value in euros, wood volume). For slow- growing species an official tree marking report is requested</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>as is a report from regional (autonomous community) forest inspectors.</p> <p>Source of reference: Environmental Service of each autonomous community. See examples and models here: http://www.magrama.gob.es/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm7-266223.pdf</p> | | |
| Taxes and fees | | | |
| <p>1.5 Payment of royalties and harvesting fees.</p> | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> • Law 21/2015 on Forestry (Law 43/2003, of 21 November, on Forestry; Law 10/2006, of 28 April, and Law 21/2015, of 20 July, which modifies Law 43/2003; Consolidation Act) assigns responsibilities for forestry to the autonomous communities. These are therefore responsible for establishing, if any, fees to pay (usually associated with the harvesting permit). Thus, there is great variability in this regard; with some regions that do not set rates and others that do but only for select species. <p>https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 https://www.boe.es/buscar/doc.php?id=BOE-A-2006-7678 https://www.boe.es/buscar/act.php?id=BOE-A-2003-21339</p> | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines_autonomicos.php</p> <p>Websites of the competent authorities of each autonomous community.</p> <p>Study published by MAPAMA (Ministry of Fisheries, Food and Environment) in collaboration with COSE (Spanish Confederation of Forest Organizations): http://www.mapaama.gob.es/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm7-266223.pdf</p> <p>Transparency International's Corruption Perceptions Index - http://www.transparency.org/country#ESP</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>Payment of the required fees is necessary to obtain a harvesting license. A study published by MAPAMA in collaboration with COSE states that the degree of control by the forest authority is high or very high in all AC except in Galicia, where the control is medium and in Cantabria, which is medium-high. The report does not identify risk in AC of undeclared timber harvesting of significant size. The study concludes that Spanish regulations and surveillance procedures conducted by autonomous communities are consistent and guarantee legality of timber harvesting.</p> <p>Determination of risk</p> <p>The possible risk in this category relates to fraud in the issuance of harvesting permits (the process for which includes the necessary cooperation of responsible officer) or illegal activities without harvesting permits. There are no reports on significant fraud or falsehood</p> |

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| | <p>As an example, in Asturias: https://sede.asturias.es/portal/site/Asturias/menuitem.46a76b28f520ecaaf18e90dbb30a0a0/?vgnextoid=8687799a28d4f010VgnVCM100000b0030a0aRCRD where it is established that one of the requirements to obtain a harvesting license is the payment of the fees for slow-growing species (fast-growing species do not pay a fee).</p> <p>Or in Galicia where no fees are charged for forest harvesting (https://sede.xunta.gal/detalle-procedemento?codCons=MR&codProc=603A&procedemento=), but fees are payable in the bonded zones in the public property areas (rivers, roads, ...) which are payable to the appropriate public entity.</p> <p>Legal Authority Each autonomous community defines the authority responsible for regulating forestry and forest harvesting.</p> <p>For example, in Galicia: Order of 28 September 2004 regulating timber and woody harvesting, in application of Law 43/2003, of 21 November, on Forests. https://www.xunta.gal/dog/Publicados/2004/20041006/Anuncio1CD86_es.html</p> | | <p>linked to corruption in the forest sector nor about significant impact on illegal logging. The Transparency International's Corruption Perception Index (CPI) is above 50 (58), and the issues related to corruption in Spain are not commonly related to the forest sector.</p> <p>Risk designation Based on this information, the risk for this indicator is considered low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <p>For public property areas: Roads, Water (Water Boards, Aguas de Galicia...), Maritime-Terrestrial Public Properties (Area of Activity Relative to Coasts and Marine Environment, MAPAMA, Coasts).</p> <p>Legally required documents or records Document certifying the payment of fees, which must include the seal of the competent authority.</p> | | |
| 1.6 Value added taxes and other sales taxes. | <p>Applicable laws and regulations Indirect tax of Finance: Tax (VAT): Law 37/1992, of 28 December, Value Added Tax. (BOE, 29 December 1992). https://www.boe.es/buscar/act.php?id=BOE-A-1992-28740</p> <ul style="list-style-type: none"> Royal Decree 1624/1992, of 29 December, approving the Value Added Tax Regulations and amending Royal Decree 1041/1990, of 27 July, regulating the census returns to be submitted for tax purposes by entrepreneurs, professionals and other taxable persons; Royal Decree 338/1990, of 9 March, regulating the composition and manner of use of the tax identification number; Royal Decree 2402/1985, of 18 December, regulating the duty of businessmen and professionals to issue and deliver invoices; and Royal Decree 1326/1987, of 11 September, establishing the procedure for | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Tax Agency (Agencia Tributaria) http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/ Segmentos /Empresas_y_profesionales/Empresas/IVA/IVA.shtml</p> <p>2012 Update Report on the study to quantify and analyze the VAT gap in the EU-27 Member States http://ec.europa.eu/taxation_customs/resources/documents/common/publications/studies/vat_gap2012.pdf</p> <p>Friedrich Schneider, Ph.D. The Shadow Economy in Europe, 2013. http://www.atkearney.com/documents/10192/1743816/The+Shadow+Economy+in+Europe+2013.pdf/42062924-fac2-4c2c-ad8b-0c02e117e428</p> | <p>Low risk</p> <p>General description of legal requirements The functioning of the tax system in Spain prevents this risk from occurring on a massive scale, as there is an obvious way of tracking the operation and consequent payment of taxes.</p> <p>Value Added Tax legislation is in place in Spain that specifies rights, obligations and liability of tax authorities and taxable persons.</p> <p>All companies and individuals have a tax identification number: "CIF" for companies and "NIF" for individuals (VAT number) for tax purposes. Quarterly tax payments are made.</p> <p>3 VAT rates: 4% (super-reduced), 10% (reduced) or 21%, except from Canary Islands with lower tax rates (IGIC).</p> <p>It is not difficult to verify payment as it is possible to obtain a Certificate of Payment for a company from the Social Security Treasury and Tax Agency (Tesorería General de la Seguridad Social y Agencia Tributaria).</p> <p>In the case of an individual, the income must appear as "extraordinary income" on the annual income tax return.</p> |

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| | <p>the application of the Directives of the European Economic Community on the exchange of tax information. https://www.boe.es/buscar/act.php?id=BOE-A-1992-28925</p> <p>Legal Authority Ministerio de Hacienda y Función Pública, Secretaría de Estado de Hacienda (Ministry of Finance and Civil Service, Secretariat of State for Finance). Agencia Estatal de Administración Tributaria (State Tax Administration Agency). AEAT. Departments of Economy and Finance of the different autonomous communities and local bodies (town councils, municipalities, provincial councils, etc.).</p> <p>Legally required documents or records VAT: Certificate verifying that the owner is up to date with their payments to the Treasury. Companies and freelancers are obliged to make quarterly payments of VAT. Invoices/Receipts with VAT. Corresponding annual income tax return.</p> | <p>Transparency International, Corruption Perceptions Index. http://www.transparency.org/policy_research/surveys_indices/cpi</p> <p>Iberly. 2016. Special regime for agriculture, livestock and fishing in the Value Added Tax. https://www.iberley.es/temas/regimen-especial-agricultura-ganaderia-pesca-iva-19181</p> <p>Junta de Castilla y León. Poplar in Castilla y León. Taxation on the sale of wood. http://www.populuscyl.es/contenido/tributacion-en-la-venta-la-madera</p> | <p>Also, Law 7/2012, of 29 October, amending tax and budgetary regulations and adapting financial regulations to intensify action to prevent and combat fraud, establishes the limitation of cash payments for certain operations.</p> <p>In particular, it is established that transactions in which any of the intervening parties acts in an entrepreneurial or professional capacity with an amount equal to or greater than 2,500 euros or its equivalent in foreign currency may not be paid in cash.</p> <p>In Spain, there is a special tax regime for the sale of timber that evades any type of tax fraud, as it would prevent VAT compensation for commercial transactions.</p> <p>The special regime for agriculture, livestock and fishing, referred to in art. 124, LIVA et seq., shall be applicable to agricultural, forestry, livestock or fishery operations that directly obtain natural, plant or animal products from their crops, holdings or captures for transmission to third parties, as well as to services ancillary to such operations referred to in art. 127, LIVA.</p> <p>The flat-rate compensation shall be obtained by applying 12% to the selling price of the products or services, for deliveries of natural products obtained on agricultural or forestry holdings and for services ancillary to those holdings.</p> |

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| | | | <p>A register shall be kept in which all the operations included in the special regime for agriculture, livestock and fishing (income) must be recorded.</p> <p>No VAT returns will be submitted for activities under the special regime for agriculture, livestock and fishing; Form 309, "non-recurrent return" will be submitted in turn.</p> <p>Determination of risk</p> <p>The risk is related to situations where products are sold without legal sales documentation or well below the market price, which represents tax evasion. In the Spanish forestry sector there is no evidence of tax evasion.</p> <p>In Spain a significant percentage of timber sales are made by public administrations and via large companies and/or associations, limiting the possibility of fraud.</p> <p>The 2016 EU VAT GAP report gives Spain a value of 8.8%, below the EU average (10.40%).</p> <p>The report "Fiscal fraud and VAT in Spain", from the XV Meeting of Public Economy identifies fraudulent sectors that exceed 1% of GDP, among them are horeca (8.34% of GDP), real estate activities (8.01% of GDP), construction (7.30% of GDP), trade (5.75% of GDP), agriculture (5.02% of GDP), transport (3.33%) and vehicle repair (2.43% of GDP).</p> |

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| | | | <p>Updated data from EU (report from September 2016 about VAT Gap in the EU) states that VAT Gap in Spain in 2014 was 18% (EU average is 16%; other countries Holland 5%, Sweden 7%, Germany 10%, Italy 33%, Lithuania 36%, Romania 44%). This VAT gap analysis covers all economic sectors.</p> <p>In addition, 2013 VISA Europe report on shadow economy in Europe states that shadow economy in Spain is 19% (EU average is 18,5%; France 10%, Italy 21%, Lithuania 28%, Romania 28%). Manufacturing, construction, wholesale and retail are the sectors with greater presence in shadow economy. Impact in the forest sector (agriculture) is estimated in 15% of the volume of agriculture income. It would be unrealistic to say that there are no cases of tax fraud, but there are adequate mechanisms of control and monitoring that are carried out by the Tax Agency. The level of enforcement of the Tax Agency is high.</p> <p>There is a control system carried out by public administration (Tax Office/http://www.agenciatributaria.es/): 2015 closed with 107,680 inspections (increase of 8.03%) and with 1,761,553 control actions (increase of 16.45%). These figures confirm the trend towards a significant increase in the tax collection effort via inspections and controls.</p> <p>Several new legal initiatives were implemented by the Spanish Government during 2013/14 to prevent fiscal fraud in Spain (it should be noted the high level of social indignation linked to the emergence of multiple cases of corruption within governments and political parties all over Spain);</p> |

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| | | | <p>among them, a new law to strengthen measures to prevent and combat tax fraud; a plan of extraordinary regularization of hidden income; and a tightening of the Penal Code for the most serious cases of tax fraud against Social Security (still under study).</p> <p>Spain has a CPI (Corruption Perception Index) score of 58, relatively low, but motivated by cases of political corruption in the country in recent years, not motivated by cases of corruption in the forestry sector (there is no evidence of them).</p> <p>On the other hand, as detailed in the previous indicator 1.5, there are no reports of significant fraud or falsehoods linked to corruption in the forestry sector or significant impact on illegal logging in Spain.</p> <p>Finally, the Spanish tax system does not feed the fraud, the payment of compensatory VAT (Law 37/1992) makes all applicable taxes paid in the purchases and sales of wood.</p> <p>Risk designation</p> <p>According to the information gathered, this indicator is considered as low risk.</p> <p>The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| 1.7 Income and profit taxes | <p>Applicable laws and regulations</p> <p>N/A, specific to forests products or harvesting activities.</p> <ul style="list-style-type: none"> • General Tax Law (Law 58/2003, of 17 December, General Tax). https://www.boe.es/buscar/act.php?id=BOE-A-2003-23186 • Law 12/2002, of 23 May, approving the Economic Agreement with the Basque Country. https://www.boe.es/buscar/act.php?id=BOE-A-2002-9969 • Organic Law 13/82, of 10 August, on Reintegration and Improvement of the Government of Navarra and Law 28/1990, of 26 December, approving the Economic Agreement between the State and the Foral Community of Navarra. http://www.lexnavarra.navarra.es/detalle.asp?r=87 https://www.boe.es/buscar/act.php?id=BOE-A-1990-31117 <p>Legal Authority</p> <p>Finance: Dirección General de Tributación del Ministerio de Hacienda y otras Administraciones Públicas (Directorate General of Taxation of the Ministry of Finance and other Public Administrations).</p> <p>Other regional and local government administrations (autonomous communities Finance Agencies, ...).</p> | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines_autonomicos.php</p> <p>Tax Agency IS http://www.agenciatributaria.es/AEAT.internet/Inicio_es_ES/_Configuracion/_Acceda_directamente/_A_un_clic/_Modelos_y_formularios/Declaraciones/Impuesto_sobre_Sociedades/Impuesto_sobre_Sociedades.shtml</p> <p>Tax Agency IRPF http://www.agenciatributaria.es/</p> <p>Friedrich Schneider, Ph.D. The Shadow Economy in Europe, 2013. http://www.atkearney.com/documents/10192/1743816/The+Shadow+Economy+in+Europe+2013.pdf/42062924-fac2-4c2c-ad8b-0c02e117e428</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>There are general tax requirements for all companies and individuals in Spain. Direct taxes exist at three levels: state; autonomous communities (autonomous Basque Country and Navarra have their own tax system; common regime for the rest of the autonomous communities with the exception of the Canary Islands) and municipalities. The regional and local levels have certain competency to generate their own taxes. Companies must declare their turnover on an annual basis and pay applicable taxes (corporate tax statement).</p> <p>General determination of risk</p> <p>The 2013 VISA Europe report on shadow economy in Europe states that shadow economy in Spain is 19%, other studies establish a range between 20% and 25% (EU average is 18.5%, France 10%, Italy 21%, Lithuania 28%, Romania 28%). Manufacturing, construction, wholesale and retail are the sectors with greater presence in shadow economy. Impact in the forest sector (agriculture) is estimated in 15% of the volume of agriculture income. It would be unrealistic to say that there are no cases of tax fraud, but there are adequate mechanisms of control and monitoring that are carried out by the Tax Agency. The level of enforcement of the Tax Agency is high.</p> <p>Risk designation</p> <p>Based on the above, it is concluded that the risk should be considered low under this criterion.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>Legally required documents or records Financial certificate verifying that the owner is up to date on payments (state, autonomous communities or municipalities depending on the tax in question).</p> | | <p>The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |
| Timber Harvesting | | | |
| <p>1.8 Timber harvesting regulations</p> | <p>Applicable laws and regulations Law 21/2015 on Forestry represents a common framework and establishes the division of competencies/responsibilities in forestry matters, which are assigned to the autonomous communities (CA). • Chapter III in Article 33 (Forest management projects and dasocratic plans) establishes the need, in the case of public and private protection forests (but not for all private forests), for a forest management tool (management project or equivalent). These documents shall be developed by the owner/holder and must always be approved by the relevant regional administration. The approved forest management tools establish the specific regulation to be taken into account in the forest in question. • Article 32 establishes that the autonomous communities are responsible for approving forest management and use instructions.</p> <p>The different autonomous communities have, or are developing, their own forestry laws and planning instructions to apply in their territory.</p> | <p>Different websites of the governments of the autonomous communities (CA). Ministerio de Agricultura, Pesca y Alimentación (Ministry of Agriculture, Fisheries and Food). https://www.mapa.gob.es/es/ Ministerio para la Transición Ecológica (Ministry for Ecological Transition). https://www.miteco.gob.es/es/ Report published in 2011 by COSE (Confederación de Organizaciones de Selvicultores de España) funded by MAGRAMA on "Control of timber harvesting and risk assessment in each region to meet DDS requirements". http://www.magrama.gob.es/es/biodiversidad/publicaciones/control_cortas_de_madera_espanya_2012_tcm7-266223.pdf</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>Forest activities monitoring, and control are under the responsibility of autonomous communities (AC).</p> <p>According to the Forestry Act, each AC defines the control procedures to ensure compliance with the legal requirements for forest activities.</p> <ul style="list-style-type: none"> • Where a forest management tool exists, the holder must notify the competent body of the AC prior to harvesting (the management tool must be approved by the AC). • In other cases (where there is no forest management tool), administrative authorization is required before harvesting. Also, in forest areas within public property areas it is necessary to obtain permission from the specific competent authority for the public property area. <p>The competent authority is therefore involved in the approval of all timber harvesting permits (management tool or administrative authorization) and could define specific regulations and limits where necessary (it is usually done for protected ecosystems, species and natural areas).</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>Several laws in each autonomous community regulate management and harvesting, including specific technical limitations (type of logging, maximum allowable cutting area, machinery to be used according to the soil conditions, etc.), diameters (minimum and/or maximum), species and other parameters.</p> <p>Legal Authority Each autonomous community defines the authority responsible for regulating forest management and harvesting. For example, in the case of Galicia, this is the Directorate General of Forest Management and Production of the Consellería do Medio Rural (Regional Ministry of Rural Environment).</p> <p>Legal authorities in the public property areas are: Roads (town halls, local, regional or national administrations), Water (water boards, hydrological confederations), Maritime-Terrestrial Public Properties (MAPAMA).</p> <p>Legally required documents or records Logging permit.</p> | | <p>Determination of risk</p> <p>A study published by MAPAMA in collaboration with COSE indicates that the degree of control by the forest authority is high or very high in all AC except in Galicia, where the level of control is medium and in Cantabria, which is medium-high. The report states that there is no risk in any AC of undeclared timber harvesting of significant size. The study concludes that Spanish regulations and the surveillance procedures conducted by autonomous communities are consistent and guarantee legality of timber harvesting.</p> <p>Risk designation Based on this information, the risk for this indicator is considered low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| 1.9 Protected sites and species | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> Royal Decree 139/2011, of 4 February, for the development of the List of Wild Species under Special Protection Regime and the Spanish Catalogue of Threatened Species. https://www.boe.es/buscar/doc.php?id=B OE-A-2011-3582 Royal Decree 1997/1995, of 7 December, which establishes measures to help guarantee biodiversity through the conservation of natural habitats and wild fauna and flora. Modified by R.D. 1421/2006. Annexes derogated by Law 42/2007. https://www.boe.es/buscar/doc.php?id=B OE-A-1995-27761 https://www.boe.es/buscar/doc.php?id=B OE-A-2006-21066 Law 42/2007, of 13 December, on Natural Heritage and Biodiversity, amended by Law 33/2015, of 21 September. https://www.boe.es/buscar/act.php?id=BO E-A-2007-21490 https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-10142 Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora (Habitats Directive) and Directive 2009/147/EC of the European Parliament and of the Council, of 30 November 2009, | <p>Ministerio de Agricultura, Pesca y Alimentación (Ministry of Agriculture, Fisheries and Food). https://www.mapa.gob.es/es/</p> <p>There are only a few Protected Natural Areas managed by the state; the main conservation figures (National Parks, Biosphere Reserves, Natural Parks, Natura Network, etc.) are managed by the autonomous communities (AC).</p> <p>Websites of the different AC. Examples include:</p> <p>Galicia: Consellería de Medio Ambiente, e Ordenación do Territorio. http://www.xunta.gal/tema/c/Medio_ambiente</p> <p>Asturias: Consejería de Fomento, Ordenación del Territorio y Medio Ambiente (Regional Ministry of Development, Territorial Planning and Environment): https://www.asturias.es/portal/site/medioambiente/menuitem.902b26b36a5e1f63e7c2a20a6108a0c/?vgnextoid=3cfda5c7be9fa110VgnVCM1000006a01a8c0RCRD&i8n.http.lang=es</p> <p>Cataluña: Departamento de Agricultura, Ganadería, Pesca y Alimentación (Ministry of Agriculture, Fisheries and Food). Natural Parks http://goo.gl/z02c8i http://goo.gl/EmEIQs</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>There is systematic planning of formal (legal) forest protection in Spain through the establishment of National Parks, Natural Parks/Reserves, Natura 2000-areas, Biosphere Reserves. 27% of the Spanish territory is classed as legally protected natural areas, making Spain the EU country with the largest protected area within the EU.</p> <p>Determination of risk</p> <p>The Iberian Peninsula is a biodiversity hotspot with many rare or endangered species occurring. Protected areas cover both public and private land. There is a good level of governance and a comprehensive legal framework developed for Spanish protected areas, and good level of control on the competent authorities of the AC. Any harvesting activities which may affect rare or endangered species have limitations specified by the AC in the felling permit.</p> <p>Environmental NGO play an active role in Spain (SEO/Birdlife https://www.seo.org/WWF https://www.wwf.es/Greenpeace https://es.greenpeace.org/es/Ecologistas en Acción https://www.ecologistasenaccion.org/ ; Amigos de la Tierra http://www.tierra.org/spip/spip.php?=-Proudly PresentsAdega http://adega.gal/web/portada.php;...).</p> <p>As a result of this, many local and specific complaints can be found about rare or endangered species.</p> <p>However, there are no reports of significant impacts of harvesting activities in protected areas/species.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>on the conservation of wild birds have also been transposed into Spanish law. (Birds Directive). https://www.boe.es/buscar/doc.php?id=D_OUE-L-1992-81200 https://www.boe.es/doue/2010/020/L00007-00025.pdf</p> <p>Protected Natural Areas (PNA): the central government is responsible for basic legislation on PNA in Spain. However, their declaration and management correspond fall to the autonomous communities (AC).</p> <ul style="list-style-type: none"> National Parks are declared by Act of Parliament and are subject to a common legal framework, the Law on National Parks Network (Law 30/2014 of 3 December on National Parks). There are currently 15 National Parks in Spain. https://www.boe.es/buscar/pdf/2014/BOE-A-2014-12588-consolidado.pdf <p>The total of state and regional figures protects 6.1 million hectares of land. Each area should have regulations governing (great disparity in policy development by AC) management constraints necessary to maintain and enhance their values.</p> <p>Legal Authority Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). In addition, each AC is the competent authority for the management of NPA. Powers are effectively transferred from the national level to the AC mostly by the fact that the management of the protected area</p> | <p>Castilla y León: Consejería de Fomento y Medio Ambiente (Regional Ministry of Development and Environment): http://gobierno.jcyl.es/web/jcyl/Gobierno/es/Plantilla66y33/1284432229991/ / /</p> <p>Andalucía: Consejería de Medio Ambiente y Ordenación del Territorio (Regional Ministry of Environment and Territorial Planning): http://goo.gl/0tQu6m</p> <p>Europarc Spain. 2014. 2013 Yearbook on the status of protected areas in Spain: http://www.redeuroparc.org/system/files/shared/anuario2013_ENE2015.pdf</p> | <p>Risk designation Based on this information, the risk for this indicator is considered low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>is performed by the autonomous community.</p> <p>Examples include:</p> <p>Galicia: the responsible body is the Consellería de Medio Ambiente, Territorio e Vivenda (Regional Ministry of Environment, Territory and Housing): http://www.xunta.gal/medio-ambiente-e-ordenacion-do-territorio and the main legislation on the subject is Law 9/2001, of 21 August, on nature conservation. https://www.boe.es/buscar/act.php?id=BOE-A-2001-17999&p=20171025&tn=2</p> <p>Asturias: Regional Ministry of Development, Territorial Planning and the Environment http://goo.gl/FhMXKd</p> <p>Cataluña: Departament d'Agricultura, Ramaderia, Pesca, Alimentació i Medi Natural, http://goo.gl/z02c8j http://goo.gl/EmEIQs</p> <p>Castilla y León: Consejería de Fomento y Medio Ambiente (Regional Ministry of Development and Environment): http://gobierno.jcyl.es/web/jcyl/Gobierno/es/Plantilla66y33/1284432229991/ / /</p> <p>Andalucía: Consellería de Medio Ambiente, e Ordenación do Territorio (Regional Ministry of Environment and Territorial Planning). http://goo.gl/0tQu6m</p> <p>Legally required documents or records N/A</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| <p>1.10 Environmental requirements</p> | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> - Law 21/2013, of 9 December, on environmental impact assessment, indicating the obligation to develop an environmental impact assessment for any reforestation project greater than 50 ha or for any harvesting action for land use purposes. https://www.boe.es/buscar/pdf/2013/BOE-A-2013-12913-consolidado.pdf <p>Forest fires</p> <ul style="list-style-type: none"> • Decree 3769/1972, of 23 December, approving the Regulation of Law 81/1968 of 5 December on Forest Fires. https://www.boe.es/buscar/doc.php?id=BOE-A-1973-208 • Royal Decree-Law 11/2005, of 22 July, approving urgent measures on forest fires. https://www.boe.es/buscar/doc.php?id=BOE-A-2005-12699 <p>Hunting and fishing:</p> <ul style="list-style-type: none"> • Royal Decree 1095/1989, of 8 September, declaring the species to be hunted and fished and laying down rules for their protection. https://www.boe.es/buscar/doc.php?id=BOE-A-1989-22056 | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Servicio de Protección de la Naturaleza, SEPRONA (Nature Protection Service): http://www.guardiacivil.es/es/institucional/Conocenos/especialidades/Medio_ambiente/index.html</p> <p>Competent authorities for each autonomous community (AC).</p> <p>Asociación Española de Evaluación de Impactos Ambientales, EIA (Spanish Association of Environmental Impact Assessment): http://www.eia.es/nueva/portada</p> <p>List of applicable legislation: http://www.eia.es/legislacion/</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>As set out in the law, forest activities with certain characteristics and of a certain size must have an environmental impact report prior to the request for license activity. Environmental impacts of harvesting activities, like soil or water course damage, are generally well regulated in Spanish legislation.</p> <p>Determination of risk</p> <p>Regarding the establishment of buffer zones, gaps of minor impact can be found in the most productive forests. This is also the case with buffer zones along water courses in Galicia, commonly not met on smallholder lands.</p> <p>SEPRONA (Nature Protection Service) or Agentes Forestales/Medioambientales (autonomous communities controlling officers) are the bodies dealing with this control.</p> <p>Nature conservation societies also have an active role in Spain and there are no reports published about relevant environmental damages linked to harvesting activities.</p> <p>Risk designation</p> <p>Based on this information, the risk for this indicator is considered low.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Decree 1118/1989, of 15 September, which determines the species that may be hunted and fished for trade and lays down rules in this regard. https://www.boe.es/buscar/doc.php?id=BOE-A-1989-22447 • Law 1/1970, of 4 April, on Hunting. https://www.boe.es/buscar/doc.php?id=BOE-A-1970-369 <p>Livestock</p> <ul style="list-style-type: none"> • Law 8/2003, of 24 April, on Animal Health. https://www.boe.es/buscar/act.php?id=BOE-A-2003-8510 • Royal Decree 479/2004, of 26 March, establishing and regulating the General Register of Livestock Holdings. https://www.boe.es/buscar/doc.php?id=BOE-A-2004-6426 <p>Others</p> <ul style="list-style-type: none"> • Royal Decree 1098/2002, of 25 October, regulating the feeding of necrophagous birds of prey with certain dead animals and their products. https://www.boe.es/buscar/doc.php?id=BOE-A-2002-21182 | | <p>The 'low risk' threshold (1) is met:</p> <p>Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Decree 1632/2011, of 17 November, regulating the feeding of certain species of wild fauna with animal by-products not intended for human consumption. https://www.boe.es/buscar/pdf/2011/BOE-A-2011-18536-consolidado.pdf • Royal Decree 1432/2008, of 29 August, establishing measures for the protection of birds against collision and electrocution on high voltage power lines. https://www.boe.es/buscar/doc.php?id=BOE-A-2008-14914 • Royal Decree 6630/2013 of 2 August 2013 regulating the Spanish Catalogue of Invasive Alien Species https://www.boe.es/buscar/act.php?id=BOE-A-2013-8565 • Royal Decree 39/1998, of 16 January, amending Royal Decree 401/1996, of 1 March, establishing the conditions for the introduction into the national territory of certain harmful organisms, plants, plant products and other objects, for testing and scientific purposes and for variety selection. https://www.boe.es/diario_boe/txt.php?id=BOE-A-1998-1002 https://www.boe.es/buscar/act.php?id=BOE-A-1996-6309 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Law 43/2002, of 20 November, on Plant Health. https://www.boe.es/buscar/act.php?id=BOE-A-2002-22649 • Royal Decree 1290/2012, of 7 September, amending the Public Hydraulic Regulations, approved by Royal Decree-Law 849/1986, of 11 April, and Royal Decree 509/1996, of 15 March, implementing Royal Decree-Law 11/1995, of 28 December, establishing the rules applicable to urban waste water treatment. https://www.boe.es/buscar/doc.php?id=BOE-A-2012-11779 https://www.boe.es/buscar/act.php?id=BOE-A-1986-10638 https://www.boe.es/diario_boe/txt.php?id=BOE-A-1996-7159 https://www.boe.es/buscar/doc.php?id=BOE-A-1995-27963 • Royal Decree 1220/2011, of 5 September, amending Royal Decree 289/2003 of 7 March on the marketing of forest reproductive material. https://www.boe.es/buscar/doc.php?id=BOE-A-2011-14986 • Law 3/1995, of 23 March, on Livestock Routes. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-7241 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Legislative Decree 7/2015, of 30 October, approving the consolidated text of the the Urban Land and Rehabilitation Act. https://www.boe.es/buscar/act.php?id=BOE-A-2015-11723 • 1st National Accessibility Plan 2004-2012 (Approved by the Council of Ministers on 5 July 2003). • Law 26/2011, of 1 August, on normative adaptation to the International Convention on the Rights of Persons with Disabilities. http://sid.usal.es/idoocs/F8/FDO12610/pndaa.pdf https://www.boe.es/buscar/act.php?id=BOE-A-2011-13241 <p>Along with this national legislation, there is a wide variety of regional legislation on this subject, with varying environmental requirements depending on each autonomous community, given the range of ecosystems and situations that occur within the Iberian Peninsula (buffer zones, tree retention, etc.).</p> <p>Legal Authority Ministerio de Pesca, Alimentación y Medio Ambiente, MAPAMA (Ministry of Fisheries, Food and Environment). Each AC defines the competent authority for environmental impact assessment. Powers are effectively transferred from the national level to the AC mostly by the fact that the management of the natural protected areas is carried out by the autonomous communities.</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>Examples include:</p> <p>Galicia: the responsible body is the Consellería de Medio Ambiente, Territorio e Vivenda (Regional Ministry of Environment, Territory and Housing): http://www.xunta.gal/medio-ambiente-e-ordenacion-do-territorio;</p> <p>Law 21/2013, of 9 December, on environmental assessment. https://www.boe.es/buscar/act.php?id=BOE-A-2013-12913</p> <p>Asturias: Regional Ministry of Development, Territorial Planning and Environment: http://goo.gl/FhMXKd</p> <p>Cataluña: Departament d'Agricultura, Ramaderia, Pesca, Alimentació i Medi Natural: http://goo.gl/XEo1oy</p> <p>Legally required documents or records</p> <p>If required, environmental study or Environmental Impact Assessment.</p> <p>Non-binding evaluation of the Environmental Impact Assessment.</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| 1.11 Health and safety | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> Royal Decree 1644/2008, of 10 October, establishing the rules for the marketing and commissioning of machinery. Amended by Royal Decree 494/2012 of 9 March to include the risks of pesticide application. https://www.boe.es/buscar/doc.php?id=BOE-A-2008-16387 https://www.boe.es/buscar/doc.php?id=BOE-A-2012-3815 Royal Decree 1407/1992, of 20 November, regulating the conditions for the marketing and free movement within the Community of personal protective equipment. Modified by RD 159/1995, of 3 February. https://www.boe.es/buscar/doc.php?id=BOE-A-1992-28644 https://www.boe.es/buscar/doc.php?id=BOE-A-1995-5920 Law 31/1995, of 8 November, on the Prevention of Occupational Risks. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-24292 Royal Decree 39/1997, of 17 January, approving the Regulations on Prevention Services. https://www.boe.es/buscar/act.php?id=BOE-A-1997-1853 | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministerio de Trabajo, Migraciones y Seguridad Social (Ministry of Labour, Migration and Social Security). Labour and Social Security Inspectorate (ITSS). http://www.empleo.gob.es/itss/web/index.html</p> <p>Ministerio de Empleo y Seguridad Social (Ministry of Labour and Social Security). Labour and Social Security Inspectorate (ITSS). Annual report of the Labour and Social Security Inspectorate 2015. http://www.empleo.gob.es/itss/ITSS/ITSS_Descargas/Que_hacemos/Memorias/Memoria_2015_w.pdf</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>There is a comprehensive legal framework for Health and Safety (H&S), as well as designated competent authorities in all autonomous communities. All companies need to have H&S plans in place and implemented. Legislation includes control and monitoring by a dedicated administration, the Labour and Social Security Inspectorate.</p> <p>Determination of risk</p> <p>Statistics show (see Annual report on Labour and Social Security Inspectorate) data improvement in the last five years. In 2015, the total number of complaints submitted and accepted for processing before the Labour and Social Security Inspectorate was 77,040, and 527,349 service orders were completed, of which 248,505 were planned by the Inspectorate itself.</p> <p>In 2015, the Labour and Social Security Inspectorate inspected 371,887 work centres belonging to 304,413 companies, resulting in 1,132,007 actions, of which 618,934 were in the area of Social Security, 317,431 in the area of Prevention of Risks at Work, 123,474 in Labour Relations, 47,179 in Employment and Immigration, and 24,989 in Other Actions.</p> <p>Of the 305,256 visits made, 68.68% were in the Services sector, 17.11% in the Construction sector, 10.77% in Industry, and 3.44% in Agriculture and Fisheries, which includes the Forestry sector.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <ul style="list-style-type: none"> • Royal Decree 1627/1997, of 24 October, establishing minimum health and safety requirements in construction sites. https://www.boe.es/buscar/doc.php?id=BOE-A-1997-22614 • Royal Decree 1215/1997, of 18 July, establishing the minimum health and safety requirements for the use of work equipment by workers. Modified by RD 2177/04, of 12 November, regarding temporary work at height. https://www.boe.es/buscar/doc.php?id=BOE-A-1997-17824 https://www.boe.es/buscar/doc.php?id=BOE-A-2004-19311 • ILO Convention 119 on the Protection of Machinery. 1963. https://www.ilo.org/dyn/normlex/es/f?p=NORMLEXPUB:12100:0::NO:12100:P12100_INSTRUMENT_ID:312264:NO • Royal Decree 773/1997, of 30 May, on minimum health and safety requirements for the use of personal protective equipment by workers. https://www.boe.es/buscar/act.php?id=BOE-A-1997-12735 • Royal Decree 486/1997, of 14 April, establishing minimum health and safety requirements in the workplace. https://www.boe.es/buscar/act.php?id=BOE-A-1997-8669 | | <p>In 2015, the Labour and Social Security Inspectorate inspected 371,887 work centres belonging to 304,413 companies, resulting in 1,132,007 actions, of which 618,934 were in the area of Social Security, 317,431 in the area of Prevention of Risks at Work, 123,474 in Labour Relations, 47,179 in Employment and Immigration, and 24,989 in Other Actions.</p> <p>The percentage of safety and health infringements in relation to the total number of inspections carried out was 17.78%. As compared to 2013, the number of inspections has increased by more than 50% (from 113,520 in 2013 to 317,431 in 2015) and the number of infractions has not increased considerably (from 14,013 in 2013 to 15,483 in 2015).</p> <p>In 2015 the number of infringements was reduced by 12% compared to 2014.</p> <p>Risk designation</p> <p>It is therefore concluded that the overall risk is assessed as low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <ul style="list-style-type: none"> • Royal Decree 485/1997, of 14 April, on minimum requirements for safety and health signs at work. https://www.boe.es/buscar/doc.php?id=B OE-A-1997-8668 • Royal Decree 614/2001, of 8 June, on minimum provisions for the protection of workers' health and safety from electrical risk. https://www.boe.es/buscar/act.php?id=BO E-A-2001-11881 • Law 54/2003, of 12 December, on the reform of the regulatory framework for the prevention of occupational risks. https://www.boe.es/boe/dias/2003/12/13/pdfs/A44408-44415.pdf <p>Legal Authority Ministry of Labour, Migration and Social Security, National Institute of Health and Safety at Work: http://goo.gl/WuypXH</p> <p>Ministry of Labour, Migration and Social Security, Labour and Social Security Inspectorate (ITSS) http://www.empleo.gob.es/itss/web/index.html</p> <p>Autonomous communities designate competent regional bodies:</p> <p>* Galicia: Instituto Galego de Seguridad y Salud Laboral, ISSGA (Galician Institute of Occupational Health and Safety). http://issga.xunta.es/portal/index.html?lang=es</p> | | |

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| | <p>* Cataluña: Departamento de Empresa y Ocupación, Seguretat i salut http://goo.gl/2DQIZI</p> <p>Legally required documents or records</p> <p>Current plan in force for the prevention of occupational risks.</p> <p>Contract (signed and in force) with a company for the implementation of the necessary measures for Occupational Health and Safety (including the previous plan).</p> | | |
| 1.12 Legal employment | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> Royal Legislative Decree 2/2015, of 23 October, approving the consolidated text of the Workers' Statute Act. Modified by Law 6/2018, of 3 July. https://www.boe.es/buscar/doc.php?id=BOE-A-2015-11430 https://www.boe.es/buscar/doc.php?id=BOE-A-2018-9268 Law 36/2011, of 10 October, regulating social jurisdiction. https://www.boe.es/buscar/doc.php?id=BOE-A-2011-15936 Law 32/2006, of 18 October, regulating subcontracting in the Construction sector. https://www.boe.es/buscar/act.php?id=BOE-A-2006-18205 | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministerio de Trabajo, Migraciones y Seguridad Social (Ministry of Labour, Migration and Social Security). Labour and Social Security Inspectorate (ITSS). http://www.empleo.gob.es/itss/web/index.html</p> <p>Ministerio de Empleo y Seguridad Social (Ministry of Labour and Social Security). Labour and Social Security Inspectorate (ITSS). Annual report of the Labour and Social Security Inspectorate 2015. http://www.empleo.gob.es/itss/ITSS/ITSS_Descargas/Que_hacemos/Memorias/Memoria_2015_w.pdf</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>Spanish legislation is comprehensive and includes control and monitoring by a dedicated administration, the Labour and Social Security Inspectorate. Administration conducts inspections, monitoring, evaluation and implementation of specific action plans to control fraud.</p> <p>Determination of risk</p> <p>Statistics show (see Annual Report 2015 on Labour and Social Security Inspectorate, ITSS) that the number of workers not registered by the ITSS has grown almost every year for the last five years, and reached its highest level in 2015: for every 100 inspections carried out in 2015 15.49 workers not affiliated or registered have been detected, which represents an increase of 30.61% with respect to 2011 and 1.64% with respect to 2014.</p> |

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| | <ul style="list-style-type: none"> • Royal Decree 1109/2007, of 24 August, implementing Law 32/2006, of 18 October, regulating subcontracting in the Construction sector. https://www.boe.es/buscar/act.php?id=BOE-A-2007-15766 • Organic Law 1/2002, of 22 March, regulating the Right of Association. https://www.boe.es/buscar/doc.php?id=BOE-A-2002-5852 • Royal Legislative Decree 3/2015, of 23 October, approving the consolidated text of the the Employment Law. https://www.boe.es/buscar/act.php?id=BOE-A-2015-11431 <p>Legal Authority Ministerio de Trabajo y Seguridad Social (Ministry of Labour and Social Security).</p> <p>Legally required documents or records Certificate demonstrating that a company is up to date with its social security payments. Employment contracts. These could be special contracts under the legislation on the agricultural regime.</p> | | <p>The number of infringements has decreased by 60.93% and the number of simulated contracts detected has decreased by 59.16% compared to 2014. More than 80% of the undeclared work observed in 2015 is concentrated in four sectors or branches of activity: Horeca (34.38%), certain Services (25.19%), Commerce (13.13%) and Construction (7.50%).</p> <p>In the Agriculture and Livestock sector it has been detected that 6.47% of the total number of workers are in an irregular economic situation.</p> <p>Risk designation It is therefore concluded that the overall risk is assessed as low.</p> <p>The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| Third party rights | | | |
| 1.13 Customary rights | <p>Applicable laws and regulations</p> <p>Civil Code: In Public Utility Forests customary rights must appear in each forest record. For other cases (e.g. Easements), they could be regulated by the Civil Code, but both parties need to register these rights within the easement.</p> <p>Customary and traditional courts are recognized in the Spanish Constitution of 1978, Article 125. The implementation of these rights is regulated at the regional (autonomous community) level via regional legislation.</p> <p>The Ombudsman and the High Commissioner of Parliament are in charge of defending the fundamental rights and civil liberties of citizens by monitoring the activity of government.</p> <p>Organic Law No 3/1981, of 6 April, Ombudsman. https://www.boe.es/buscar/doc.php?id=BOE-A-1981-10325</p> <ul style="list-style-type: none"> • Law 36/1985, of 6 November, regulating relations between the Ombudsman institution and similar figures in the different regions. https://www.boe.es/buscar/doc.php?id=BOE-A-1985-23210 | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines-autonomicos.php</p> <p>Spanish Constitution. Article 54. https://www.boe.es/buscar/act.php?id=BOE-A-1978-31229</p> <p>Ombudsman (Defensor del Pueblo). Annual report 2016 and debate of the General Courts. https://www.defensordelpueblo.es/wp-content/uploads/2017/02/Informe_anual_2016.pdf</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>There are many customary rights linked to forests across the Iberian Peninsula that come from antiquity. There is no information available on any relevant and seizable conflicts linked to these rights. In many cases, these rights have been integrated into current forest management (droving roads, public roads, firewood production, etc...) and many others have fallen into disuse.</p> <p>General determination of risk</p> <p>Conflicts related to customary rights can be addressed through the Ombudsman (Defensor del Pueblo). Since the last report in 2016, of all the conflicts recorded, no reference was made to customary rights related to forests. The Ombudsman also reports on the control of public administrations and in the last annual review report (2016), no data on forest land was included. There are no records of customary rights at risk on a significant scale.</p> <p>Risk designation</p> <p>It is therefore concluded that the overall risk is assessed as low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <p>Municipal, community woodlands (montes vecinales en mano común, MVMC) that in their specific legislation, have their own courts according to each province.</p> <p>Legal Authority</p> <p>Ombudsman.</p> <p>Customary law courts.</p> <p>Public administrations.</p> <p>Legally required documents or records</p> <p>None</p> | | |
| 1.14 Free prior and informed consent | <p>Applicable laws and regulations</p> <p>N/A The concept of "free, prior and informed consent" is not included in Spanish legislation</p> | N/A | N/A |
| 1.15 Indigenous Peoples' rights | <p>Applicable laws and regulations</p> <p>N/A There are no Indigenous Peoples in Spain, so the legislation does not include anything on the subject.</p> | N/A | N/A |

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| Trade and transport | | | |
| <p>1.16 Classification of species, quantities, qualities</p> | <p>Applicable laws and regulations There is no specific legislation on harvesting that establishes how to classify by species, volumes and qualities in relation to trade and transport.</p> <p>Sales contracts distributed by private forest owners' associations include information such as volume, species and qualities of timber.</p> <p>Legal Authority N/A</p> <p>Legally required documents or records N/A</p> | <p>Forest Owners Association http://www.basoa.org/datos/documentos/contrato%20madera.pdf</p> <p>Ministry of Agriculture, Fisheries and Food. Trade of legally harvested timber and timber products. http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/planificacion-forestal/comercializacion-de-madera-legal/index.aspx</p> | <p>N/A</p> <p>General description of legal requirements</p> <p>There is no specific legislation.</p> <p>Determination of risk</p> <p>N/A</p> <p>Risk designation</p> <p>N/A</p> |
| <p>1.17 Trade and transport</p> | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> • Law 15/2009, of 11 November, on the contract for land transport of goods. https://www.boe.es/buscar/act.php?id=BOE-A-2009-18004 • Spain's Instrument of Accession to the Additional Protocol to the Convention on the Contract for the International Carriage of Goods by Road (CGR), concerning the electronic consignment note, Geneva 20 February 2008. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2011-10283 | <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Autonomic bulletins. https://www.boe.es/legislacion/enlaces/bol-etines_autonomicos.php</p> <p>Ministerio de Fomento (Ministry of Development) http://www.fomento.gob.es/MFOM/LANG_CASTELLANO/DIRECCIONES_GENERALES/TRANSPORTE_POR_CARRETERA/IGT/PESO/</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>The only risk associated with trade and transport would be a fraud as in Spanish law is mandatory for each transported material to have the corresponding invoice, delivery note and CGR with information about quantities. The checks on the roads are conducted by Police and Customs (Civil Guard) and are frequent and effective.</p> |

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| | <p>Head of Communication SEPRONA Registration No. 99341 to FSC Spain on statistical performances conducted by SEPRONA on Flora, forests and woodlands data for the period 2007-2011.</p> <ul style="list-style-type: none"> • Law 16/87, of July 30, on Land Transport Regulation. https://www.boe.es/buscar/act.php?id=BOE-A-1987-17803 • Organic Law 5/1987, of 30 July, on the Delegation of State Powers to the Autonomous Communities in relation to road and cable transport. https://www.boe.es/buscar/doc.php?id=BOE-A-1987-17800 • Royal Decree 1211/1990, of 28 September, approving the regulation of the Land Transport Regulation Act (ROTT). https://www.boe.es/buscar/doc.php?id=BOE-A-1990-24442 • Royal Decree 1088/2015, of 4 December, to ensure the legality of the marketing of wood and wood products. https://www.boe.es/buscar/doc.php?id=BOE-A-2015-13437 • Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community. https://www.boe.es/buscar/doc.php?id=DOUE-L-2005-82629 | <p>Ministry of Agriculture, Fisheries and Food. Trade of legally harvested timber and timber products. http://www.mapama.gob.es/es/ desarrollo-rural/temas/politica-forestal/planificacion-forestal/comercializacion-de-madera-legal/index.aspx</p> | <p>In the case of the EUTR, if you are agents (operators), a responsible declaration is required in relation to the products introduced on the European market for the first time the previous year, in addition to having a due diligence system that minimizes the risks of trading timber or timber products of illegal origin before they are marketed. If you are not agents (operators), you will be required to keep the invoices allowing to identify the suppliers of the different products and to whom they were sold. In the case of FLEGT goods (for the time being only from Indonesia) you must have a FLEGT license validated by the competent authority in Spain in addition to other documents required for importing the products.</p> <p>Determination of risk There are no records of infringement of applicable law to date that would qualify as a specified risk.</p> <p>Risk designation It is therefore concluded that the overall risk is assessed as low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| | <ul style="list-style-type: none"> 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. https://www.boe.es/buscar/doc.php?id=D_OUE-L-2010-82058 <p>Legal Authority Ministerio de Fomento (Ministry of Development) and autonomous communities. Dirección General de Desarrollo Rural y Política Forestal del Ministerio de Agricultura, Alimentación y Medio Ambiente (Directorate General for Rural Development and Forestry Policy of the Ministry of Agriculture, Food and Environment).</p> <p>Legally required documents or records Maximum quantities for road transport and use requirements. CGR. Delivery notes. Invoices. Statement of responsibility. Due diligence system. FLEGT License (Indonesia).</p> | | |
| 1.18 Offshore trading and transfer pricing. | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> Royal Decree 1080/91, of 5 July, determining the countries or territories referred to in Article 2, Paragraph 3, Number 4, of Law 17/1991, of 27 May, on Urgent Fiscal Measures, and Article 62 of Law 31/1990, of 27 December, on the General State Budget for | Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es | <p>Low risk</p> <p>General description of legal requirements The international tax standard, developed by OECD and supported by the UN and the G20, provides for full exchange of information on request in all tax matters without regard to a domestic tax interest requirement or bank secrecy for tax purposes. Currently all 30 OECD member countries, including Spain have</p> |

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| | <p>1991. Royal Decree 1080/91 lists a total of 48 offshore jurisdictions. https://www.boe.es/buscar/act.php?id=BOE-A-1991-18119 https://www.boe.es/buscar/doc.php?id=BOE-A-1991-13210 https://www.boe.es/buscar/doc.php?id=BOE-A-1990-31180</p> <p>RD 1080/91, Article 2 states: "Countries and territories with [...] Spain sign an agreement to exchange information on tax matters and an agreement to avoid double taxation treaty with an exchange of information shall cease to be consideration of tax havens in the time such agreements or arrangements are operational".</p> <p>Updated double taxation agreements exist to exchange tax information and exist on the website of the Spanish Ministry of Economy:</p> <ul style="list-style-type: none"> - Double taxation agreements to exchange tax information. - Information exchange agreements. <ul style="list-style-type: none"> • Articles 16 and 17 of Law 36/2006, of 29 November, on measures for the prevention of tax fraud, amending the CITL, in Royal Decree 1793/2008, of 3 November, amending the Regulations of the CITL and in Article 41 of Law 35/2006, of 28 November, on Personal Income Tax and partial amendment of the laws on | <p>Ministry of Finance. http://www.minhap.gob.es/es-ES</p> <p>Paraíso-fiscales.info. Guide and Uses of Tax Havens. http://www.paraiso-fiscales.info/blog/118_lista-de-paraiso-fiscales-para-espana</p> <p>OECD.org. Belgium-OECD Anti-Bribery Convention http://www.oecd.org/daf/anti-bribery/belgium-oecd-anti-briberyconvention.htm</p> <p>IBFD. International Transfer Pricing Journal https://www.ibfd.org/IBFD-Products/International-Transfer-Pricing-Journal-All-Articles</p> <p>Exchange of Tax Information Portal http://www.eoi-tax.org/jurisdictions/ES#agreements</p> <p>OECD.org. Statement of OECD Working Group on Bribery on Spain's efforts to amend its Penal Code and to enforce its foreign bribery offence. http://www.oecd.org/corruption/oecd-working-group-on-bribery-on-spain-efforts-to-amend-its-penal-code-and-to-enforce-its-foreign-bribery-offence.htm</p> | <p>endorsed and agreed to implement the international tax standard. Furthermore, all offshore financial centres accept the standard.</p> <p>Spain has recently signed (at least) nine Tax Information Exchange Agreements (TIEA) with jurisdictions of offshore financial centres and are signatories to a multilateral mechanism: The Convention on Mutual Administrative Assistance in Tax Matters.</p> <p>The Spanish tax authority has been increasing, and continues to increase, its awareness of and attention to transfer pricing. Under the former legislation (1978 CITL), the Central Treasury and Tax Court (Tribunal Económico Administrativo Central, TEAC), an administrative body included within the Tax Administration but acting independently of the tax audit authorities, had created a solid administrative doctrine that was consistently applied. It also established some important principles for dealing with transfer pricing issues (PWC 2012).</p> <p>Regarding the current legislation, the Spanish tax authorities and the jurisprudence issued by the tribunals have widely used the OECD Guidelines to apply or interpret the Spanish transfer pricing rules and regulations. In particular, the TEAC is making an extensive and intensive use of the OECD Guidelines. (PWC 2012).</p> <p>Some interesting TEAC's resolutions are mentioned below:</p> <ul style="list-style-type: none"> • RTEAC 7 June 1994; RTEAC 22 October 1997; RTEAC 29 January 1999; • RTEAC 9 March 2000; RTEAC 1 December 2000; RTEAC 26 March 2004; and • RTEAC 8 October 2009; RTEAC 22 October 2009. |

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| | <p>Corporate Income Tax, on Non-Resident Income Tax and on Wealth Tax. https://www.boe.es/buscar/act.php?id=BOE-A-2006-20843 https://www.boe.es/buscar/doc.php?id=BOE-A-2008-18543 https://www.boe.es/buscar/act.php?id=BOE-A-2006-20764</p> <p>Article 41 of the PITL establishes, as a general principle, that transactions between related persons or entities will be priced in accordance with the arms-length principle.</p> <p>The procedure for establishing the arms-length value and, where necessary, for substituting the value declared in a taxpayer's return is set out in Articles 16 and 17 of the CITL.</p> <p>Legal Authority Ministerio de Fomento (Ministry of Development) and autonomous communities.</p> <p>Legally required documents or records Group-level and taxpayer-specific documentation for each tax year.</p> <p>Documents of purchases and sales (invoices).</p> <p>Royal Decree 1080/91 draws on the principles contained in the EU Code of Conduct on transfer pricing documentation and requires the tax-payer to produce, at the request of the tax authorities, documentation which in turn</p> | <p>International Transfer Pricing 2012 - PriceWaterhouseCooper REPORT - http://download.pwc.com/ie/pubs/2012_international_transfer_pricing.pdf</p> <p>International Transfer Pricing 2015 - PriceWaterhouseCooper REPORT http://www.pwc.com/gx/en/services/tax/transfer-pricing/international-transfer-pricing.html</p> | <p>Over the last few years, the Spanish Tax Authority has been increasing its awareness of and attention to transfer pricing. During 2014, the Spanish government worked on a comprehensive tax reform, covering a number of different taxes, including corporate income tax (PWC 2015).</p> <p>In 2013, a specialized unit dealing with transfer pricing and international tax issues was established. This unit, entitled as National International Tax Office, is in charge of complex transactions and tax planning (PWC 2015).</p> <p>Determination of risk A specialist unit dealing with transfer pricing issues has been established. The regional and national tax offices, which are responsible for the larger companies or multinational companies, normally deal with transfer pricing issues during the course of a general tax audit (PWC 2012).</p> <p>In addition, significant resources are being made available to improve inspectors' ability to successfully undertake audits, and active training is taking place. Tax inspectors currently act on their own, although this does not rule out the possibility that they could receive assistance from in-house experts. Additionally, tax inspectors are able to exchange information under the principles established in the OECD Model Tax Convention and in the European Directive 2004/56 on Mutual Assistance (PWC 2012).</p> |

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| | <p>is divided into two parts:</p> <ul style="list-style-type: none"> • Documentation relating to the group to which the taxpayer belongs; and • Documentation on the taxpayer itself. <p>Regarding the first year in which the documentation obligations must be applied, the documentation obligations must be deemed to apply to transactions performed on or after 19 February 2009.</p> <p>The Royal Decree also establishes the following instances in which there is no documentation requirement for related party transactions:</p> <ul style="list-style-type: none"> • Transactions carried out within a consolidated Spanish fiscal group; • Transactions carried out by economic interest groups and temporary business associations; and • Transactions involving the purchase or sale of publicly traded shares. <p>At the same time, the Royal Decree establishes reduced documentation obligations for related party transactions involving small companies (net revenues for the consolidated group of less than EUR 8 million in the previous tax year) and individual persons.</p> <p>Documentation is required for transactions with entities, related party or not, resident in tax havens.</p> | | <p>So far, they have not concentrated on any particular industry, although emphasis has been placed on the automobile, computer/software and pharmaceutical industries. Special attention has been directed towards management fees, royalties and loans.</p> <p>The corruption level in Spain is considered medium-low; refer to the Transparency International corruption perception index of 59 (higher than the threshold of 50).</p> <p>Risk designation</p> <p>It is therefore concluded that the overall risk is assessed as low. The 'low risk' threshold (1) is met:</p> <p>Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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| 1.19 Custom regulations | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> • Royal Decree 511/1977 of 18 February 1977 approving the consolidated text of the taxes that make up the Customs Income. https://www.boe.es/buscar/doc.php?id=B OE-A-1977-8222 • Organic Law 12/1995 of 12 December on the Suppression of Smuggling, establishing the penalties for importing or exporting materials without fulfilling legal importation procedures. https://www.boe.es/buscar/act.php?id=BO E-A-1995-26836 <p>Spain is within the Customs Union of Europe in relation to goods import rules. In general, foreign trade in the EU is governed by the principle of commercial freedom and only for some goods, mainly from agriculture, statistical surveillance is applied. The Community Customs Code establishes, at the Community level, issues relating to trade in goods between the EU and third countries, including measures of agricultural policy, trade policy, and statistical measures.</p> <p>In relation to the codes, there are specific customs rules (combined nomenclature, harmonized system, TARIC codes); in relation to quantities, it is required that</p> | <p>Ministerio de Hacienda y Administraciones Públicas (Ministry of Finance and Public Administrations). www.mineco.gob.es</p> <p>Tax Agency (Customs and Excise Department) http://www.agenciatributaria.es</p> <p>Ministry of the Presidency, Relations with the Courts and Equality. Spanish Official Bulletin of the State (BOE) www.boe.es</p> | <p>Low risk</p> <p>General description of legal requirements Royal Decree 511/1977 and other organic laws put in place comprehensive requirements covering customs matters.</p> <p>The Ministry of Finance and Public Administrations; Tax Agency and Customs authority are, combined, responsible for the implementation of all legislation relating to customs control and surveillance.</p> <p>Determination of risk</p> <p>There are no available records of infringement of applicable law to date, that would qualify as specified risk.</p> <p>Risk designation It is therefore concluded that the overall risk is assessed as low. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
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| | <p>the net mass in tonnes is always reported for any heading as well as for qualities and species determined by the classification established by Council Regulation (EEC) No 2658/87 of 23 July 1987 on the tariff and statistical nomenclature and on the Common Customs Tariff. https://eur-lex.europa.eu/legal-content/ES/TXT/?uri=celex:31987R2658</p> <p>Legal Authority</p> <p>Ministerio de Hacienda y Administraciones Públicas (Ministry of Finance and Public Administrations). Agencia Tributaria (Tax Agency). Customs authority.</p> <p>Legally required documents or records</p> <p>Relevant fees, registrations and declarations. Single Administrative Document (DUA).</p> | | |
| 1.20 CITES | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> The accession of Spain to the CITES Convention was made by Spain's Instrument of Accession, May 16, 1986. http://www.cites.es/ <p>At present, the application of the CITES Convention within the EU - and therefore in Spain - is enacted via Regulation (EC) 338/97 of the Council of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade,</p> | <p>Ministerio de Industria, Comercio y Turismo (Ministry of Industry, Trade and Tourism). Secretaría de Estado de Comercio (Secretary of State for Trade). Portal of the administrative authority CITES in Spain. http://www.cites.es/</p> | <p>Low risk</p> <p>General description of legal requirements</p> <p>Spain has implemented CITES requirements within its territory and the current system is robust. Information regarding authorities, procedures, certificates, permits, electronic applications and all necessary administrative processes are available in www.cites.es - Proudly Presents</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>and by a more detailed implementing Regulation: The Regulation (EC) 865/2006 of the Commission on 4 May 2006 laying down provisions for implementing Regulation (EC) 338/97.</p> <p>https://www.boe.es/buscar/doc.php?id=D OUE-L-1997-80321</p> <p>https://www.boe.es/buscar/doc.php?id=D OUE-L-2006-81125</p> <ul style="list-style-type: none"> Spain's Instrument of Accession to the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), Washington 3 March 1973. https://www.boe.es/buscar/doc.php?id=B OE-A-1986-20403 Royal Decree 1739/1997, of 20 November, implementing the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), done at Washington on 3 March 1973 and Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating their trade. NOTE: designated scientific authority, lead administrative authority and additional administrative authority and controls to be performed individually. https://www.boe.es/diario_boe/txt.php?id=BOE-A-1997-25346 | | <p>Different territorial authorities (Inspection Services, SOIVRE) and Border Inspection Points (Puntos de Inspección Fronteriza, PIF) work daily with suppliers and customers. There is no evidence known of CITES violations in Spain.</p> <p>General determination of risk In Spain, there are no timber species produced included in the CITES Appendices.</p> <p>There are currently no CITES species grown in Spain, therefore the risk can be considered low.</p> <p>Risk designation Therefore, the risk can be considered low risk. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <ul style="list-style-type: none"> • Resolution of 5 May 1998, of the Directorate-General for Foreign Trade, designating the Centres and Units for Technical Assistance and Inspection of Foreign Trade (designated SOIVRE) enabled to issue permits and certificates under Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein, and establishing the model for "inspection of documents of protected species". https://www.boe.es/diario_boe/txt.php?id=BOE-A-1998-12229 • Royal Decree 1456/2005, of 2 December, regulating the Territorial and Provincial Trade Guidelines. https://www.boe.es/buscar/act.php?id=BOE-A-2005-20554 • Royal Decree 1333/2006, of 21 November, regulating the destination of confiscated specimens of endangered species of wild fauna and flora protected by controlling trade therein. https://www.boe.es/buscar/doc.php?id=BOE-A-2006-20847 • Additional Provision 2 of Law 32/2007, of 7 November, for the care of animals in their exploitation, transport, experimentation and slaughter. NOTE: Establish fees for the management and processing of CITES permits and certificates. | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>https://www.boe.es/buscar/act.php?id=BOE-A-2007-19321</p> <ul style="list-style-type: none"> Royal Decree 630/2013 of 2 August 2013 regulating the Spanish Catalogue of Invasive Alien Species https://www.boe.es/buscar/act.php?id=BOE-A-2013-8565 <p>At European level:</p> <ul style="list-style-type: none"> Spain has been a member of the CITES Convention since May 1986. Its membership was materialized via Spain's Instrument of Accession of 16 May 1986 to the Convention on International Trade in Endangered Species of Wild Fauna and Flora. https://www.boe.es/buscar/doc.php?id=BOE-A-1986-20403 The implementation of CITES Convention in the EU, and therefore in Spain, is regulated by Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein and by Commission Regulation (EC) No 865/2006 of 4 May 2006 laying down provisions for the implementation of Regulation (EC) No 338/97. https://eur-lex.europa.eu/legal-content/ES/ALL/?uri=CELEX%3A31997R0338 <p>https://www.boe.es/buscar/doc.php?id=DOUE-L-2006-81125</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <p>Other applicable national legislations are:</p> <ul style="list-style-type: none"> • Royal Decree 1739/97, of 20 November 1997, implementing the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES), adopted in Washington on 3 March 1973 and Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein. NOTE: designated scientific authority, lead administrative authority and additional administrative authority and controls to be performed individually. https://www.boe.es/buscar/doc.php?id=BOE-A-1997-25346 • Resolution of 5 May 1998, of the Directorate-General for Foreign Trade, designating the Centres and Units for Technical Assistance and Inspection of Foreign Trade (SOIVRE) enabled to issue permits and certificates under Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by controlling trade therein, and establishing the model for "inspection of documents of protected species". https://www.boe.es/diario_boe/txt.php?id=BOE-A-1998-12229 | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <ul style="list-style-type: none"> • Royal Decree 1456/2005, of 2 December, regulating the Territorial and Provincial Trade Guidelines. https://www.boe.es/buscar/doc.php?id=BOE-A-2005-20554 • Royal Decree 1333/2006, of 21 November, regulating the destination of confiscated specimens of endangered species of wild fauna and flora protected by controlling trade therein. https://www.boe.es/buscar/doc.php?id=BOE-A-2006-20847 • Additional Provision 2 of Law 32/2007, of 7 November, for the care of animals in their exploitation, transport, experimentation and slaughter. NOTE: Establish fees for the management and processing of CITES permits and certificates. https://www.boe.es/buscar/act.php?id=BOE-A-2007-19321 • Royal Decree 630/2013 of 2 August 2013 regulating the Spanish Catalogue of Invasive Alien Species https://www.boe.es/buscar/doc.php?id=BOE-A-2013-8565 • Instrument of Acceptance of the Amendment to Article XXI of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (Washington, 3 March 1973), adopted in Gaborone on 30 April 1983 (published in BOE 270 of 11/11/2013). https://www.cites.org/esp/disc/text.php | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>Lead administrative authority</p> <p>The Directorate General for International Trade and Investment is the principal administrative authority under Article IX of the CITES Convention. At EU level it acts as the main management body as set out in Article 13.1.a) of Council Regulation (EC) 338/97 of 9 December 1996.</p> <p>For this reason, it has the following functions, among others:</p> <ul style="list-style-type: none"> • To officially represent Spain before other Party countries as well as before the Secretariat of the Convention. • To represent Spain before the CITES Committee assisting the Commission as established in Article 18 of Regulation (EC) 338/97. • To maintain official communications at the governmental and departmental levels. • To process and authorize, if appropriate, import, export or re-export applications submitted to the SOIVRE Inspection Services of the Territorial and Provincial Trade Directorates, as well as the development of the corresponding control and inspection measures. • To develop, in accordance with the requirements established in the CITES Convention, an Annual Report and a Biennial Report containing data on foreign trade in specimens of species included in the Annexes to Regulation | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>(CE) 338/97.</p> <p>The functions corresponding to the CITES administrative authority are carried out by the central services located in Madrid (Subdirectorato General for Inspection, Certification and Technical Assistance for Trade) and its peripheral network made up of 31 Territorial and Provincial Trade Directorates, specifically via the SOIVRE Inspection Services. All of them report to the Directorate General for International Trade and Investment, which is part of the Secretary of State for Trade of the Ministry of Economy and Competitiveness.</p> <p>Although CITES documents can be obtained through any of the SOIVRE Inspection Services, CITES import and (re)export operations must be customs cleared through one of the points authorized in the EU for the entry/exit of CITES goods, the Border Inspection Points (BIP). In Spain, the control and inspection of CITES goods at these points is carried out by 12 of the SOIVRE Inspection Services of the Territorial and Provincial Trade Directorates.</p> <p>Additional administrative authority</p> <p>According to Royal Decree 1739/97, the additional CITES administrative authority of Spain is represented by the Customs and Excise Department of the State Tax</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>Administration Agency (AEAT).</p> <p>Its functions include:</p> <ul style="list-style-type: none"> • To require CITES documentation necessary for import or (re)export prior to customs clearance of goods. • To fill in the CITES documents in the corresponding box stating date, place of entry or exit, and where appropriate, number and type of customs document with which the consignment is cleared. • To demand, together with the CITES document, the Inspection Document of Protected Species issued by the SOIVRE Inspection Services, stating the result of the physical and/or documentary inspection of the consignment. • To check documentation and, where appropriate, carry out physical inspection according to the recommendations derived from the risk analysis (including control over postal packages and travelers). • When detecting a breach of the CITES Convention or EU Regulations, initiate proceedings for alleged administrative infringement of smuggling and resolve, if appropriate, sanction and confiscation, or transfer the complaint to the courts. <p>Scientific authority</p> <p>In Spain there is only one CITES scientific authority, the Directorate General for Quality, Environmental Assessment and Natural Environment, which falls under the Ministry of Agriculture, Fisheries, Food and Environment. Its functions include issuing opinions</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>at the request of the principal CITES management authority, on matters relating to:</p> <ul style="list-style-type: none"> • Conservation of the species in its natural habitat in relation to applications for importation of specimens of species included in Annexes A or B to Regulation (EC) No 338/97 and applications for (re)exportation of specimens of species included in Annexes A, B or C to the Regulation. • Conditions to be met by facilities for housing live animals of species listed in Annex A to Regulation (EC) No 338/97 in relation to applications for importation or movements within the EU to certain accommodations. • The purposes and features of the facility in relation to the permanent transfer of a seized specimen. <p>On the other hand, the EU national CITES scientific authorities meet regularly in the EU Scientific Review Group to assess the conservation status of species in their natural environment. In this way, they issue non-detriment findings forming positive or negative opinions on import applications that are submitted in EU Member States and that all EU Member States must apply equally. In some cases, the adoption of long-term negative opinions is formalized by the publication of an EU Regulation</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|------------------------|--|
| | <p>suspending the import into the EU of certain species originating in certain countries.</p> <p>More detailed information on the role of the Scientific Review Group, and the publication of the summaries of the opinions issued by the Scientific Review Group, can be found on the Commission's website.</p> <p>Legal Authority The Ministry of Commerce has been assigned as the management authority in accordance with the provisions of Article IX of the CITES Convention. The management authority processes and authorizes, where appropriate, applications for import, export or (re)export to SOIVRE (Official Service of Surveillance, Certification and Technical Assistance of Foreign Trade, a body of the Ministry of Industry, Tourism and Commerce) and also the development of control actions and corresponding inspections.</p> <p>Border Inspection Points (PIF) - govern import transactions and (re)export for CITES material at the points of entry into the country.</p> <p>Legally required documents or records Original foreign-issued CITES document (export permit or re-export certificate from the country of origin) to Customs at the first point of entry into the EU will be presented.</p> | | |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|---|---|---|---|
| Due diligence procedure | | | |
| <p>1.21 Legislation required in due diligence procedures.</p> | <p>Applicable laws and regulations</p> <ul style="list-style-type: none"> 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. https://www.boe.es/buscar/doc.php?id=D_OUE-L-2010-82058 Commission Regulation (EU) No 363/2012 of 23 February 2012 on procedural rules for the recognition and withdrawal of recognition of monitoring entities covered by 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. https://www.boe.es/buscar/doc.php?id=D_OUE-L-2012-80685 <p>Implementing Regulation of the Commission (EU) No 607/2012 of 6 July 2012 on detailed rules concerning the due diligence system and the frequency and nature of the controls on monitoring entities referred to 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. https://boe.es/doue/2012/177/L00016-00018.pdf</p> | <p>Spanish application of the EU Timber Regulation maderalegal@magrama.es</p> <p>Spanish application of the EU Timber Regulation</p> <p>Ministry of Agriculture, Fisheries and Food. Measures to ensure trade of legally harvested timber and timber products. http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/comercializacion-de-madera-legal/cml_medidas_comercializacion_legal.aspx</p> <p>http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/autoridadescompetentesformalmentedesigandas_tcm7-425414.pdf</p> <p>European Commission http://ec.europa.eu/environment/forests/illegal_logging.htm</p> <p>Financial Mechanism EU-EFI-FLEGT http://www.euflegt.efi.int/portal/</p> <p>FAO, Food and Agriculture Organization of the United Nations. FAO-FLEGT Programme. http://www.fao.org/forestry/acp-flegt/en/</p> | <p>Low Risk</p> <p>General description of legal requirements</p> <p>Both the FLEGT Regulation and the EUTR Regulation oblige Member States to designate one or more public administrations to be responsible for the implementation of both regulations. Formally, there is still no legally binding designation of these competent authorities in Spain. At present, the Directorate General for Rural Development and Forestry Policy of the Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA) is acting as the national focal point for all aspects relating to the implementation of this regulation.</p> <p>Royal Decree No. 1088 was adopted in 2015. The purpose of this Royal Decree is to establish the required provisions for the application of the aforementioned EU regulations in Spain. The Royal Decree identifies the competent authorities in Spain for the application of Regulation (EU) No. 995/2010 and develops the functions that each of them has entrusted, according to the constitutional system of competences. Thus, the Ministry of Agriculture, Food and Environment will be responsible for communicating and dialoguing with the European Commission and relevant authorities of other European Union states, and for the preparation of national reports referred to in the aforementioned Regulation and its implementing rules. Autonomous communities, are the competent authorities to which corresponds the normative development and the executive functions inherent to their role, in the accomplishment of controls on the agents and traders who commercialize with timber and timber products, as well as the reception and processing of the statement of responsibility included in this Royal Decree, and the control of monitoring bodies with headquarters in the</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|--|---|
| | <ul style="list-style-type: none"> • Royal Decree 1088/2015, of 4 December, to ensure the legality of the marketing of wood and wood products. https://www.boe.es/buscar/doc.php?id=B-OE-A-2015-13437 • Council Regulation (EC) No 2173/2005 of 20 December 2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community. https://www.boe.es/buscar/doc.php?id=D-OUE-L-2005-82629 • Regulation (EU) No 995/2010 of the European Parliament and of the Council, of 20 October, laying down the obligations of operators who place timber and timber products on the market. https://www.boe.es/buscar/doc.php?id=D-OUE-L-2010-82058 • Commission Regulation (EU) No 363/2012 of 23 February 2012 on procedural rules for the recognition and withdrawal of recognition of monitoring entities covered by 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. https://www.boe.es/buscar/doc.php?id=D-OUE-L-2012-80685 | <p>AEIM, Spanish Association of Wood Trade and Industry. http://www.maderalegal.info</p> <p>Illegal Logging Portal http://www.illegal-logging.info/</p> <p>CONFEMADERA https://www.confemadera.es/</p> <p>http://barometer.wwf.org.uk/what_we_do/government_barometer/</p> <p>http://ec.europa.eu/environment/forests/pdf/scoreboard.pdf</p> <p>Greenpeace. 2014. Greenpeace denounces that Spain has not implemented legislation to prevent the entry of illegal wood. http://www.greenpeace.org/espana/es/news/2014/Marzo/Greenpeace-denuncia-que-Espana-no-ha-implantado-la-legislacion-para-evitar-la-entrada-de-madera-ilegal/</p> <p>http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/plan_comercializacion_madera_legal_2015_02_23_aprobadoconferenciastorcial_tcm7-371467.pdf</p> <p>http://ec.europa.eu/environment/forests/eutr_report.htm</p> | <p>autonomous community. A statement of responsibility regime is established for those "agents" who place timber products on the national market, regardless of their origin. This is an additional requirement to the European regulations established in the Spanish regulations through Law 21/2015, of 20 July, modifying Law 43/2003, of 21 November, on Forestry.</p> <p>The National Control Plan - or Regional Control Plans, where appropriate - is the basis for the different actions.</p> <p>The National Plan uses different economic criteria to streamline and unify the pressure throughout the territory, assessing aspects such as: the number of imports, their value, the number of importing or associated companies, the number and relevance of ports of entry, etc.</p> <p>Regional actions and plans assess the risk per company using risk criteria, such as exporting countries, level of certification of the company, volumes traded, species, etc.).</p> <p>The national competent authority is currently funding two major projects aimed at improving the implementation of the regulation: the creation of the State Timber Trade Information System, and the creation of a state system for the identification of timber species.</p> <p>In Spain, each autonomous community is responsible for designating the competent authorities to verify compliance with the EUTR on companies whose registered office is in their territory.</p> <p>The National Parliament has established sanctions in the event of non-compliance with the provisions of the EUTR Regulation by means of Law 21/2015 of 20 July amending Law 43/2003 of 21 November on Forestry.</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|--|--|---|
| | <ul style="list-style-type: none"> Implementing Regulation of the Commission (EU) No 607/2012 of 6 July 2012 on detailed rules concerning the due diligence system and the frequency and nature of the controls on monitoring entities referred to 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. https://www.boe.es/buscar/doc.php?id=D_OUE-L-2012-81234 https://www.boe.es/buscar/doc.php?id=D_OUE-L-2010-82058 <p>Guidelines for the implementation of the EUTR regulation.</p> <ul style="list-style-type: none"> Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 <p>Legal Authority</p> <p>The Directorate General for Rural Development and Forestry Policy of the Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA) is acting as the national focal point for all aspects relating to the EUTR. It instructs regional governments to carry out controls on operators.</p> | <p>El Mundo. 2014. Spain is in breach of all its obligations under the European Regulation against trade in illegal timber. http://www.elmundo.es/ciencia/2014/07/31/53da7bec22601dd5138b4571.html</p> <p>European Commission. EU report on timber regulation 2017; progress 2017; clear progress, but continued efforts are needed to ensure uniform and effective implementation of the EUTR in EU Member States. http://ec.europa.eu/environment/forests/eutr_report.htm</p> | <p>To date, the European Commission has designated twelve monitoring bodies, of which eight may operate in Spain:</p> <p>AENOR (Spanish Association for Standardization and Certification) NEPCon Control Union Bureau Veritas SGS United Kingdom Limited (except Italy) Soil Association Woodmark NEPCon (all EU Member States) BM TRADA Latvija DIN CERTCO Gesellschaft für Konformitätsbewertung mbH</p> <p>The list with contact details is available at the following link: http://ec.europa.eu/environment/forests/pdf/mos.pdf Information on the process of recognition of monitoring bodies can be found on the website of the European Commission: http://ec.europa.eu/environment/forests/timber_regulation.htm</p> <p>On the side of operators and commercial enterprises, there are initiatives developed by associations and confederations in the timber sector. These include guidelines for the implementation of the EUTR and some associations have developed their own due diligence systems as is the case with the AEIM (www.aeim.es).</p> <p>Determination of risk</p> <p>It should be noted that until 2015 Spain was not complying with or implementing the EUTR, as evidenced by the reports of the Commission of 30 July 2014 and others, such as Greenpeace's warning of this non-compliance. The application of the EUTR in Spain began in 2015</p> |

| Indicator | Applicable laws and regulations, legal authority and other records or legal documents required | Sources of information | Risk designation and determination of risk |
|-----------|---|------------------------|--|
| | <p>Legally required documents or records Due diligence system, valid registration with mandatory information, FLEGT certificate, CITES license, certificate of legality.</p> | | <p>with the implementation of Royal Decree No. 1088.</p> <p>In Spain, the National Plan for the Control of the Legality of Commercialized Timber (February 2015) is being implemented by the Ministry of Agriculture, Fisheries and Food https://www.mapa.gob.es/fr/desarrollo-rural/participacion-publica/Plan_Nacional_Control_Legalidad_Madera.aspx</p> <p>The level of compliance at national and regional level is detailed in the biennial monitoring reports of the national control plan drawn up by the Ministry of Agriculture, Fisheries, Food and Environment. A review of the national control plan for the following years is being developed on the basis of the new information gathered.</p> <p>The biannual report (30/04/2017) on compliance with the Regulation can be downloaded here: http://ec.europa.eu/environment/forests/eutr_report.htm.</p> <p>Legislation relating to EUTR compliance and due diligence systems is currently being implemented and enforced. http://ec.europa.eu/environment/forests/timber_regulation.htm</p> <p>Risk designation According to the information gathered, this indicator is considered as low risk. The 'low risk' threshold (1) is met: Identified laws and regulations are respected. Efficient follow-up is given to cases where laws/regulations were violated, through preventive actions taken by the authorities and/or relevant entities.</p> |

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

Risk assessment

| Indicator | Sources of information | Functional scale | Risk designation and determination of risk |
|---|------------------------------|------------------|--|
| 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control. | See detailed analysis below. | Country | Low risk |
| 2.2. Labor rights are upheld including rights as specified in ILO Fundamental Principles and Rights at Work. | See detailed analysis below. | Country | Low risk |
| 2.3. The rights of Indigenous and traditional Peoples are upheld. | See detailed analysis below. | Country | Low risk |

Detailed analysis

A designation of risk is provided for each source analyzed, except for the first part which addresses an overview of the country. A cumulative risk assessment is provided for each risk indicator in the row with the risk conclusion for each indicator, based on all sources analyzed and evidence found.

Thus, 'conflict timber' is defined as 'timber that has been traded at some point in the chain of custody by armed groups, be they rebel factions or regular soldiers, or by a civilian administration involved in armed conflict or its representatives, either to perpetuate conflict or take advantage of conflict situations for personal gain. Conflict timber is not necessarily illegal'. More information in FSC-PRO-60-002a V1-0.

| Sources of information | Risk determination |
|--|---|
| <p>World Bank: Global governance indicators - working groups report on aggregate and individual governance. Indicators for 215 countries (the most recent for 1996-2012), for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption Http://info.worldbank.org/governance/wgi/index.aspx#home</p> | <p>Worldwide Governance Indicators. http://info.worldbank.org/governance/wgi/index.aspx#reports (click on the table view tab and select Country) In 2014 (last available year) Spain had scores between 70.19 and 84.62 in the percentile range among all countries of five out of six dimensions of governance. Compared to more than 200 countries in this ranking, these are relatively high scores. The indicator of <i>political stability and absence of violence /terrorism</i> scores only 58.25 percentile range. This value is lower than the other five scores, although still higher than the world average. Scores range from 0 (lowest) to 100 (highest range) with higher values corresponding to better results.</p> |
| <p>World Bank Harmonized List of Fragile Situations: http://siteresources.worldbank.org/EXTLICUS/Resources/511777-1269623894864/Fragile_Situations_List_FY11_%28Oct_19_2010%29.pdf</p> | <p>Spain is not on this list.</p> |
| <p>Committee to Protect Journalists: Impunity Index CPJ's Impunity Index calculates the number of unsolved murders of journalists as a percentage of each country's population. For this index, CPJ examined the murders of journalists occurred between 1 January 2004 and 31 December 2013 that remain unsolved. Only countries with five or more unresolved cases are included in this index. http://cpj.org/reports/2014/04/impunity-index-getting-away-with-murder.php</p> | <p>Spain is not on this list.</p> |
| <p>Carleton University: indicators for foreign policy by country: The Carleton University project "Failed and fragile states" examines state fragility through a combination of structural data and monitoring of current events http://www4.carleton.ca/cifp/ffs.htm</p> | <p>Http://www4.carleton.ca/cifp/app/serve.php/1419.pdf Spain has a medium-low score (Med-Low) on the 2011 State Fragility Map (rank 19 in the world).</p> |
| <p>Human Rights Watch: http://www.hrw.org</p> | <p>Human Rights Watch. World Report 2015. Http://www.hrw.org/world-report/2015 The 2015 World Report lists the human rights concerns or alarming cases found in Spain (pages 245-246). They relate to migrants and/or asylum-seekers, the Penal Code and a new law on public safety, evictions (mortgage evictions), domestic violence and the rights of persons with disabilities. There are no problems related to forests or forestry. There is no other relevant information about Spain on the HRW website.</p> |
| <p>USAID: www.usaid.gov Search on the website [country] + 'human rights' 'conflicts' 'timber conflict'</p> | <p>No information was found indicating risks after searching for 'Spain' + 'human rights', 'conflicts' or 'timber conflicts'</p> |

| Sources of information | Risk determination |
|--|---|
| Global Witness: www.globalwitness.org Search on the website [country] + 'human rights' 'conflicts' 'timber conflict' | No information was found indicating risks after searching for 'Spain' + 'human rights', 'conflicts' or 'timber conflicts' |
| WWF Global. Illegal logging http://www.panda.org/about_our_earth/about_forests/deforestation/forest_illegal_logging/ | http://wwf.panda.org/core/general.cfc?method=getOriginalImage&ulmgID=%26%2AR%5C%27%21%3EW5%0A WWF. "Failing the Forests, Europe's illegal timber trade." http://d2ouvy59p0dg6k.cloudfront.net/downloads/failingforests.pdf Spain is not reported as a source of illegal timber. Although Spain is mentioned as a consumer of illegally harvested wood, it does not appear in the report as a source of illegal timber. |
| Chattam House. Illicit Indicators of Records - Country Report https://www.illegal-logging.info/regions/spain | <p>Illegal logging is not a significant problem in Spain. Spain is a significant importer of timber and timber products. In 2011, it imported more than 6 million cubic metres (equivalent roundwood), of which almost a third came from outside the EU. Most of these products came from Chile, the United States and Cameroon (ETTF, 2013). Also, Spain has a public procurement policy on paper and sustainable furniture (Brack, 2014). As an EU Member State, Spain is obliged to apply the EU Timber Regulation, which entered into force in March 2013. See Category 1, indicator 1.2.1, of this NRA.</p> <p>There is an Action Plan on Forest Law Enforcement, Governance and Trade (FLEGT) which sets out specific actions to combat illegal logging and trade. This Action Plan establishes voluntary partnership agreements (VPA) that ensure that timber exported from countries of origin meets the country's legal requirements.</p> <p>The EUTR (955/2010 of the European Parliament) prohibits the trade of illegal timber within the territory of the European Union and establishes the need for a due diligence system to verify the legality of the source of the timber marketed.</p> <p>Since 2015 (Royal Decree 1088/2015) the Government of Spain establishes the competent authority for the application of the FLEGT and EUTR regulations and the body responsible for establishing the required controls and inspections.</p> <p>Royal Decree 1088/2015 establishes the required regulations regarding the fight against trade of illegally harvested timber to ensure the legality of timber and timber products marketing. Article 11 states that the General Directorate of Rural Development and Forestry Policy shall draft a national control plan in order to reduce the risk of marketing illegally sourced timber and timber products throughout the national</p> |

| Sources of information | Risk determination |
|---|---|
| <p>Ministry of Agriculture, Fisheries and Food. Measures to ensure trade of legally harvested timber and timber products. http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/planificacion-forestal/comercializacion-de-madera-legal/cml_medidas_comercializacion_legal.aspx</p> <p>Ministry of Agriculture, Fisheries and Food. Competent authorities designated by the autonomous communities. http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/planificacion-forestal/comercializacion-de-madera-legal/Autoridades_Competentes_Comercio_Madera_CCAA.asp X</p> <p>National Plan for the Control of the Legality of Commercialized Wood (https://www.mapama.gob.es/es/desarrollo-rural/participacion-publica/Plan_Nacional_Control_Legalidad_Madera.aspx)</p> <p>The biannual report (30/04/2017) on compliance with the Regulation http://ec.europa.eu/environment/forests/eutr_report.htm.</p> <p>EUTR compliance and due diligence systems http://ec.europa.eu/environment/forests/timber_regulation.htm</p> | <p>territory.</p> <p>There is a report from the European Commission concerning the implementation and effectiveness of the EUTR Regulation during the first two years. Member State reports, public consultations, surveys and other sources of information provide information on the current state of implementation of the Regulation two years after its effective date. Specific recommendations and a projection for the future are established.</p> <p>Obligations that must be met by companies operating with timber and timber products in Europe under the applicable legislation are developed. Due Diligence and the EUTR Regulation are defined in their most important aspects.</p> |
| <p>Transparency International's Corruption Perceptions Index - https://www.transparency.org/news/feature/corruption_perceptions_index_2016</p> | <p>Spain has a score of 58 points in the Corruption Perception Index 2016 on a scale from 0 (very corrupt) to 100 (very clean). Spain ranks 41 out of 176 countries, with Denmark and New Zealand being the number 1 countries and therefore the least corrupt.</p> |
| <p>Amnesty International Annual Report: The state of the world's human rights information on key human rights issues, including: freedom of expression; international justice; corporate responsibility; death penalty; and reproductive rights.</p> | <p>Amnesty International. Amnesty International Report 2014/2015: The State of the World's Human Rights. https://www.amnesty.org/es/documents/pol10/0001/2015/es/ Some negative aspects are reported in Spain's chapter of <i>The State of the World's Human Rights</i> report 2014/15 (pages 340-342). Summary of the chapter: "Throughout the year thousands of demonstrations were organized to protest against the austerity measures imposed by the government. Reports of police abuses against protesters continued. Thousands of immigrants, including asylum seekers and refugees, some fleeing Syria, tried to enter irregularly from Morocco into the Spanish cities of</p> |

| Sources of information | Risk determination |
|--|--|
| | Ceuta and Melilla. Reports of illegal deportations and excessive use of force by Spanish border guards persisted". No relevant information was found for this risk assessment. |
| Freedom House http://www.freedomhouse.org/ | Freedom House. Freedom in the World 2015. https://freedomhouse.org/report/freedom-world/freedom-world-2015#.vgwaoxrthw La situación de España en la libertad en el Índice Mundial de 2015 es 'libre'. Freedom House. Press freedom 2015. https://freedomhouse.org/report/freedom-press/freedom-press-2015#.vgwz2hrthw Spain's status regarding press freedom in 2015 is 'free'. Freedom House. Freedom on the Net 2015. https://freedomhouse.org/report/freedom-net/freedom-net-2015 There is no report on the Spanish situation of Freedom on the Net in 2015. |
| Reporters Without Borders: Press Freedom Index https://rsf.org/en/ranking | <i>Global Press Freedom Index 2015</i> In 2015, Spain ranks 33 out of 180 countries in the World Press Freedom Index. |
| Fund for Peace. Fragile States Index 2018: Fragility affects the world's richest and most developed countries in 2018. http://fsi.fundforpeace.org/ - Fund for Peace, a U.S.-based nonprofit and educational organization that works to prevent violent conflict and promote security. The Fragile States Index is an annual ranking, first published in 2005 under the name Failed States Index, of 177 nations, based on their levels of stability and the pressures they face. | <i>Fragile States Index 2015</i> Spain ranks 151 out of 178 countries in the 2015 Fragile States Index. (Number 1 is the most fragile state). This places Spain in the <i>Stable</i> category. Higher categories are <i>very stable</i> , <i>highly stable</i> , <i>sustainable</i> and <i>very sustainable</i> . |
| Global Peace Index. Published by the Institute of Economics and Peace . This index is the main measure of the world's national peace. It classifies 162 countries according to their absence of violence. It consists of 23 indicators, ranging from a nation's level of military expenditure to its relations with neighbouring countries and the level of respect for human rights. Source: The Guardian: http://economicsandpeace.org/research/iep-indices-data/global-peace-index | Institute for Economic & Peace. Global Peace Index 2015. http://economicsandpeace.org/wp-content/uploads/2015/06/Global-Peace-Index-Report-2015_0.pdf Spain is ranked 21 out of 162 countries which means that it is one of the 25 countries with the highest category of "very high" State of Peace. |
| | |
| <p>Conclusion on the country's overview: Spain obtains positive results for all the indicators reviewed in this overview. It is ranked with relatively high values in all relevant aspects such as stability, good governance, absence of conflict of any magnitude, and it is considered a free country for all its citizens with a good justice system. Issues related to human rights, many around migrants and asylum seekers, in a global context, are minor.</p> | |

Indicator 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.

Guidance

Is there a UN ban on exporting timber from Spain?
 Is there an international ban on exporting timber from Spain?
 Are there individuals or entities involved in the forestry sector facing UN sanctions?

| Sources of information | Risk designation and determination of risk |
|---|--|
| United Nations Security Council. Subsidiary Bodies. Consolidated list of sanctions. https://www.un.org/sc/suborg/es/sanctions/un-sc-consolidated-list US AID: www.usaid.gov Global Witness: www.globalwitness.org | <p>Low risk</p> <p>There is no UN Security Council ban on exports of timber from Spain. Spain is not covered by any other international ban on exporting timber. There are no individuals or entities involved in the forestry sector facing UN sanctions.</p> |

Guidance

Is the country a source of timber conflicts? If so, do they occur at the national level or it is just a problem in specific regions? If so, in which regions?
 Is conflict timber related to specific entities? If yes, which entities or types of entities?

| | |
|---|--|
| US AID: www.usaid.gov Conflict timber is defined by US AID as: - conflict financed or sustained through the harvesting and sale of timber (Type 1), - conflict emerging as a result of competition over timber or other forest resources (Type 2). Also check the overlap with indicator 2.3 | <p>No information on timber-related conflicts in Spain. Low risk</p> |
| Global Witness. Forests www.globalwitness.org/campaigns/environment/forests | <p>No information on timber-related conflicts in Spain. Low risk</p> |
| Human Rights Watch: http://www.hrw.org/ | <p>No information on timber-related conflicts in Spain. http://www.hrw.org/world-report/2015 No information on timber-related conflicts in Spain. In Spain's chapter of the World Report 2015 (pages 245, 246). Low risk</p> |

Indicator 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.

Guidance

- Is there a UN ban on exporting timber from Spain?
- Is there an international ban on exporting timber from Spain?
- Are there individuals or entities involved in the forestry sector facing UN sanctions?

| Sources of information | Risk designation and determination of risk |
|--|--|
| <p>World Resources Institute: Governance of Forests Initiative Indicator Framework (Version 1) http://pdf.wri.org/working_papers/gfi_tenure_indicators_sep09.pdf PROFOR Http://www.profor.info/node/1998</p> | <p>This research resulted in a publication: Forest governance assessment and monitoring: A user guide to a diagnostic tool (available on this page) published by PROFOR in June 2012. This tool has not yet been applied to Spain. Low risk</p> |
| <p>Amnesty International Annual Report: The state of the world's human rights information on key human rights issues, including: freedom of expression; international justice; corporate responsibility; death penalty; and reproductive rights. https://www.es.amnesty.org/en-que-estamos/informe-anual/</p> | <p>Amnesty International. Amnesty International Report 2014/15: The State of the World's Human Rights. www.amnesty.org/es/documents/pol10/0001/2015/es/-/ Proudly Presents Crimes under international regulation. Definitions of enforced disappearance and torture in the Spanish law remain under the international human rights standards. Amendments to legislation governing universal jurisdiction in Spain, which entered into force on 14 March, limited the powers of the Spanish authorities to investigate crimes under international law, including genocide, enforced disappearances, crimes against humanity and torture committed outside Spain. These amendments were criticized by the UN Working Group on Enforced or Involuntary Disappearances and the UN Special Rapporteur on the promotion of truth, justice, reparation and guarantees of non-recurrence. IMPUNITY The rights to truth, justice and reparation of victims of crimes committed during the Civil War (1936-1939) and under the dictatorship of Francisco Franco (1939-1975) continued to be denied. The Spanish authorities did not adequately assist the Argentine judiciary, which has been exercising universal jurisdiction to investigate crimes under international law committed during the Franco period. In July, the United Nations Working Group on Enforced or Involuntary Disappearances urged the Spanish authorities to strengthen efforts to establish the fate and whereabouts of persons disappeared during Franco's dictatorship. No information on timber-related conflicts or the Forestry sector in Spain. Low risk</p> |

Indicator 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.

Guidance

- Is there a UN ban on exporting timber from Spain?
- Is there an international ban on exporting timber from Spain?
- Are there individuals or entities involved in the forestry sector facing UN sanctions?

| | |
|---|--|
| <p>World Bank: Global governance indicators - working groups report on aggregate and individual governance. Indicators for 213 countries (the most recent for 1996-2012), for six dimensions of governance: Voice and Accountability; Political Stability and Absence of Violence; Government Effectiveness; Regulatory Quality; Rule of Law; Control of Corruption http://info.worldbank.org/governance/wgi/index.aspx#home Indicator of use "Political stability and absence of violence" specific for indicator 2.1.</p> | <p>Worldwide Governance Indicators. Http://info.worldbank.org/governance/wgi/index.aspx#reports In 2014 (latest available year) Spain scored 58.25 in the percentile range of the Indicator of <i>political stability and absence of violence/terrorism</i> among all countries (range goes from 0 (low) to 100 (highest range)), with higher values corresponding to better results. Low risk</p> |
| <p>Greenpeace: www.greenpeace.org Search for "timber conflict Spain"</p> | <p>There is no recent information on conflict timber or illegal logging in Spain. Low risk</p> |
| <p>CIFOR: http://www.cifor.org/ Http://www.cifor.org/publications/Corporate/FactSheet/forests_conflict.htm</p> | <p>There is no information on conflict timber or illegal logging in Spain. Low risk</p> |
| <p>Google the terms "[Spain]" and one of the following terms or in combination "conflict wood", "illegal logging"</p> | <p>There is no information on conflict timber in Spain. Low risk</p> |

Indicator 2.1. The forest sector is not associated with violent armed conflicts, including those that threaten national or regional security and/or are linked to military control.

Guidance

Is there a UN ban on exporting timber from Spain?

Is there an international ban on exporting timber from Spain?

Are there individuals or entities involved in the forestry sector facing UN sanctions?

Conclusion on indicator 2.1:

Low risk

No evidence was found for Spain as a source of conflict timber and the forestry sector is not associated with any violent armed conflict.

The following 'low risk' thresholds apply:

- (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 exporting timber; AND
- (4) Operators in the area under assessment are not involved in the supply/trade of conflict timber; AND
- (5) Other available information does not question the designation of 'low risk'.

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

Guidance

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

| Sources of information | Risk designation and determination of risk |
|--|--|
| <p>International Labour Organization. Status of ratification of ILO Core Conventions: http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO</p> <p>C138 Minimum Age Convention, 1973; C182 Worst Forms of Child Labour Convention, 1999; C29 Forced Labour Convention, 1930; C105 Abolition of Forced Labour Convention, 1957; C87 Freedom of Association and Protection of the Right to Organise Convention, 1948; C98 Right to Organise and Collective Bargaining Convention, 1949; C100 Equal Remuneration Convention, 1951; C111 Discrimination (Occupation and Employment) Convention, 1958;</p> | <p>Low risk</p> <p>International Labour Organization. Ratifications for Spain. http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102847 Spain has ratified the 8 ILO Core Conventions. The status on ILO website for the 8 conventions is "In force".</p> <p>Low risk</p> <p>International Labour Organization. Direct Request (CEACR)- adopted 2013, published 103rd ILC session (2014). http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO::P13100_COMMENT_ID,P13100_LANG_CODE:3147254_e_s:NO <i>Direct Request (CEACR) - adopted 2013, published 103rd ILC session (2014).</i> <i>Forced Labour Convention, 1930 (No. 29) - Spain.</i></p> <p>The Commission takes note of the Government's memorandum and the observations communicated by the General Workers' Union (UGT) in September 2013, and of the Government's response thereon. <i>Articles 1 (1), 2 (1) and 25 of the Convention.</i></p> <p>1. Human trafficking. The Commission had taken note of the Government's commitment to fight against human trafficking, in particular by strengthening the legislative framework by incorporating the provisions of the Criminal Code on human trafficking and complementing the law on the rights and freedoms of foreigners in Spain; the adoption of the Comprehensive Plan to Combat Trafficking in Human Beings for the Purpose of Sexual Exploitation; the specific role played by labour inspection services in detecting crimes related to labour exploitation or human trafficking.</p> <p>In its latest report, the Government provides detailed information on the coordination, prevention and repression actions of the different entities involved in the fight against human trafficking and in particular by the labour inspection services in the fight against "shadow economy". The Government highlights the role played by the Plan to fight against irregular fraud in employment and Social Security, adopted in April 2012. Also, the Government refers to the Framework protocol for the protection of victims of trafficking in human beings, victims with comprehensive protection, and safeguard of their rights. Labour inspectors in the different provinces received training in 2013 on human trafficking for labour exploitation under this protocol. Moreover, the Government emphasizes that in order for</p> |

FSC-NRA-ES V1-1

NATIONAL RISK ASSESSMENT FOR SPAIN 2018

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

Guidance

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

| Sources of information | Risk designation and determination of risk |
|------------------------|---|
| | <p>victims to be protected, they must first be identified, which is why the security forces (the Civil Guard and the Crime Investigation Police) have given instructions on the procedures to follow in conducting investigations in high-risk sectors. The Civil Guard is also developing its own training efforts.</p> <p>Regarding legal proceedings under article 177 bis of the Criminal Code, the Government indicates that five proceedings led to trials in which the courts gave judgment. More generally, in 2011, 2012 and 2013 (first semester), the national police force placed 706, 549 and 219 persons in custody, respectively, for human trafficking for labour exploitation and 750, 783 and 553 persons for human trafficking for sexual exploitation. The Government also describes the procedure by which the labour inspection services refer to the Public Prosecutor's Office cases in which they have found evidence of a situation of trafficking in human beings and report on the coordination activities carried out by the Public Prosecutor's Office in collaboration with public institutions involved in crime handling and protection of victims.</p> <p>The UGT, referring to the Comprehensive Plan to Combat Trafficking in Human Beings for the Purpose of Labour Exploitation developed jointly with relevant state bodies and social partners, regrets that it has not been adopted, since it is an essential tool for strengthening the coordination of actions to combat trafficking. In addition, the UGT is concerned about the lack of budgetary allocation for the protection of victims of human trafficking for labour exploitation who do not have access to any public body providing psychological, social and medical support.</p> <p>The Committee takes note of the detailed report published on 27 September 2013 by the Group of Experts on Action against Trafficking in Human Beings (GRETA) on the implementation of the Council of Europe Convention on Action against Trafficking in Human Beings by Spain. It also takes note of the report published in 2012 by the Ombudsman "Trata de seres humanos en España: víctimas invisibles" ("Trafficking in human beings in Spain: invisible victims"). The Committee shares the recommendations made by these two bodies with regard to improving action against trafficking in persons.</p> <p><i>The Committee takes note of all the above information and encourages the Government to continue its efforts in this respect. The Government is required to provide information on the following points:</i></p> <ul style="list-style-type: none"> - the adoption of the Comprehensive Plan to Combat Trafficking in Human Beings for the Purpose of Labour Exploitation; |

FSC-NRA-ES V1-1

NATIONAL RISK ASSESSMENT FOR SPAIN 2018

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

Guidance

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

| Sources of information | Risk designation and determination of risk |
|--|--|
| <p>European Commission https://ec.europa.eu/commission/index_en</p> | <p>- the assessment of the implementation of the Comprehensive Plan to Combat Trafficking in Human Beings for the Purpose of Sexual Exploitation (2009-12); recommendations made in the course of the assessment and measures taken to overcome the difficulties identified;</p> <p>- legal procedures initiated under article 177 bis of the Criminal Code and measures taken to strengthen the capacity of the authorities involved in the fight against human trafficking and the coordination of such measures;</p> <p>- strengthening the protection of victims, in particular victims of trafficking for the purpose of labour exploitation. (..) "</p> <p>Low risk for forced labour.</p> <p>http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO::P13100_COMMENT_ID,P13100_LANG_CODE:3080746,e:s:NO</p> <p>Direct Request (CEACR) - approved in 2012, published 102nd ILC session (2013)</p> <p>Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) - Spain</p> <p>"The Committee takes note of the observations of the International Trade Union Confederation (ITUC) of 4 August 2011 and 31 July 2012 which criticize the decisions of the administrative authorities (in the communities of Valencia and Madrid) equivalent to 90% of the ordinary service and which in practice prevent the exercise of the right to strike (the ITUC also alleges that, in the event of a strike by Madrid metro workers, after reaching an agreement that ended the strike, the company filed a claim against the strike committee and trade unions for €6 million in damages, which falls to the High Court of Justice of Madrid). In this respect, the Committee notes that the Government indicates that, in relation to the decisions determining the essential services mentioned by the ITUC and other cases, the legal authorities intervened in several cases and pronounced in favour of the workers. Also, the Committee takes note of the Government's comments on ITUC's observations.</p> <p>Finally, the Committee takes note of the issues raised in the comments of the General Workers' Union (UGT) and the Trade Union Confederation of Workers' Commissions (CC.OO.) of 31 August 2012, as well as in the Government's recent observations. The Committee notes that these issues were previously submitted to the Committee on Freedom of Association (Case No. 2947)".</p> <p>Low risk of violations of the right to organize.</p> <p>http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO::P13100_COMMENT_ID,P13100_LANG_CODE:3189799,e:s:NO</p> |

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

Guidance

- Are social rights covered by relevant laws and legislation and implemented in the country or area in question? (See Category 1)
- Are rights such as freedom of association and collective bargaining maintained?
- Is there evidence confirming the absence of compulsory and/or forced labour?
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- Is the country a signatory to the relevant ILO Conventions?
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- Are there any labour rights infringements limited to specific sectors?

| Sources of information | Risk designation and determination of risk |
|---|---|
| <p>Interviews with trade unions USO and CCOO. Interviews with sector managers (ANFTA) and private companies (Grupo Ence).</p> | |
| | <p>In the EU, the gender pay gap is defined as the relative difference in the average gross hourly earnings of women and men within the economy as a whole. In 2012, the EU average was estimated at 16.4%. This indicator has been defined as unadjusted (e.g., it is not adjusted for differences in individual characteristics or other observable characteristics that may explain part of the wage gap), as it gives a general idea of gender discrimination and inequalities in the labour market that explain gender pay differences.</p> <p>Key figures on equality between women and men at work in relation to the gender pay gap According to the new Eurostat estimates (based on income structure), it appears that there are considerable differences between Member States in this area, with the gender pay gap ranging from less than 10% in Slovenia, Malta, Poland, Italy, Luxembourg and Romania, to more than 20% in Hungary, Slovakia, the Czech Republic, Germany and Austria, and reaching 30% in Estonia. However, the gender pay gap is not an indicator of the total inequality between men and women, as it only refers to wages for individuals. The gender pay gap should be considered together with other indicators related to the labour market, in particular those that reflect women's different types of work. In countries where the employment rate for women is low (e.g. Italy), the pay gap is below average. This may reflect the small proportion of women with little or no skills in the workforce. A large difference is usually related to a labour market that is highly segregated, meaning that women are more concentrated in a restricted number of sectors and/or professions (e.g. Czech Republic, Estonia and Finland), or where a significant proportion of women work part-time (e.g. Germany and Austria). Finally, institutional mechanisms and wage-setting systems can influence pay gap. Spain's unadjusted gender pay gap in 2012 was 17.8%.</p> <p>Based on the content of the Gender Pay Gap Study in Spain (J. Ignacio Conde-Ruiz (FEDEA & Universidad</p> |

FSC-NRA-ES-V1-1

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

Guidance

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

| Sources of information | Risk designation and determination of risk |
|--|---|
| <p>J. Ignacio Conde-Ruiz (FEDEA & Universidad Complutense) Ignacio Mararra de Artíñano (FEDEA). 201. Brechas Salariales de Género en España (Gender Pay Gaps in Spain). http://www.fundacionalternativas.org/public/storage/laboratorio_documentos_archivos/401f4eee1725d972b7e644a16f9e9f59.pdf</p> | <p>Complutense), at the sectoral level, we observe in Table II that the unadjusted gap in Spain is particularly high in sectors such as manufacturing and trade. In financial services and professional, scientific and technical fields the gap is high (22% and 25% respectively), but much smaller than in other countries such as France and Germany. The gap between public administrations and the education sector is small: gender pay gap in the public sector is lower than in the private sector, especially in Spain.</p> |
| <p>Gender pay gap (in OECD countries) http://www.oecd.org/gender/data/genderwagegap.htm</p> <p>OECD Employed Outlook 2018. https://www.oecd.org/fr/espagne/Employment-Outlook-Spain-ES.pdf</p> | <p>The gender pay gap in Spain for the period 2016-2017 is 34%; the OECD average is 38.5%. The gender pay gap is unadjusted and defined as the difference between women's wages divided by average male wages. Low risk of wage discrimination by gender</p> <p>A significant part of the employment in the forestry sector - understood as forest production, not as forest</p> |

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

Guidance

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| <p>International Labour Organization (ILO) http://www.ilo.org/global/about-the-ilo/lang-es/index.htm</p> <p>Interviews with trade unions USO and CCOO. Interviews with sector managers (ANFTA) and private companies (Grupo Ence).</p> <p>National Statistics Institute (Instituto Nacional de Estadística, INE), Spain. https://www.ine.es/</p> | <p>products industry - is concentrated in public administration (including public companies) and businesses with collective agreements where the gender pay gap does not generally occur.</p> <p>Local administrations and bodies of the forestry sector and companies with more than 200 employees are obliged to have labor agreements, in which by legal compliance men and women must have the same salary for the same position and level of competence.</p> <p>Workers' unions (USO and CCOO) have been consulted about the existence of a wage gap in the forestry sector, and none of them have data or reports that attest to the existence of this wage gap. Both unions have available sectoral analyses of the most representative industries and those where there is evidence of a significant wage gap, such as the services sector.</p> <p>The members of the working group in charge of developing this NRA, who know the national forest sector, do not consider the wage gap in this sector to be significant.</p> <p>According to 2014 INE data for branches 16 (Timber...), 17 (Paper...) and 31 (Furniture):</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2" style="text-align: center;">SALARY GAP - INE 2014 (total remuneration (average salary of men and women divided by average salary of men)</th> </tr> </thead> <tbody> <tr> <td style="text-align: center;">23.3%</td> <td style="text-align: center;">All activities</td> </tr> <tr> <td style="text-align: center;">21.9%</td> <td style="text-align: center;">C0. Manufacturing</td> </tr> <tr> <td style="text-align: center;">9.4%</td> <td style="text-align: center;">16. Timber and cork sector, except furniture, basketware and wickerwork</td> </tr> <tr> <td style="text-align: center;">21.7%</td> <td style="text-align: center;">17. Paper industry</td> </tr> <tr> <td style="text-align: center;">11.8%</td> <td style="text-align: center;">31. Furniture</td> </tr> </tbody> </table> | SALARY GAP - INE 2014 (total remuneration (average salary of men and women divided by average salary of men) | | 23.3% | All activities | 21.9% | C0. Manufacturing | 9.4% | 16. Timber and cork sector, except furniture, basketware and wickerwork | 21.7% | 17. Paper industry | 11.8% | 31. Furniture |
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| <p>EUROSTAT</p> <p>https://ec.europa.eu/eurostat/home</p> <p>Eurostat. 2018. Women in the EU earned on average 16% less than men in 2016.</p> <p>http://ec.europa.eu/eurostat/documents/2995521/8718272/3-07032018-BP-EN.pdf/fb402341-e7fd-42b8-a7cc-4e33587d79aa</p> | <p>The gap in the forestry sector is smaller than the gap in the total Spanish manufacturing industry, and smaller than the total of the activities gathered by this source of information. According to the INE, in the case of women, there is little sample in these branches.</p> <p>Aggregates are available at: http://www.ine.es/jaxi/Datos.htm?path=/t22/p133/a2014/I0/&file=01004.px</p> <p>According to recent data published by Eurostat (2015), Spain is below the European average (difference in average gross hourly earnings between men and women).</p> <p>http://ec.europa.eu/eurostat/statistics-explained/index.php/File:Gender_pay_gap,_2015_(%25_difference_between_average_gross_hourly_earnings_of_male_and_female_employees,_as_%25_of_male_gross_earnings,_unadjusted_form)_YB17.png</p> <p>In 2015, Spain had a value of 14.9%, compared to the EU average of 16.6%, ranking below countries such as Germany, United Kingdom, Portugal and France, among others.</p> <p>In March 2018 the data published by the EU statistics office Eurostat show that the gender pay gap in the European Union at the end of 2016 was 16.2%, the same number as in the previous year, which reflects a decrease of 0.6 percentage points in the last five years. Compared to European averages, Spain shows a lower wage disparity between men and women - 14.2%, meaning that for every euro earned by men for one hour of work, Spanish women earned 85.8 cents. These figures place Spain in the fourteenth position of the 28 countries of the European Union; i.e. in a better position than countries such as Germany, France, Holland, United Kingdom or Denmark.</p> <p>Low risk of wage discrimination by gender</p> |
| | <p><i>Observation (CEACR) - adopted 2014, published 104th ILC meeting (2015).</i></p> |

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| <p>International Labour Organization. Observation (CEACR)-adopted 2014, published 104th ILC session (2015). http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO::P13100_CO_MMENT_ID,P13100_LANG_CODE:3190028,es:NO</p> | <p><i>Discrimination (Occupation and Employment) Convention, 1958 (No 111) - Spain</i> “The Committee takes note of the observations made by the Trade Union Confederation of Workers' Commissions (CCOO), received on 8 and 22 August 2014, which were also submitted by the Government together with its report. The Committee takes note of the comments of the General Workers Union (UGT), received on 29 August 2014. The Committee also notes the Government's response to this feedback, received on 25 November 2014, which will be considered in due time.</p> <p>Article 1 of the Convention. Discrimination based on race, colour, religion and national extraction. In its previous comments, the Committee requested the Government to provide information on the measures, programmes and plans of action to promote equality of opportunity and treatment and to address discrimination in employment and occupation based on race, colour, religion and national extraction. The Committee notes that, in its observations, the UGT indicates that the Government has not adopted plans of action and measures to promote equality of opportunity for immigrants. Nor has it taken measures to engage in social dialogue to promote codes of conduct and good practices in employment, as provided for under the Strategic Plan for Citizenship and Integration (PECI) 2011–14. There has also been a substantial cut in the budget allocated to the implementation of various measures, including the Strategic Plan. The Committee notes that, according to the Government, a comprehensive strategy to combat racism, racial discrimination, xenophobia and other forms of intolerance has been elaborated in the context of the PECI 2011–14. Although the strategy is not targeted at specific groups of the population, it takes into consideration the situation of migrants and Roma as the most vulnerable.</p> |
| <p>International Labour Organization. Observation (CEACR) - adopted 2014, published 104th ILC session (2015) http://www.ilo.org/dyn/normlex/en/f?p=1000:13100:0::NO::P13100_CO_MMENT_ID,P13100_LANG_CODE:3190028,es:NO</p> | <p>Based on the principle of cross-cutting nature of the equality of treatment, provision has been made for a series of measures in various areas, such as education, awareness raising and employment. The Committee notes that, according to the Government, a project to establish a mapping of discrimination in Spain has been adopted, in the context of the PECI 2011–14, which involves conducting perception surveys and systematically collecting empirical and official data on complaints, infringements and penalties, as well as offences and crimes of a discriminatory nature.</p> <p>While noting the various measures, programmes and strategies adopted in the framework of the PECI 2011–14, the Committee notes that the Government has not provided information on the specific impact of these measures on addressing discrimination on grounds of race, colour, religion and national extraction in employment and occupation. The Committee emphasizes the importance of evaluating the impact of the measures adopted in the framework of the PECI 2011–14 in order to ascertain whether they have made an effective contribution to the elimination of</p> |

FSC-NRA-ES-V1-1

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| | <p>discrimination on grounds of race, colour, religion and national extraction and to the promotion of equality of opportunity and treatment in respect of these grounds for all categories of workers in all sectors of employment and occupation (see General Survey on the fundamental Conventions, 2012, paragraphs 844–847). <i>The Committee requests the Government to ensure that the necessary resources have been allocated for the implementation of the action and measures provided for under the PECl 2011–14, in particular in the framework of the comprehensive strategy to combat racism, racial discrimination, xenophobia and other forms of intolerance. The Committee also requests the Government to assess the impact of such actions and measures addressing discrimination in employment and occupation for men and women on grounds of race, colour, religion and national extraction, in particular with respect to the situation of immigrants and the Roma. The Committee also requests the Government to provide information on the mapping of discrimination in Spain and the measures adopted as a result. The Committee requests the Government to provide information on this matter, as well as on all the obstacles and difficulties encountered. The Committee also requests the Government to provide information on the mapping of discrimination in Spain and the measures adopted as a result. The Committee requests the Government to provide information on this matter, as well as on all the obstacles and difficulties encountered. The Committee also requests the Government to provide information on the mapping of discrimination in Spain and the measures adopted as a result. The Committee requests the Government to provide information on this matter, as well as on all the obstacles and difficulties encountered.</i></p> <p>Low risk of discrimination based on race, color, religion, and national origin.</p> <p>Article 2. Equality of opportunity between men and women. The Committee notes that, in its observations, the CCOO indicates that the number of equality plans adopted by enterprises declined in 2013 and 2014 and that measures to achieve equality between men and women in all enterprises, including those with less than 250 workers, have been frozen. Furthermore, the tripartite evaluation of the Basic Act on effective equality between women and men (No.3/2007) has not yet been conducted. In its observations on the application of the Equal Remuneration Convention, 1951 (No. 100), the UGT also refers to the failure to adapt the Strategic Plan for Equality of Opportunities (PEIO 2014–16) to the present economic crisis, which has had a negative impact on women’s employment. The Committee notes the information provided by the Government on the various legislative measures</p> |

FSC-NRA-ES V1-1

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| | <p>and practices adopted to promote equal opportunities and treatment between men and women. The Committee also notes the various equality plans adopted by a number of enterprises, the subsidies granted to small and medium-sized enterprises to draw up such plans, and the increase in the percentage of collective agreements incorporating provisions concerning equality plans (from 63 per cent in 2012 to 64.44 per cent in 2014). The Government adds that an academic study on Act No. 3/2007 has been prepared, which was submitted to the trade union organizations as a basis upon which to make a tripartite evaluation of the Act in question. The Committee notes the evaluation of the PEIO 2008–11, according to which the progress registered in women’s access to education has not been reflected in terms of their access, tenure, working conditions and access to positions of responsibility. This may be attributed to, inter alia, the difficulty of reconciling family and work responsibilities and the marked segregation in education and employment. The Government states that these conclusions served as a basis for drafting the PEIO 2014–16. (..) The Committee notes that as part of its strategic objectives, the PEIO 2014–16 seeks to tackle this situation and is providing for the adoption of a special plan for the equality of women and men at work and against wage discrimination 2014–16. The Committee refers in this respect to the comments it made when examining the application of the Equal Remuneration Convention, 1951 (No. 100). <i>The Committee requests the Government to continue taking proactive measures with a view to increasing the number of enterprises adopting equality plans and to indicate whether these plans are the outcome of collective bargaining. The Committee also requests the Government to provide information on the measures adopted in the framework of the PEIO 2014–16 and on the special plan for the equality of women and men at work and against wage discrimination 2014–16; as well as on the way in which such measures have been adjusted to the present crisis and the impact of such measures on the promotion of equality between men and women. Please also provide information on the results of the evaluation of the Organic Law for the Effective Equality of Women and Men (No. 3/2007) “ “The Committee also requests the Government to provide information on the measures adopted under PEIO 2014-16 and the special plan for the equality of women and men at work and against wage discrimination 2014-16; as well as on how the measures of the current crisis have been adjusted and the impact of these measures on the promotion of equality between men and women. Please also provide information on the results of the evaluation of the Organic Law for the Effective Equality of Women and Men (No. 3/2007) “ “The Committee also requests the Government to provide information on the measures adopted under PEIO 2014-16 and the special plan for the equality of women and men at work and against wage discrimination 2014-16; as well as on how the measures of the current crisis have been adjusted and the impact of these measures on the promotion of equality between men and women. Please also provide</i></p> |

FSC-NRA-ES V1-1

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| | <p><i>information on the results of the evaluation of the Organic Law for the Effective Equality of Women and Men (No. 3/2007) ".as well as on the way in which the measures of the current crisis have been adjusted and the impact of these measures on the promotion of equality between men and women. Please also provide information on the results of the evaluation of the Organic Law for the Effective Equality of Women and Men (No. 3/2007) ".as well as on the way in which the measures of the current crisis have been adjusted and the impact of these measures on the promotion of equality between men and women. Please also provide information on the results of the evaluation of the Organic Law for the Effective Equality of Women and Men (No. 3/2007)".</i></p> <p>There is no other evidence found for specified risks in Spain in relation to the conventions 105, 138 or 105 182 in the Committee's observations for the years 2011-2014.</p> <p>Low risk of discrimination against women at work.</p> |

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| <p>Committee on the Elimination of Discrimination against Women Office of the High Commissioner for Human Rights (OHCHR) http://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CEDAW%2fC%2fESP%2fCO%2f7-8&Lang=en</p> | <p>Committee on the Elimination of Discrimination against Women Office of the High Commissioner for Human Rights (OHCHR) Concluding observations on the combined seventh and eighth periodic reports of Spain; 29 July 2015. General context. 8. The Committee notes with concern that the financial and economic crisis and austerity measures taken by the State party to address it have had negative effects on women in all spheres of life. The Committee also notes with concern that no study or evaluation has been conducted to monitor the gender-specific effects of the crisis. The Committee takes into account the exceptional circumstances that the State party has been facing during the past few years. It reminds the State party, however, that, even in a time of fiscal constraint and economic crisis, special efforts must be made to respect women's rights, sustain and expand social investment and social protection and employ a gender-sensitive approach, according priority to women in vulnerable situations and avoiding retrogressive measures. (..) Visibility of the Convention, the Optional Protocol and the Committee's general recommendations. 10. The Committee notes with concern the lack of understanding by the State party of its due diligence obligation and the lack of follow-up to the Committee's views on communication No. 47/2012, González Carreño v. Spain. It notes the insufficient action taken by the State party to train judges and lawyers on the Convention and the Optional Protocol and to integrate their provisions into its legal framework. It is further concerned that women themselves, especially women in rural areas and migrant women, are unaware of their rights under the Convention and thus lack the information necessary to claim such rights. 11. The Committee recommends that the State party: (A) Ensure that the Convention, the Optional Protocol and the Committee's general recommendations are sufficiently known and applied by all branches of government and the judiciary as a framework for laws, court decisions and policies on gender equality and the advancement of women; (B) Take appropriate measures to implement the recommendations in the Committee's views on communication No. 47/2012, González Carreño v. Spain; (c) Enhance women's awareness of their rights under the Convention and the remedies available to them to claim violations of such rights, and ensure that information on the Convention, the Optional Protocol and the Committee's general recommendations is provided to all women, including women in rural areas and migrant women; (d) Provide legal education and regular training for government officials, judges, lawyers, magistrates, prosecutors,</p> |

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| | <p>police officers and other law enforcement officials on the Convention and the Optional Protocol and on their application, so that the Convention and the Optional Protocol can serve as an effective framework for all laws, court decisions and policies on gender equality and the advancement of women.</p> |
| <p>WORLD ECONOMIC FORUM. The Global Gender Gap Report 2017. https://www.weforum.org/reports/the-global-gender-gap-report-2017</p> | <p>(..) Employment.</p> <p>28. The Committee is concerned that the austerity measures introduced in response to the economic and financial crisis have had a severe and disproportionate impact on women, in particular women with disabilities, older women and women domestic workers. Women have faced unemployment, reductions in social security and dependent care payments, wage freezes and the transformation of full-time jobs into part-time jobs with overtime hours. It is particularly concerned about the following issues:</p> <p>(a) The persistent gender wage gap, which at 17.8 per cent is higher than the average in the European Union; vertical and horizontal segregation in the labour market; and the concentration of women in part-time work, which adversely affects their career development and pension benefits;</p> <p>(b) The low representation of women in managerial and decision-making positions and on boards of directors (18.2 per cent) and that neither Organic Law No. 3/2007 on effective equality for men and women nor Law No. 31/2014 amending the Corporations Act provides sanctions for the non-enforcement of the required gender balance on the boards of directors of large companies;</p> <p>(c) That the State party has not ratified the Domestic Workers Convention, 2011 (No. 189), of the International Labour Organization.</p> <p>29. The Committee recommends that the State party:</p> <p>(a) Review its legislation and policies in order to promote equal opportunities and equal treatment of women in employment, including career opportunities, and to limit the exposure of women to segregated and precarious work; (...).</p> <p>According to the analysis carried out in the Global Gender Gap Report 2017 on the Laws of non-discrimination and recruitment of women (Consolidated response to the survey, which represents the expert opinion of local professionals in family law, labour law and criminal law, answering the question: "Does the law mandate non-discrimination on the basis of gender in recruitment?"). Spain obtained an overall score of 0.746, above the average of the 144 countries consulted (value 1: parity). Specifically, in the areas of opportunities and economic participation, it obtained a score of 0.657 (average 0.585).</p> |

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| | Low risk of discrimination against women in the forestry sector. |
|---|---|
| <p>International Labour Organization. ILO Declaration on Fundamental Principles and Rights at Work. Country reports. http://www.ilo.org/declaration/lang--en/index.htm</p> <p>Source of several reports. Search for 'racial discrimination', 'child labour', 'forced labour', 'gender equality', 'freedom of association'.</p> <p>Ombudsman (Defensor del Pueblo). https://www.defensordelpueblo.es/area/migraciones/</p> <p>Attorney General https://www.fiscal.es/fiscal/publico/ciudadano/fiscal - Proudly Presents foreigners!/ut/p/a1/04_Sj9CPyKssy0xPLMnMz0vMAfGjzOI9HT0cDT2DDDbzcfSzczDBzdPYOdTD08jINdjYAKIoEKDHAARwNC-sP1o_ApsQgygSrAY0VBboRBpqOilgD-HNNY/dl5/d5/L2dJQSEvUU:3QS80SmIFL1o2X0IBSEExSVMwSkdMOEYwQUdJU0I1SEgzNEc3/?itemId=561750</p> | <p>Many migrants work in the agricultural and forestry sector, and there is no evidence of clear discrimination against them. There is a comprehensive analysis at the national level that encompasses all economic sectors.</p> <p>Foreigners, regardless of their documentary situation in Spain or their age, may contact the Ombudsman if they consider that a Spanish administration has violated their rights or if they have suffered delays in the processing of nationality records by residence.</p> <p>The Ombudsman may pay unannounced visits to detention centres for foreigners. The people who are there can have personal interviews if they wish so. It also supervises the performance of Spanish consulates abroad. On the Ombudsman's website there are no notifications related to this discrimination. https://www.defensordelpueblo.es/area/migraciones/</p> <p>There are no notices related to this discrimination registered in the Attorney General's portal either.</p> <p>The Office of the High Commissioner for Human Rights (OHCHR) in the profile of Spain and specifically in the sixth periodic report of Spain (E/C.12/ESP/6) at its 16th and 17th meetings (see E/C.12/SR.16 and 17), held on 21 and 22 March 2018. At its 28th meeting, on 29 March 2018, it adopted its concluding observations. None of them expressed concern about discrimination against migrant workers, although the State party was encouraged to ratify the International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families.</p> <p>Based on the information gathered and the knowledge of the national forestry sector, migrants are integrated into society and perform jobs like any other national citizen; there is no evidence of discrimination against migrant workers.</p> |
| | <p>Low risk of discrimination against migrant workers</p> |

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United Nations Human Rights. Office of the High Commissioner.

<https://www.ohchr.org/EN/Countries/ENACARRegion/Pages/ESIndex.aspx>

https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=E/C.12/ESP/CO/6&Lang=En

Beate Andrees. International Labour Office Geneva. 2008. Forced labour and trafficking in Europe: how people are trapped in, live through and come out.

http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_090548.pdf

Working Paper - Forced labour and trafficking in Europe: how people are trapped in, live through and come out By Beate Andrees. International Labour Office, Geneva. February 2008

“A further difficulty is to assess the cumulative use of coercive practices. Survey data as well as case studies suggest that victims of forced labour have been subjected to various forms of coercion at the same time. An analysis of qualitative case studies from Germany and Portugal has brought to light the following picture that is typical for sectors other than the sex industry: The chain of exploitation starts with deception about working and living conditions, followed by withholding of wages or other wage manipulations combined with threats of denunciation to the authorities (if the person was in an irregular situation). In cases, where migrant workers resisted and demanded fair treatment, violence occurred in the form of an organised or spontaneous beating.

This repetitive experience has led some migrant workers to help themselves, up to a point where police had to rescue employers who were kidnapped and tortured by workers who demanded their back wages (Cyrus, 2005; Pereira/Vasconcelos, 2007)”.
[...] “According to the ILO research, the following sectors other than the sex industry are particularly vulnerable to forced labour and exploitative labour practices: construction, agriculture, textiles and garments, restaurants and catering services, domestic and care work”.

[...] “Employers in certain economic sectors operate within or at the margins of a large informal economy where labour rights, tax provisions, immigration and social security regulations are hardly enforced. At the time when this research was conducted, the risk of detection was low and sanctions did not act as an effective deterrent due to corruption or other enforcement problems. In countries with well-developed labour inspection systems, such as Germany or Portugal, employers tend to transfer risks to sub-contractors. These sub-contractors can be bogus or “letterbox” companies that claim to be based abroad. Some of them vanish as soon as they are targeted by law enforcement. Others are officially registered, but they operate with very narrow margins of profits that force them to resort to illegal practices. Setting up a subcontracting firm in one of the economic sectors cited above requires very little entry capital or knowledge. Very often, sub-contractors recruit workers and take care of all labour related issues.²⁵ Workers and employers are not in direct contact anymore. These case studies indicate that while forced labour may occur within mainstream business it is more common within the sub-contracting chain in the countries that were covered by ILO research”.

[...] “The following case of the abusive recruitment and placement of Portuguese migrant workers in other EU member

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

Guidance

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- Are there any labour rights infringements limited to specific sectors?

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| | <p>states (e.g. United Kingdom, the Netherlands and Spain) is an anomaly to the hypothesis above. It highlights that informational and financial constraints can also affect migrant workers who move across countries with strong institutions that have levelled these constraints to some extent. According to a recent ILO study (Pereira/Vasconcelos, 2007), systematic and serious violations of labour rights of Portuguese migrant workers abroad are often linked to temporary employment agencies that are not legally registered. Even legitimate agencies have been reported to violate labour standards, though in a less serious way. For example, interviewees referred to employment agencies owned by Turkish nationals in the Netherlands that recruit workers through a Portuguese branch in a highly informal manner. These are often very small firms, operating with no more than three people.</p> <p>In other cases, for example the recruitment of Portuguese construction workers to Spain, Portuguese construction firms act as sub-contractors and supply labour to their counterparts in Spain. Again, these subcontractors are very small and are often managed by former migrant workers”.</p> |
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| <p>International Labour Office (ILO) 2012. ILO Global Estimate of Forced Labour. Results and methodology. http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_182004.pdf</p> | <p>Spain was not a case of this study, but some analyses and conclusions are valid for all European countries. No information was found regarding the specified risks in Spain, nor in the forestry sector in Spain. Low risk for forced labour.</p> <p>International Labour Office (ILO) 2012. ILO Global Estimate of Forced Labour. Results and methodology. http://www.ilo.org/wcmsp5/groups/public/---ed_norm/---declaration/documents/publication/wcms_182004.pdf ILO global estimate of forced labour in 2012; Results and methodology (International Labour office, Special Action Programme to combat Forced Labour- SAP-FL, year 2012) " 2.3 Results by region</p> <p>When the prevalence of forced labour is examined (number of victims per 1,000 inhabitants), the rate is highest in the South-Eastern Europe and Commonwealth of Independent States (CEE/CIS) Central and Africa (AFR) regions at 4.2 and 4.0 per 1,000 inhabitants respectively, and lowest in developed economies and the European Union (dE & EU) at 1.5 per 1,000 inhabitants (Figure 4). Middle East (ME), Asia and the Pacific (AP) and Latin America and the Caribbean (LA) are in the middle of the range, at 3.4, 3.3 and 3.1 per 1,000, respectively. The relatively high prevalence in Central and Southern Europe and CIS reflects the fact that the population is much smaller than, for example, in Asia, while reports of trafficking for labour and sexual exploitation and of state-imposed forced labour in the region are numerous. The low rate in developed economies and the European Union can be attributed to the most effective regulatory mechanisms in place in these countries.</p> <p>Low risk for forced labour.</p> |
| <p>ILO Child Labour Toolkit by country: http://www.ilo.org/ipecc/Regionsandcountries/lang--en/index.htm</p> | <p>Spain is not included in this ILO document. Low risk of child labour</p> |
| <p>International Labour Organization. ILO Helpdesk for enterprises on international labour standards: http://www.ilo.org/empent/areas/business-helpdesk/lang--en/index.htm</p> | <p>There is no evidence of specified risks in Spain. Low risk</p> |

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| <p>Office of the United Nations High Commissioner for Human Rights.</p> <p>United Nations Human Rights. Human Rights (OHCHR), Committee on the Rights of the Child: http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx</p> | <p>Spain has ratified the Convention on the Rights of the Child. United Nations. 2010. Convention on the Rights of the Child. http://www.acnur.org/fileadmin/Documentos/BDL/2012/8550.pdf</p> <p><i>Consideration of reports submitted by States parties under article 44 of the Convention</i></p> |
| | <p><i>Concluding observations: Spain</i></p> <p>B.Follow-up measures and progress achieved by the State party</p> <p>5. The Committee notes with appreciation the positive developments related to the implementation of the Convention, including, in particular, the adoption of:</p> <ul style="list-style-type: none"> (A) First National Strategic Plan for Children and Adolescents (2006-2009); (B) Second National Action Plan against Commercial Sexual Exploitation of Children and Adolescents (2006-2009); (C) Strategic Plan on Citizenship and Integration (2007-2010); (D) Organic Law 5/2010 of 22 June amending the Criminal Code, which extends the scope of the crime of child pornography and defines the crime of sexual cyber-harassment; and (E) Organic Law 11/2003 of 29 September on specific measures relating to public safety, domestic violence and social integration of foreigners, which defines the crime of female genital mutilation (FGM), as well as Organic Law 3/2005 which provides for extraterritorial prosecution of FGM. <p>6. The Committee welcomes the ratification of the Convention on the Rights of Persons with Disabilities and its Optional Protocol (December 2007); Council of Europe Convention on Action against Trafficking in Human Beings (April 2009); and Council of Europe Convention on the Protection of Children against Sexual Exploitation and Abuse (August 2010).</p> <p>C.Main areas of concern and recommendations</p> <p>1. General measures of implementation (arts. 4, 42 and 44 (para. 6) of the Convention)</p> <p>The Committee's previous recommendations</p> <p>7. The Committee welcomes efforts by the State party to implement the Committee's concluding observations on its second periodic report (CRC/C/15/Add.185), but notes that some of the recommendations contained therein have not been sufficiently addressed. The Committee notes that those concerns and recommendations are reiterated in the present document.</p> |

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8. The Committee urges the State party to take all necessary measures to address the recommendations in the concluding observations on the second periodic report that have not yet been sufficiently implemented, including those related, in particular, to coordination, data collection, discrimination, migrant children, unaccompanied foreign children, and children deprived of liberty. In this context, the Committee draws the attention of the State party to its general comment No. 5 (2004) on general measures of implementation of the Convention on the Rights of the Child.

Legislation

9. While welcoming the efforts made by the State party to harmonize its legislation with the principles and provisions of the Convention, the Committee notes that the laws and regulations applied in autonomous communities differ and are not always consistent with the Convention in important areas, such as the protection of children at risk, neglected or in foster care, or the treatment of unaccompanied foreign children.

10. The Committee recommends that the State party take all necessary measures to ensure that legislation and administrative regulations in all autonomous communities conform fully to the principles and provisions of the Convention and the two Optional Protocols.

Coordination

11. The Committee welcomes the measures and actions taken by the different autonomous communities to promote and protect children's rights. It takes note of the information provided by the State party concerning existing mechanisms of cooperation and collaboration between the central government and the autonomous communities, including the Social Affairs Sectoral Conference (Conferencia Sectorial de Asuntos Sociales), the Inter-Autonomous Commission of Directors General for Children, and the Observatory for Children, but it is concerned at the lack of a coordination mechanism on children's rights at the national level.

12. The Committee recommends that the State party continue its efforts to enhance an effective and adequate coordination system within the central administration and between the autonomous communities to implement policies for the promotion and protection of the child, as previously recommended.

(..) Allocation of resources

15. The Committee welcomes the upward trend in budgetary allocations to social sector activities up to 2008, including policies and programmes addressing children and adolescent rights. However, it notes that difficulties in identifying specific allocations for children in the national budget continue to exist. The Committee expresses concern at the absence of children-specific items in the plans and budgets drawn up by the State to address the current crisis which is deeply affecting the State party, with an unemployment rate of some 20 per cent, and 25 per cent of children living in or at risk of poverty. Furthermore, the Committee continues to be concerned at the lack of information on

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| | <p>budgetary allocations for children by the autonomous communities.</p> <p>No information was found in relation to child labour, the forestry sector, or any other source of specific risks in Spain.</p> <p>Low risk of child labour.</p> |
| <p>United Nations Human Rights. Committee on the Elimination of Discrimination against Women</p> <p>http://www.ohchr.org/en/hrbodies/cedaw/pages/cedawindex.aspx (Use the link to 'Key Documents' on the left side. Go to "Observations" and country search). (See CW Cat. 1)</p> <p>Or:</p> <p>Top right, select the country in the CEDAW treaty, click on the last reporting period and select concluding observations</p> | <p>http://tbinternet.ohchr.org/_layouts/treatybodyexternal/Download.aspx?symbolno=CEDAW%2fC%2fESP%2fCO%2f7-8&Lang=en</p> <p><i>Committee on the Elimination of Discrimination against Women (CEDAW)</i></p> <p><i>Concluding observations on the combined seventh and eighth periodic reports of Spain; 29 July 2015.</i></p> <p>General context.</p> <p>8. The Committee notes with concern that the financial and economic crisis and austerity measures taken by the State party to address it have had negative effects on women in all spheres of life. The Committee also notes with concern that no study or evaluation has been conducted to monitor the gender-specific effects of the crisis. The Committee takes into account the exceptional circumstances that the State party has been facing during the past few years. It reminds the State party, however, that, even in a time of fiscal constraint and economic crisis, special efforts must be made to respect women's rights, sustain and expand social investment and social protection and employ a gender-sensitive approach, according priority to women in vulnerable situations and avoiding retrogressive measures.</p> <p>(..) Visibility of the Convention, the Optional Protocol and the Committee's general recommendations.</p> <p>10. The Committee notes with concern the lack of understanding by the State party of its due diligence obligation and the lack of follow-up to the Committee's views on communication No. 47/2012, González Carreño v. Spain. It notes the insufficient action taken by the State party to train judges and lawyers on the Convention and the Optional Protocol and to integrate their provisions into its legal framework. It is further concerned that women themselves, especially women in rural areas and migrant women, are unaware of their rights under the Convention and thus lack the information necessary to claim such rights.</p> <p>11. The Committee recommends that the State party:</p> <p>(A) Ensure that the Convention, the Optional Protocol and the Committee's general recommendations are sufficiently known and applied by all branches of government and the judiciary as a framework for laws, court decisions and policies on gender equality and the advancement of women;</p> |

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Are there any labour rights infringements limited to specific sectors?

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| | <p>(B) Take appropriate measures to implement the recommendations in the Committee's views on communication No. 47/2012, González Carreño v. Spain;</p> <p>(c) Enhance women's awareness of their rights under the Convention and the remedies available to them to claim violations of such rights, and ensure that information on the Convention, the Optional Protocol and the Committee's general recommendations is provided to all women, including women in rural areas and migrant women;</p> <p>(d) Provide legal education and regular training for government officials, judges, lawyers, magistrates, prosecutors, police officers and other law enforcement officials on the Convention and the Optional Protocol and on their application, so that the Convention and the Optional Protocol can serve as an effective framework for all laws, court decisions and policies on gender equality and the advancement of women.</p> <p>(..) Employment.</p> |
| | <p>28. The Committee is concerned that the austerity measures introduced in response to the economic and financial crisis have had a severe and disproportionate impact on women, in particular women with disabilities, older women and women domestic workers. Women have faced unemployment, reductions in social security and dependent care payments, wage freezes and the transformation of full-time jobs into part-time jobs with overtime hours. It is particularly concerned about the following issues:</p> <p>(a) The persistent gender wage gap, which at 17.8 per cent is higher than the average in the European Union; vertical and horizontal segregation in the labour market; and the concentration of women in part-time work, which adversely affects their career development and pension benefits;</p> <p>(b) The low representation of women in managerial and decision-making positions and on boards of directors (18.2 per cent) and that neither Organic Law No. 3/2007 on effective equality for men and women nor Law No. 31/2014 amending the Corporations Act provides sanctions for the non-enforcement of the required gender balance on the boards of directors of large companies;</p> <p>(c) That the State party has not ratified the Domestic Workers Convention, 2011 (No. 189), of the International Labour Organization.</p> <p>29. The Committee recommends that the State party: (..) Review its legislation and policies in order to promote equal opportunities and equal treatment of women in employment, including career opportunities, and to limit the exposure of women to segregated and precarious work; (..) Low risk of discrimination against women in the forestry sector.</p> |

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| <p>Human Rights Watch. UN Human Rights Council: Adoption of the outcome of the Universal Periodic Review of Spain: http://www.hrw.org/ https://www.hrw.org/news/2015/06/25/un-human-rights-council-adoption-outcome-universal-periodic-review-spain</p> | <p><i>HRW 25 June 2015</i> <i>UN Human Rights Council: Adoption of the outcome of the Universal Periodic Review of Spain; Statement delivered under Item 6</i> “Human Rights Watch welcomes that Spain’s Universal Periodic Review addressed key issues of concern, and acknowledge that Spain accepted many important recommendations. We remain concerned about legislation and practices in Spain that undermine the rights of migrants and asylum seekers; freedom of peaceful assembly and association; sexual and reproductive rights; and the rights to an effective defense and freedom from torture and cruel, inhuman or degrading treatment”. There are no data on specified risk found in relation to labour rights in Spain. Low risk</p> |
| <p>Verisk Maplecroft. Latest products and reports. http://maplecroft.com/portfolio/new-analysis/2013/10/15/child-labour-risks-increase-china-and-russia-most-progress-shown-south-america-maplecroft-index/</p> | <p>Spain scores low-medium risk in the child labour index. Low risk of child labour</p> |
| <p>The ITUC Global Rights Index ranks 139 countries against 97 internationally recognized indicators to assess where workers' rights are better protected, in law and in practice.</p> | <p><i>New Global Rights Index ITUC - World's Worst Countries for Workers</i> “The International Trade Union Confederation has been collecting data on the violation of trade union rights around the world for the last 30 years. Now for the first time the ITUC Global Rights Index presents carefully verified information from the last 12 months in an easy-to-use format so that every government and business can see how their laws and supply chains stack up”. International Trade Union Confederation. 2014. ITC Global Rights Index. http://www.ituc-csi.org/IMG/pdf/survey_ra_2014_eng_v2.pdf</p> |
| <p>The survey provides information on violations of the rights to freedom of association, collective bargaining and strike as defined in ILO Conventions, in particular ILO Convention Nos. 87 and 98, as well as the jurisprudence developed by ILO supervisory mechanisms. ITUC CSI IGB. New Global Rights Index ITUC - World's Worst Countries for Workers. http://www.ituc-csi.org/new-ituc-global-rights-index-the?lang=en</p> | <p>The report distinguishes five groups of countries with scores from 1 to 5 (1 being the countries with the highest level of protection of collective labour rights). Spain is classified in category 2: “Repeated violation of rights”. “Countries with a rating of 2 have slightly weaker collective labour rights than those with a rating of 1. Certain rights have been under repeated attack by governments and/or companies and have undermined the struggle for better working conditions”. Low risk of violations of worker’s right to organize.</p> |

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<http://www.ncbuy.com/reference/country/humanrights.html?code=sp&sec=6d>

Spain - Human Rights Report

Status of child labour practices and minimum age for employment

Child labour in general was not a problem. The legal minimum age for employment of children is 16. The law also prohibits the employment of persons under 18 at night, overtime, or in sectors considered dangerous. The Ministry of Labour and Social Affairs was primarily responsible for implementation, and the minimum age has been effectively applied in the main industries and in the service sector. It was more difficult to enforce the law on small farms and in family businesses, where there was still some child labour. Legislation prohibiting child labour has been effectively implemented in special economic zones.

Low risk of child labour.

Human trafficking

Human trafficking is prohibited by law; however, trafficking in women and adolescent girls remains a problem. There were some reports of trafficking in younger children.

The law defines trafficking as a crime. (..)

Spain was both a destination and transit country for persons trafficked for the purpose of sexual exploitation, and to a lesser extent forced labour (see Section 6, d). Women were trafficked mainly from Latin America (Colombia and Ecuador), Eastern European countries (Romania and Bulgaria), sub-Saharan Africa (Nigeria, Guinea, Sierra Leone), and, to a lesser extent, North Africa. Asians, including China, were trafficked to a much lesser degree, and more often for work other than prostitution. Trafficking involved almost exclusively the importation of women for prostitution, although there were reports of isolated cases where victims were employed in other jobs, including agriculture and workshops. Women trafficked were usually 18 to 30 years old, but some girls were as young as 16 years old.

Low risk of human trafficking in the forestry sector.

The Guardian

<http://www.theguardian.com/global-development/2013/jun/05/european-governments-oblivious-forced-labour-conditions>

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| Sources of information | Risk designation and determination of risk |
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| <p>IZA. 2012. Gender Gaps in Spain: Policies and Outcomes over the Last Three Decades. http://personales.unican.es/sanchezv/dp6812_IZA.pdf</p> | <p><i>According to a report, European governments are unaware of forced labour conditions. Study of working conditions in countries including France, Italy and Germany suggests up to 880,000 people being exploited.</i></p> <p>“Cases discovered in the report include JRF trafficking and forced labour in German strawberry fields, the exploitation of Moroccan and Tunisian seasonal workers in French agriculture, domestic servitude in Ireland, and Chinese immigrants trapped in bonded labour in textile factories in Spain”.</p> <p>Low risk of forced labour in the forestry sector.</p> <p><i>Gender Gaps in Spain: Policies and Outcomes over the Last Three Decades IZA DP No 6812, August 2012.</i></p> <p>“V. CONCLUSIONS</p> <p>In this paper, we document recent trends in gender equality in employment and wages in Spain and try, following the existing literature, to relate these trends to important changes in public policy. Our results show that: i) Last decades witnessed a huge decline in the gender gap in employment as women, in particular married women, entered the labor force. There remains, however, significant difference between employment patterns of males and females, as females are less likely to work, and if they work they are more likely to be employed part time and with temporary contracts. These differences are more pronounced for women with children younger under than 3 years old. Female employment is also concentrated in lower paid jobs (such as clerical support and service and sales). ii) Although the observed gender wage gap has declined, the gender gap (after controlling for worker and job characteristics) did not decline much between 1995 and 2006 (years for which the data on wages is available). Furthermore, the gender gap in wages is driven mainly by differences in returns to individual characteristic. While women are more qualified than men in observable labor market characteristics, they end up earning less. iii) Public policy seems to affect female employment. In particular, there was a significant acceleration of female employment in 2000s. This was a period in which many policies that were implemented after early 1990s started to have their longer term effects. It was also a period during which Spain received a large number of immigrants, which had a positive impact on female labor force</p> |

FSC-NRA-ES V1-1

NATIONAL RISK ASSESSMENT FOR SPAIN 2018

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

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participation”.

The paper makes a historical analysis between sexes, encompassing all economic sectors, not being able to generalize the wage gap to all sectors.

Workers' unions (USO and CCOO) have been consulted about the existence of a wage gap in the forestry sector, and none of them have data or reports that attest to the existence of this wage gap.

According to INE data, the gap in the forestry sector is smaller than the gap in the total Spanish manufacturing industry, and smaller than the total of the activities gathered by this source of information.

According to recent data published by Eurostat, Spain is below the European average (difference in average gross hourly earnings between men and women).

Spain has a value of 14.9%, compared to the EU average of 16.6 %, ranking below countries such as Germany, United Kingdom, Portugal and France, among others.

See full justification on pages 98-102.

Low risk of wage discrimination by gender in the forestry sector.

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Amnesty International Report 2014/15:
The State of the World's Human Rights

Amnesty International, 2005. II Report 2014/15 Amnesty International. The State of the World's Human Rights.

<https://www.amnesty.org/en/documents/pol10/0001/2015/en/>
SPAIN (Page 167)

"VIOLENCE AGAINST WOMEN

According to the Ministry of Health, Social Policy and Equality, 45 women were killed by their partners or former partners during the year.

In August, the CEDAW Committee found that Spain had violated its obligations under the CEDAW Convention by failing to protect Angela González and her daughter Andrea from domestic violence. Andrea was murdered by her father in 2003. Despite more than 30 complaints, and repeated requests for protection, the courts had authorized unsupervised visits between Angela González' former partner and Andrea.

Statistics published during the year revealed a sharp decline in the rate of prosecutions of reported incidents of gender based violence since the entry into force of the Law on Comprehensive Protection Measures against

Gender-based Violence in 2005. The number of cases closed for lack of evidence by the specialized court for gender violence had increased by 158% between 2005 and 2013, prompting unheeded calls for a review of the effectiveness of both the Law and the specialized court".

Low risk of violence against women in the forestry sector.

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Conclusion on Indicator 2.2 Low Risk

The applicable 'low risk' threshold is (10). The applicable legislation for the area under assessment covers all ILO Fundamental Principles and Rights at Work; and the risk assessment for relevant Category 1 indicators confirms compliance with the applicable laws and legislation ('low risk');

There is no evidence that rights such as freedom of association and collective bargaining are not respected.

There is evidence that child labour is almost non-existent in Spain. Also, there is evidence that the number of children working illegally is negligible. There is no evidence of cases of child labour in the forestry sector.

Although the forestry sector is mentioned in a report as a sector in which victims of human trafficking are employed, there are no cases discussed in that report and no other evidence has been found on cases of forced labour in the forestry sector.

There is evidence of a gender pay gap in Spain. According to recent data published by Eurostat, Spain is below the European average (difference in average gross hourly earnings between men and women). Spain has a value of 14.9%, compared to the EU average of 16.6 %, ranking below countries such as Germany, United Kingdom, Portugal and France, among others.

But there is no specific evidence of this type of discrimination in the forestry sector, the risk identified according to some of the sources analyzed is distorted since it depends on the segment of women workers analyzed. Consultations with sector organizations and trade unions show no evidence of a wage gap in the forestry sector. According to INE data, the gap in the forestry sector is smaller than the gap in the total Spanish manufacturing industry, and smaller than the total of the activities gathered by this source of information.

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

Guidance:

- Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?
- Are the standards included in ILO Convention 169 and UNDRIP enforced in the area under assessment? (Please, refer to Category 1)
- Is there evidence of violations of IP/TP legal and customary rights?
- Are there conflicts of considerable magnitude [Note 6] concerning the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?
- Are there recognized laws and/or regulations and/or processes to resolve conflicts of considerable magnitude relating to TP or IP rights and/or communities with traditional rights?
- What evidence can demonstrate compliance with the laws and regulations identified above? (Please, refer to Category 1)
- Is conflict resolution widely accepted by affected actors as fair and equitable?

| Sources of information | Risk designation and determination of risk |
|--|--|
| ILO Core Conventions http://www.ilo.org/ilolex/english/docs/declworld.htm ILO Convention 169. | Low risk International Labour Organization. Ratifications for Spain. http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102847 Spain has ratified ILO Convention 169. The status of this ILO Convention is 'in force'. |
| Survival International: http://www.survivalinternational.org/ | Low risk There are no sources mentioning TP/IP presence in Spain, no sources giving an overview, such as the indigenous world, no report or website mentioning or claiming IP/TP presence or a discussion or debate about such presence. |
| Human Rights Watch: http://www.hrw.org/ | |
| Amnesty International http://amnesty.org | |
| The indigenous world http://www.iwgia.org/regions | |
| United Nations. Special Rapporteur on the Rights of Indigenous Peoples http://www.ohchr.org/en/issues/ipeoples/srindigenouspeoples/pages/sripeoplesindex.aspx | |
| UN Human Rights Council Universal Periodic Review http://www.ohchr.org/EN/HRBodies/UPR/Pages/Documentation.aspx | |
| United Nations. Surveillance of civil and political rights. http://www.ohchr.org/EN/HRBodies/CCPR/Pages/CCPRIndex.aspx country search | |
| You can also see: United Nations. Committee on the Elimination of Racial Discrimination. http://www.ohchr.org/EN/HRBodies/CERD/Pages/CERDIndex.aspx | |
| Intercontinental Cry http://intercontinentalcry.org/ | |
| Forest Peoples Programme: www.forestpeoples.org The focus of FPP is on Africa, Asia/Pacific and South and Central America. | |

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

Guidance:

Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?

Are the standards included in ILO Convention 169 and UNDRIP enforced in the area under assessment? (Please, refer to Category 1)

Is there evidence of violations of IP/TP legal and customary rights?

Are there conflicts of substantial magnitude [Note 6] concerning the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?

Are there recognized laws and/or regulations and/or processes to resolve conflicts of substantial magnitude relating to TP or IP rights and/or communities with traditional rights?

What evidence can demonstrate compliance with the laws and regulations identified above? (Please, refer to Category 1)

Is conflict resolution widely accepted by affected actors as fair and equitable?

Sources of information

Risk designation and determination of risk

Society for Threatened Peoples: http://www.gfbv.de/index.php?change_lang=english

Regional human rights courts and commissions: European

Court of Human Rights [Proudly Presents](https://www.echr.coe.int/Pages/home.aspx?p=- Proudly Presents)

<https://www.echr.coe.int/Pages/home.aspx?p=- Proudly Presents>

[Presents](https://www.echr.coe.int/Pages/home.aspx?p=- Proudly Presents)

Data provided by national Indigenous and/or Traditional Peoples' organizations;

Data provided by government institutions covering Indigenous Peoples' issues;

Data provided by national NGOs; documentation of IP and TP conflict cases (historical or ongoing);

National land tenure records, maps, titles and registration (Google);

Relevant census data;

- Evidence of engagement in decision making; (see information on implementation 169 and protests against new laws);

- Evidence of IP refusing to engage (e.g., on the basis of an unfair process, etc.); (see information on implementation 169 and protests against new laws)

National/regional land rights registers, ongoing or completed negotiations etc.;

Cases of IP and TP conflicts (historical or ongoing); Data on land use conflicts, and disputes (pending historical grievances/ and legal disputes);

Social Responsibility contracts (*Terms and Conditions*) established in accordance with the principles of FPIC (free, prior informed consent), when available;

Google '[Spain]' and one of the following terms "indigenous peoples' organizations", "traditional peoples' organizations", "land office registration", "land office", "indigenous peoples", "traditional peoples", "[name of IP]", "indigenous peoples + conflict", "indigenous peoples + land rights".

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

Guidance:

Are there Indigenous Peoples (IP), and/or Traditional Peoples (TP) present in the area under assessment?

Are the standards included in ILO Convention 169 and UNDRIP enforced in the area under assessment? (Please, refer to Category 1)

Is there evidence of violations of IP/TP legal and customary rights?

Are there conflicts of substantial magnitude [Note 6] concerning the rights of Indigenous and/or Traditional Peoples and/or local communities with traditional rights?

Are there recognized laws and/or regulations and/or processes to resolve conflicts of substantial magnitude relating to TP or IP rights and/or communities with traditional rights?

What evidence can demonstrate compliance with the laws and regulations identified above? (Please, refer to Category 1)

Is conflict resolution widely accepted by affected actors as fair and equitable?

Conclusion on indicator 2.3:

Low risk.

The following 'low risk' thresholds apply:

(16) There is no evidence leading to the conclusion of the presence of Indigenous and/or Traditional Peoples in the area under assessment (19) There is no evidence of conflicts of substantial magnitude concerning the rights of Indigenous and/or Traditional Peoples;

(21) Other evidence available does not challenge the 'low risk' designation.

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

General overview

Unless otherwise indicated, the information included in this section comes from information sources 1, 2 and 3.

Spain has 27.7 million ha of forests, which represent 55% of the national territory. Of these forests, 18.4 million ha are forested areas (36% of the national territory) and 9.3 million ha (19% of the national territory) are other wooded land (other wooded areas usually with a canopy cover fraction of less than 10%), according to FAO definitions that have also been adopted in the Yearbook of Forest Statistics. This high proportion of "other wooded land" in Spain means that the country has almost half of the EU's shrubland and grassland. This is of significant importance in terms of conservation, as Spain has a number of shrubland and grassland habitats which are priority habitats under the Habitats Directive (Council Directive 92/43/EEC) (4). Coniferous species cover 6.8 million ha, hardwood species cover 10 million ha and 1.4 million ha are covered by a combination of the above.

More than 19 million ha (69%) of forest area are privately owned, while public areas cover about 9 million ha (31%). As for the size of the forest sites, 99% of them have an area of less than 10 ha.

In 1860, the area of forests in Spain was 32 million ha of highly degraded land, where only 12 million ha were forested and no more than 6 million ha were in good condition. Between 1860 and 1930 the forest area decreased by 6 million ha, of which a large part shifted to agricultural land use, partly due to population growth. In 1940, after the Civil War, the forest area reached its lowest point in history with 24 million hectares. The forested area covered 11.7 million hectares, of which only 5 million were high forests (monte alto), the rest being very degraded shrubland (monte bajo). Between 1940 and 1970, the forest area continued to decrease, although at a slower rate than in previous years, partly due to the implementation of reforestation plans, and the forest area stabilized at around 25 million ha. Between 1975 and 1995, the forest area increased again due to the massive rural exodus and the intensification of agriculture, which meant the abandonment of marginal agricultural areas and their natural or planned afforestation.

The Forestry Administration is located within the Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA, formerly MAGRAMA) at the national/State level, which is responsible for basic legislation and planning of national affairs. Autonomous Communities (AC) in Spain have their respective forestry authorities, which take care of forest resources on the ground at the legal level, and planning at the operational level. There are 17 AC in Spain. The basic law is Law 21/2015 on Forestry (5).

Between 1966 and 1975 the first National Forest Inventory (IFN1) was carried out. The second inventory (IFN2) was carried out between 1986 and 1996, the third inventory (IFN3) was carried out between 1997 and 2009 and the fourth inventory started in 2010 and is still under development (6).

Regarding forest planning, 14.5% of the forest area has a planning tool (forest management plan or similar), of which one third are private forests and two thirds public forests. However, in recent years the forestry administrations of the AC are facilitating the planning of small holdings through simplified planning tools or "umbrella" plans to which forest owners can adhere and thus cover many small and medium forest properties for which developing individual plans is not affordable (7, 8).

From 1940 to 2006, the public administration reforested more than 5 million hectares in Spain, representing 17.7% of the forest area. About 80 per cent of that reforestation efforts (4 million ha) were intended for protection functions. An additional million ha have been reforested by private initiatives, which completed a global figure of 6 million ha (nearly 75,000 ha/year).

As for non-timber forest products, cork is the most relevant, particularly considering the high conservation value potential of the cork oak (*Quercus suber*) forests, which cover 725,000 hectares and produce 78,000 tons per year.

Fire is an important negative factor for forests in Spain. Between 1990 and 2010, the annual average number of forest fires was 17,864, with a maximum of 25,557 in 1995. During the same period, the annual average area burned was 139,775 ha, of which approximately 51,000 ha were forested areas, and 88,000 ha were areas without trees.

According to MAPAMA, 90% of Spanish forests are considered semi-natural, while 10% are plantations.

The Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA) draws the main conclusions of Spanish forests and their evolution through the comparison of national inventories (IFN2/IFN3), among them, a significant increase is detected in the area of wooded forest at the cost of a decrease in treeless and cultivation areas. The forested area in Spain counts 18.4 million hectares, 33% more than 25 years ago, mainly due to the repopulation of forests and the abandonment of agricultural land, according to the latest data provided by the Ministry of Agriculture and Environment (Magrama).

The area has increased by 4.6 million hectares from 13.8 million hectares in 1990. In total, forests cover 35% of the total area.

According to the EU classification, there are four biogeographical regions in Spain (9): Alpine Region, Atlantic Region, Macaronesian Region and Mediterranean Region. 15.1 million ha are included in protected areas, of which 1 million ha are marine and 14 million ha are terrestrial (almost 28% of the national territory). Of these 15 million ha, 11.2 million ha are forests, representing 74% of the total protected area, which means that 40.5% of the forest area is within protected areas.

Law 42/2003 on Natural Heritage and Biodiversity (10) is the main and basic regulation in Spain regarding the protection and management of natural resources. This law integrates the EU Habitats and Birds Directive into Spanish legislation and constitutes the basic framework for the management of the Natura 2000 network. This is complemented by relevant regulations in each AC.

In Spain there are 1,863 Natura 2000 sites, of which 1,467 are Sites of Community Importance (LIC, Lugares de Importancia Comunitaria) and 644 are Special Protection Areas for Birds (ZEPA, Zonas Especiales de Protección para las Aves), covering 27.29% of Spanish territory (41); some LIC and ZEPA overlap.

As of December 2016, there were 255,944 hectares of FSC-certified forests corresponding to 30 certificate holders (FM and FM/CoC), 842 chains of custody (CoC) and 1,304 sites or members of FSC-certified CoC groups in Spain and 1,967,418 hectares PEFC-certified, and 835 PEFC CoC certificates in 1,271 facilities.

Spain signed the Convention on Biological Diversity in June 1992 and is also a member of the rest of main environmental agreements (Ramsar, Bonn, CITES, Bern Convention, etc.).

Spain does not have a national interpretation of High Conservation Values (HCV) (13). Furthermore, the Spanish FSC forest management standard does not include any updated specifications on HCV (14), and the national framework for HCV is under development by the working group adapting the IGI to the new standard for Spain. In this sense, the most valid and updated reference for this assessment is the Common Guidelines for the Identification of High Conservation Values (15), published in 2013 by the HCV Resource Network, which was subsequently published in Spanish in 2014 (15).

1.1 Geographical and functional scale - Units under assessment

No geographical scale is used in this document, but functional scales. Three functional scales are used:

a) Short/medium-rotation plantations. Considering short/medium-rotation as up to 35-40 years, which includes mainly species of *Eucalyptus* spp., *Populus* spp. and several species of pines, mainly *Pinus radiata* and *Pinus pinaster*. *Eucalyptus* plantations are present in many of the 50 Spanish provinces, but mainly in the AC of Galicia and Asturias, in the northwest of Spain, and in some provinces of the west and southwest. *Populus* plantations are mainly present in the valleys of the Duero and Ebro, Catalonia and the province of Granada (in the AC of Andalusia). *Pinus radiata* is mainly present in the Basque Country and Galicia, and *Pinus pinaster* can be considered a medium-rotation species in Galicia and other northern areas, where its growth is much faster than in the rest of the country.

b) Semi-natural forests under public management and/or within a protected natural area and/or with a management plan or similar planning tool (harvesting plan, felling plan, technical plan, management project, simple management plan, etc.).

c) Private semi-natural forests that are not found in protected natural areas and do not have a management plan or similar planning tool (harvesting plan, felling plan, technical plan, management project, simple management plan, etc.).

Semi-natural forests are considered here as all forests that are not short/medium-rotation plantations. Consequently, they are forests of natural origin that have been transformed by human activity, as well as long-term plantations that may include natural elements that give them a semi-natural appearance and attributes after several decades without interventions or with low intensity interventions. Semi-natural forests are generally present throughout the country.

Therefore, a, b and c are the units under assessment that will be evaluated for each indicator (HCV categories and subcategories, see definitions in Proforest's Common Guidance for the Identification of High Conservation Values, <https://www.proforest.net/proforest/en/files/guia-generica-para-la-identificacion-de-altos-valores-de-conservacion-1>)

1.2 Presence of HCV

In Spain there is no national interpretation of HCV as described in the Common Guidance for the Identification of High Conservation Values. Also, there is no updated description of High Conservation Values in the current FSC forest management standard for Spain, and the National Framework for HCV will be developed after the IGI are adapted to the new Spanish standard. Therefore, Habitats and Birds Directives (4, 16), together with other relevant elements for the protection of nature in Spain, have been adopted as a global reference for HCV in relation to species and habitats in the broad sense (17). HCV in Spain are described in other documents or legislative elements that will be referred to below, where appropriate. In this sense, Law 42/2007 on Natural Heritage and Biodiversity is the most important national legislation, and the autonomous communities have their own laws and regulations in similar terms to describe, protect and manage biodiversity values.

The Natura 2000 Network (N2000) is established in the Habitats Directive as a consistent ecological network of special conservation areas (18). The purpose of the network is to ensure a beneficial conservation status of habitat types and species in their natural distribution by establishing special areas for their protection and conservation. The N2000 includes Special Conservation Areas (ZEC, in its Spanish acronym) and Sites of Community Importance (LIC, in its Spanish acronym) (until their transformation into ZEC), established in accordance with the Habitats Directive, as well as Special Protection Areas for Birds (ZEPA, in its Spanish acronym) designated in application of the Birds Directive.

Spanish forests have a wide range of HCV in terms of biodiversity, water protection and other ecosystem services (3). There are four biogeographical regions in Spain: Alpine Region, Atlantic Region, Macaronesian Region and Mediterranean Region. The last three regions include important and varied forest habitats and forest species. 141 out of the 264 habitats of community interest identified in the EU are present in Spain, ranking third after Italy and France. About 30 of these habitats are forests, but many other non-forest habitats are also part of the forest area in Spain as components of forest ecosystems and mosaics in general terms (19, 20, 21).

Spain is especially relevant in terms of Mediterranean habitats and species (22), particularly within the European context. Most of the Spanish territory falls under the Mediterranean region, where the most relevant tree species belong to the genus *Quercus*. These forests are mainly made up of holm oaks (*Quercus ilex*) and cork oaks (*Quercus suber*), either separately or combined, and are home to some of the rarest species within the European fauna, such as the Iberian lynx (*Lynx pardinus*), the Iberian imperial eagle (*Aquila adalberti*) and the black vulture (*Aegypius monachus*) (22, 23). The Mediterranean forests of Extremadura and Andalusia are the main bastions of these and many other High Conservation Value species. The holm oak and the cork oak are, in productive terms, very valuable for non-timber forest products.

The Atlantic forests of Spain are made up of coniferous and hardwood species, either separately or in mixed woodland. They are also home to valuable species such as the brown bear (*Ursus arctos*), the wolf (*Canis lupus*) and the capercaillie (*Tetrao urogallus*) (3, 23). They are usually timber production forests.

Spain is especially rich in fauna species in Europe due to its location on the southwestern edge of the European continent, just 14 km away from Africa. Around 95 species of land mammals inhabit Spain; some of the most valuable have already been mentioned. More than 270 species of birds breed in Spain each year, around 50 species of wintering birds and 30 species that use Spain as a migratory corridor. Also, almost 100 species of amphibians and reptiles, of which almost 40 are endemic to the country. In Spain there are about 50,000 species of insects and 1,500 species of spiders. As for flora, more than 8,000 plant species and subspecies have been identified within the Spanish territory (24, 25).

Endemic species are a relevant component of Spanish fauna and flora, particularly in the Canary Islands, where 27% of species are endemic to the archipelago (26, 27), which is part of the Macaronesian biogeographical region (28). The Balearic Islands are also important for endemic species, as well as some areas of the peninsula, in some cases linked to the ice-free refuge it meant for species when glaciations covered most of

the European territory, or associated to Spain's numerous mountain systems, which also act as refuges for species that had a wider range when the climate was colder.

The Atlas and Red Book of Threatened Flora project (29) highlighted the richness of rare, endemic and endangered plant species by regions and provinces of Spain. In this regard, the Canary Islands are at the top of the richness and variety of species with more than 200 species on this list, followed by the southern provinces, such as Almería, Granada and some adjacent provinces, all belonging to the Mediterranean biogeographical region. Among the National Parks (30), Doñana (31) has a variety of species and habitats that are unique in Europe. More than 200 species of vertebrates live in Doñana and it is home to some of the rarest and most endangered species on the continent, such as the aforementioned Iberian lynx and the Iberian imperial eagle. The largest cork oaks in Spain, with an estimated age of more than 400 years, are found in Doñana, and support colonies of birds that sometimes occupy entire trees.

The Natura 2000 Viewer (45) shows on a map the location of Natura 2000 sites along with other information across different layers. The Habitats Directive and the Natura 2000 Network have a monitoring and reporting system (47) that provides information on the updated status of their implementation in the territory.

An element of particularly significant cultural value in Spain, which falls under HCV 6, is the livestock trail network (32), which has been submitted to UNESCO for inclusion on the World Heritage List under the name of Cañadas Reales de la Mesta (33). The network comprises more than 100,000 km of roads and communication routes throughout the Spanish territory, together with multiple elements of support for livestock transhumance such as rest areas, drinking troughs and constructions of different types, all of which are public property. Historical values are also present throughout Spain. The country has been invaded by numerous cultures over the last thousands of years and all these cultures have left behind important elements that are part of today's historical heritage. It is estimated that there are many elements of historical/archaeological value yet to be discovered.

As additional information, the following maps are included in the Annex:

Forest Map of Spain Ministerio para la Transición Ecológica (Ministry for Ecological Transition). <https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/mfe200.aspx>

Map of Sites of Community Importance (LIC, in its Spanish acronym). Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). <https://www.mapama.gob.es/ide/metadatos/srv/spa/metadatos.show?uuid=0cb17ff1-5b72-4588-9cad-a031a62bbcfa>

Map of Areas of Special Protection for Birds (ZEPA). Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-disponible/rednatura_2000_zepa_descargas.aspx

Map of protected areas in Spain. Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/mapaenp2015_tcm7-272762.pdf

Map of watersheds and selected priorities (December 2001) of the Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/img_mapa_prio_tcm7-25841.gif

1.3 Threats to HCV and safeguards

Forest management activities could potentially threaten HCV, mainly through habitat elimination or fragmentation, introduction of alien/invasive species, fragmentation of forest areas at landscape level, lack of effective protection of species and habitats, reduction in the quantity and quality of available water, limitations on the fundamental needs of local communities, and destruction or disruption of rights or values of cultural or historical importance (34).

Regarding the potential threats to biological HCV (1-3), the Habitats and Birds Directives protect and establish measures to ensure the conservation of highly valuable species and natural habitats at a favourable conservation status (4, 16). In application of these Directives, the Natura 2000 Network was established to declare protected areas at a level ensuring the favourable conservation status required for species and natural habitats (18). In Spain there are 27 forest habitats of community interest whose conservation requires the designation of Special Conservation Areas (ZEC) as part of Natura 2000 (9).

As mentioned above, in Spain there are 1,863 Natura 2000 sites, of which 1,467 are Sites of Community Importance (LIC, Lugares de Importancia Comunitaria) and 644 are Special Protection Areas for Birds (ZEPA, Zonas Especiales de Protección para las Aves), covering 27.29% of Spanish territory (41); some LIC and ZEPA overlap. 79,780 square kilometres out of the 137,365 square kilometres of terrestrial Natura 2000 areas in Spain are forests, representing 58% of terrestrial Natura 2000 (21). In Spain, 29% of forests and other wooded land (27.7 million ha) fall under Natura 2000 areas (3), which means 8 million ha. As mentioned above, Natura 2000 sites have been designated above thresholds to ensure the favourable conservation status of the species and natural habitats to be protected. In addition to Natura 2000, there are many other protected areas in Spain that also include forests (35).

The Habitats and Birds Directives (including Natura 2000) have been transferred to Spanish legislation by Law 42/2007 on Natural Heritage and Biodiversity (10), complemented by the legislation of the AC. All of this legislation is assessed as a principal safeguard against potential threats to HCV from forest management activities.

Although Natura 2000 and other protected areas include a large proportion of HCV present in Spain (mainly HCV1, 2 and 3), HCV are also present outside protected areas (23). In these cases, Law 42/2007 and the legislation of the AC are a complementary safeguard against potential threats to HCV from forest management activities. At the operational level, Law 21/2015 on Forestry with its subsequent amendments (5) and other detailed developments by the AC provide an additional safeguard against threats to HCV from forest management activities through monitoring and control measures on the ground when forest products are marked and harvested. In terms of law enforcement, it is widely accepted among the experts consulted in the preparation of this report that there is a high level of implementation of the above-mentioned legislation.

Law 42/2007 on Natural Heritage and Biodiversity also prevents other potential threats to HCV, such as the introduction of invasive alien species. In this sense, alien forest species are used in Spain in production plantations, but the Spanish Catalogue of Invasive Alien Species (36) does not include any of these species.

As for HCV 4 and the protection of water quality and quantity, there are multiple pieces of legislation dealing with this at national and EU level (37). The Water Law of 1985 and 2001 (38) and the EU Water Framework Directive (39) constitute the basic framework for water protection and management in Spain. If properly implemented, these laws would provide sufficient safeguards against potential threats arising from forest management activities in relation to HCV 4 and water protection and erosion prevention in particular. In this regard, in terms of law enforcement, it is widely accepted among the experts consulted in the preparation of this report that there is a high level of implementation of the above-mentioned legislation.

Spain has been the subject of programmes and actions on watershed and water catchment areas and their protection at an intensive pace from 1940 to 2006. During this period, 5 million ha were publicly reforested, of which 80% (4 million ha) had protection objectives at the headwaters of the most important river basins and in other watershed areas (3). More recently, the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification (40), completed in 2004 and updated in 2007, is the planning instrument at the national level guiding the forest hydrological restoration actions developed by the Ministry of Agriculture, Fisheries, Food and Environment, mainly through agreements with the AC. This plan designates the priority watersheds and develops programs and actions to be carried out. The plan is operating globally on 18.4 million hectares, of which 3.5 million are a priority. An annex to the plan includes a map of selected watersheds and priority areas (71).

As for HCV 5, according to FSC definition, there are no Indigenous Peoples in Spain (14). Regarding the basic needs of local communities, the dependence of some local communities on ecosystem goods and services has been identified, which could grant those goods and services the character of HCV in accordance with indicator 3.5, specifically dependence on unregulated water for human consumption and sanitary water (José Luis Vázquez and Alberto Rojo, pers. comm.). Despite this, it is widely accepted among the experts consulted in the development of this report (including a public workshop conducted by FSC Spain) that forest management activities do not threaten water availability under the conditions described, and that water policy and forest restoration and hydrological protection measures are sufficient safeguards for this HCV.

With respect to HCV 6, UNESCO has included in the list of World Heritage Sites of Spain 3 sites under the “Natural” category because of its international relevance: Doñana National Park, Garajonay National Park and Teide National Park; and 2 sites under the “Mix” category: Ibiza, Biodiversidad y Cultura and Pirineos-Monte Perdido (42). With regard to the livestock trails network (32), forest activities can represent a threat as these trails thrive in rural areas throughout Spain and very often on forest lands. However, Law 3/1995 on Livestock Routes (43) and other regional regulations, also active in their delimitation and protection, are sufficient safeguards for the protection of livestock trails from forestry activity, including high law enforcement (this has been widely accepted among the experts consulted in the preparation of this report). Moreover, concerning historical values, Law 16/1985 on Spanish Historical Heritage (44) establishes different levels of historical/archaeological elements with respect to their historical value and also establishes the level of protection they need, as well as the way to address undiscovered elements of potential historical value. This basic law (at the national level) must be developed by the different AC, which has been done in some cases but not in all. It is assumed that there are many elements of historical/archaeological value yet to be discovered in Spain. Forestry actions are relevant in this sense and have the potential to be a threat to this category of HCV since there are often elements of historical/archaeological value in forests that are likely to be affected by the use of heavy machinery in forest operations. However, the aforementioned Law on Historical Heritage, together with other regulations of the AC, have shown their ability to prevent negative effects on the historical/archaeological heritage of significant value due to forestry actions (this is widely accepted among the experts consulted in the preparation of this report). As an example of forestry activity, in the event that an element of potential historical value is discovered, all operations should be stopped immediately until an assessment is carried out by experts and a security perimeter excluding forestry activity is established as a permanent safeguard measure.

In summary, it can first be seen that in Spain there is a wide range of laws and regulations that prevent forest activities from threatening HCV. Secondly, it is estimated that, in most cases, there are sufficient control and monitoring measures on the ground to ensure the implementation of that legislation. In this sense, the National Risk Assessment for Spain for the controlled wood category 1 - "Illegally harvested wood" (46), referring to indicators 1.9 - Protected sites and species and 1.10 - Environmental requirements, says that environmental NGO and nature conservation societies are active in Spain, and that *"As a result of this, there are many local and specific complaints about rare or threatened species. However, there are no reports of significant effects of harvesting activities on protected areas/species"*; based on this information, indicators 1.9 and 1.10 are assessed as low risk.

Despite all the safeguards mentioned above, there is still a general threat that may arise under certain circumstances, namely that appropriate control and monitoring measures are not applied on the ground during the harvesting of forest products, usually due to a lack of knowledge of the presence of HCV or a lack of resources of forest administrations to exercise appropriate controls (as indicated by several of the experts consulted in the preparation of this report).

Experts consulted

| | Name | Organization | Area of expertise (category/sub-category) |
|----|----------------------------|--|--|
| 1. | Francisco Marín Pageo | University of Huelva | HCV 1, HCV 2, HCV 3, HCV 4 and introductory text |
| 2. | Yeray Martínez Montesdeoca | Genea Consultores | HCV 1, HCV 2, HCV 3, HCV 5 and introductory text |
| 3. | Concha Olmeda Latorre | Asesores Técnicos en Medioambiente - ATECMA | HCV 1, HCV 2, HCV 3 |
| 4. | Ángel Quirós Menéndez | Forestry Agent of the Autonomous Community of Madrid | HCV 1, HCV 2, HCV 3 |
| 5. | Alberto Rojo Alboreca | University of Santiago de Compostela | HCV 1 to 6 and introductory text |
| 6. | Pablo Sabin | Agresta, Sociedad Cooperativa | HCV 1, HCV 2, HCV 3, HCV 5 and introductory text |
| 7. | Miguel Ángel Soto | Greenpeace Spain | HCV 1, HCV 2, HCV 3 |
| 8. | José Luis Vázquez | Freelance, Social Scientist and Rural Development Expert | HCV 5, HCV 6 and introductory text |
| 9. | Cristina Álvarez Baquerizo | Freelance, Environmental Lawyer | Legislation related to HCV 1, HCV 2, HCV 3 |

Risk assessment

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
|--|---|---|---------------------------------------|---|
| <p>3.0 Availability of information. The available data are sufficient to:</p> <p>(a) Determine the presence of each HCV, and</p> <p>(B) Threat assessment to each HCV by forest management activities.</p> | <p>All sources mentioned in the table of information sources.</p> | <p>No national interpretation of High Conservation Values (13) has been carried out in Spain as described in the Common Guidance for the Identification of High Conservation Values (15). Nor is there an updated description of High Conservation Values (HCV) in the current FSC standard for forest certification in Spain (14), and the National Framework for High Conservation Values to be developed when IGI are adapted to the new Spanish standard is not yet available. As a result, the Birds and Habitats Directives (4, 16) and other relevant documents on nature protection and management in Spain (see e.g. 9, 10, 17 and 20), have been adopted as global references for biological HCV. The website of the Ministry of Agriculture Fisheries, Food and Environment (http://www.magrama.gob.es/es/) contains information on HCV, their management and conservation, as well as on national forest issues (http://www.magrama.gob.es/es/biodiversidad/temas/default.aspx). Water management is the responsibility of the same Ministry (http://www.magrama.gob.es/es/agua/temas/default.aspx), as well as some cultural elements that are treated here as HCV, such as the livestock trails network (32). UNESCO (42) has been used as a source of information for other cultural HCV.</p> <p>The introductory text provides links to the sources of information used on particular elements, and throughout this column sources of information are also provided on the specific HCV for the categories and subcategories.</p> <p>The above sources of information are used to assess both the presence of HCV and the threats to HCV from forest activities.</p> | <p>Country</p> | <p>Low risk.</p> <p>(1) The available data are sufficient to determine the presence of HCV in the area under assessment, and</p> <p>(2) The available data are sufficient to assess the threats to HCV caused by forest activities.</p> |
| <p>3.1 HCV1 - Species Diversity.</p> | <p>9, 10, 17, 20, 22, 23, 24, 25, 26, 27, 28, 29,</p> | <p>This HCV is present in Spain in general and in many forestry systems in particular (see, for example, 9, 20, 22, 23, 24, 25, 26, 27, 28, 29, 48, 49, 50 and others that will be mentioned in the different subcategories of the</p> | <p>Geographical scope Country</p> | <p>Low risk for short and medium-rotation plantations.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/ Functional scale | Risk designation and determination of risk |
|--|--------------------------------------|--|---|---|
| <p>Concentration of biological diversity, including rare and endemic species, significant threatened or endangered species at global, regional or national levels.</p> | <p>30, 35, 48, 49, 50, 92 and 93</p> | <p>HCV 1). Most of these sources are Atlas, Catalogues, Red Books, lists of endangered species, Inventories and others, which are found mainly in the Ministry of Agriculture, Fisheries, Food and Environment. In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of HCV1 has not been considered.</p> <p>The different elements of this HCV treated here as subcategories differ in their presence, vulnerability to forest activities (threats) and existing safeguards. Consequently, the risk assessment has been concluded at different levels of risk (low/specified) for the different subcategories, as shown below.</p> <p>This HCV has safeguards against forest activities mainly in the form of protected areas systems and legislation. Protected areas are represented by the Natura 2000 network (9), National Parks (30) and other protected natural areas (35). Regarding legislation, Law 42/2007 on Natural Heritage and Biodiversity (10) is the main regulation on the protection and management of natural resources in Spain, which is complemented by a series of legal regulations of national application (17) and relevant regulations of the autonomous communities (AC). Existing legislation is complemented by a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on HCV). During the public consultation of this NRA it has also been ratified that at the national level the legislation is complied with and consequently the HCV is protected.</p> <p>The European Union, Spain and the other Member States are Parties to the Convention on Biological Diversity. Spain signed the Convention on 13 June 1992 and ratified it on 21 December 1993.</p> <p>In Spain, the Convention's Strategic Plan for 2011-2020 has been adopted, which contains a long-term vision for 2050, a mission for 2020 and 20 operational targets for conservation and sustainable use of biodiversity.</p> | <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Type of tenure or property: <ul style="list-style-type: none"> • Public forests • Private forests - Scope of management: <ul style="list-style-type: none"> • Presence/absence of particular planning requirements • Short/medium-rotation | <p>The following 'low risk' threshold applies: (5) HCV 1 has not been found in the area under assessment and its presence is unlikely.</p> <p>Low risk for publicly managed semi-natural forests and/or forests that are in a protected natural area and/or have a management plan or other planning tool; and for privately managed semi-natural forests, which are not in a protected natural area and do not have a management plan or other planning tool.</p> <p>The following 'low risk' threshold applies: (7) HCV 1 is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/ Functional scale | Risk designation and determination of risk |
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| | | <p>According to the report of the mid-term review committee (2015) of the EU's biodiversity strategy, the 2020 biodiversity targets can only be achieved if much bolder and more ambitious efforts are made to implement and enforce the Convention.</p> <p>At the national level, Ecologistas en Acción has prepared a report evaluating compliance with the Aichi Biodiversity Targets (2011-2012) and concludes that in these two years it has not implemented the necessary measures to achieve the Aichi Targets by 2020 and urges the State to take measures to meet them.</p> | | |
| a) Areas with species listed by IUCN or in official national or regional lists as rare, threatened or endangered. | 4, 5, 9, 10, 16, 17, 18, 22, 24, 25, 28, 29, 30, 35, 49, 50, 51, 52, from 72 to 91 | <p>This subcategory of HCV is generally present in Spain. Forest systems include species that are listed as rare, threatened or endangered by IUCN (50) and in other national or regional catalogues or lists.</p> <p>At state level, the main sources of information are the Spanish Inventory of Natural Heritage and Biodiversity (24), the National Inventory of Flora and Fauna (25), which contains Atlas and Red Books for plants (29) and for various animal groups (51), and especially the List of Wild Species in Special Protection Regime and the Spanish Catalogue of Threatened Species (49), which is under the tutelage of the Ministry of Agriculture, Fisheries, Food and Environment. At the regional level, many AC have similar lists and catalogues for their respective territories.</p> <p>From an international perspective, that of the European Union (EU) in particular, Annexes II, IV and V of the Habitats Directive (4) and Annex I of the Birds Directive (16) constitute the most valid tool both as a reference and for protection. The Natura 2000 Network was set up to implement the above-mentioned directives on the ground and several sites have been designated for the conservation of species (18, 9, 22, 28). In addition to the Natura 2000 Network, other protected areas for the conservation of species have been declared in Spain (30, 35). In this regard, the Important Bird Areas (IBA) initiative is a valuable reference for birds (52).</p> <p>Safeguards exist in the form of the aforementioned protected areas,</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Type of tenure or property: | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (5) HCV 1 subcategory a) has not been found and its presence is unlikely.</p> <p>Low risk for publicly managed semi-natural forests and/or forests that are in a protected natural area and/or have a management plan or other planning tool; and for privately managed semi-natural forests, which are not in a protected natural area and do not have a management plan or other planning tool. The following 'low risk' threshold applies:</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/ Functional scale | Risk designation and determination of risk |
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| | | <p>including the Natura 2000 Network, as well as those cases in which the forestry activity has some planning tool (management plan or similar). Existing legislation is also an important safeguard in this case (5, 10, 17).</p> <p>Beyond the mere existence of laws and regulations, compliance with such legislation enables HCV to be effectively protected from potential threats from forest activities (this is widely accepted by the experts consulted in the preparation of this report; there are no published reports on significant impacts on HCV from forest activities). In relation to hazards, they are defined in the National Risk Assessment Framework (reference 34) and specified in the General description of this category, section 1.3 “Threats to HCV and safeguards”.</p> <p>However, there is a likelihood that adequate monitoring and control measures will not be applied in the field during harvesting, usually due to a lack of knowledge of the presence of HCV, but once the HCV is identified all necessary conservation measures are taken. It should also be noted that it is accepted by the experts consulted that the level of implementation of legislation and relevant controls is high. Feedback has also been received during the public consultation, supporting that the level of legal compliance at the national level is high.</p> <p>In the unit of privately managed semi-natural forests without a management plan, it is considered that the forest operation with the greatest risk and that could damage the HCV would be the logging, however, in these areas there is also a regulation of the logging activity. In all the AC of Spain a previous procedure has to be carried out (request for authorization, logging permit, notification to the competent authority of the execution of logging activities in order to inform the competent administration.</p> <p>For publicly managed forests and after the consultations carried out, the control made by the administration is considered sufficient and in the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory of HCV1 has not been considered.</p> | <ul style="list-style-type: none"> • Public forests • Private forests <p>- Scope of management:</p> <ul style="list-style-type: none"> • Presence/absence of particular planning requirements • Short/medium-rotation | <p>(7) HCV 1 subcategory a) is recognized as present, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | The regulations are listed in sources of information, from No. 72 to 91. | | |
| b) Endemicity centres where there are concentrations of endemic species. | 9, 10, 17, 23, 24, 26, 27, 28, 29, 35, 51, | <p>The presence of endemic species is widespread throughout the Spanish territory at a certain level (24, 29, 51), but mainly in the Canary Islands, where a high degree of endemicity has been developed due to the very old geographical isolation of these islands (23, 26, 27, 28). Around 27% of the species in the Canary Islands are endemic to the archipelago. The Canary Islands are the only portion of the Spanish territory belonging to the Macaronesian biogeographical region of the EU (28).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> <p>Habitat destruction and fragmentation is a potential threat to this subcategory of HCV. However, there are safeguards in the form of protected areas, including Natura 2000 sites (9, 28, 35), and relevant legislation (10, 17), as well as good knowledge in forest and environmental administrations of areas with concentrations of endemic species (Yeray Martínez, pers. comm.). Also, it is widely accepted among the experts consulted in the development of this report that there is a high level of compliance with legislation, and there are no published reports on significant impacts to this subcategory of HCV from forest activities.</p> <p>Consequently, forestry is not considered a threat to this subcategory of HCV1.</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (5) HCV 1 subcategory b) has not been found and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (7) HCV 1 subcategory b) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| c) Areas containing species listed as having very small or very poorly represented populations. | 9, 24, 23, 29, 35, 51, 52 | <p>Some areas in Spain are home to very orly populated species (23, 24). In this sense, there are very clear cases, such as the capercaillie (<i>Tetrao urogallus</i>), which is strictly a forest species, the brown bear (<i>Ursus arctos</i>), and a series of plant species, to mention a few examples (29, 51, 52).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> <p>Although forest activities could potentially pose a threat to this subcategory due to habitat destruction and fragmentation,</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (5) HCV 1 subcategory c) has not been found and its presence is unlikely.</p> <p>Low risk for the rest of the country.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| at the national or regional level. | | <p>it seems unlikely to happen given the detailed level of knowledge about the range and presence of this type of species (see references above), which is normally well known by forest administrations and especially by environmental administrations.</p> <p>Normally, most, if not all, of the range of these species is included in protected areas (9, 35), which have a high level of compliance with law (this is widely accepted among the experts consulted in the preparation of this report, and there are no published reports on significant impacts on this subcategory of HCV1 by forest activities).</p> | <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Conservation schemes:</p> <ul style="list-style-type: none"> • Protected Areas • Other areas <p>- Scope of management:</p> <ul style="list-style-type: none"> • Short/medium-rotation | <p>The following 'low risk' threshold applies: (7) HCV 1 subcategory c) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| d) Areas where significant seasonal concentrations of species have been recorded (e.g. areas of concentration related to migrations). | 4, 48, 53 | <p>This subcategory of HCV is present in Spain in relation to some migratory species that winter in Spain (48), such as the common crane (<i>Grus grus</i>) and the wood pigeon (<i>Columba palumbus</i>). These two species use grasslands (dehesas), although not exclusively, as feeding areas. Grasslands constitute the habitat 6310 Perennial grasslands of <i>Quercus</i> spp. (53) of the Habitats Directive (4). Grasslands are semi-natural systems subject to forest management.</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> <p>They are extensive systems of mixed use for livestock, certain agricultural activity and forest use that does not involve logging. Grasslands cover an area of more than 5.5 million hectares in the west and south of peninsular Spain. Given their use, mainly for pasture, where harvesting is not carried out, forest activities do not pose a threat to their conservation.</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <p>- Type of forest area:</p> <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Scope of management:</p> <ul style="list-style-type: none"> • Short/medium-rotation • | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (5) HCV 1 subcategory d) has not been found and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (7) HCV 1 subcategory d) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| e) Areas with high diversity | 9, 10, 17, 30, 31, 35 | <p>In Spain there are areas with a high diversity of species or communities that are included in formal systems of protection, such as</p> | <p>Geographical scale:</p> | <p>Low risk for short/medium-rotation plantations.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| of species or communities. | | <p>Natura 2000 sites (9), National Parks (30, 31) and other protected natural areas (35). These protection systems, together with extensive legislation on conservation and management of natural resources (10,17), are sufficient safeguards to address potential threats from forest activities. There is also a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this subcategory of HCV 1 from forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> | <p>Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>The following 'low risk' threshold applies: (5) HCV 1 subcategory e) has not been found and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (7) HCV 1 subcategory e) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| f) Areas identified in literature as shelters. | 9, 30, 35, 54, 55, | <p>This subcategory of HCV 1 is present in Spain (54, 55). In the first place, given their latitude towards the south, some areas of Spain were not or very little affected by the last glaciations, constituting refuges for already existing species. On the other hand, there are species that arrived in Spain with the glaciations and remained in the numerous mountain systems existing in Spain when the ice retreated (54, 55).</p> <p>These refuges are often included in protected areas, such as Natura 2000, National Parks (30) and other protected areas (35). These protection systems represent a sufficient safeguard against potential threats from forest activities. In relation to hazards, they are defined in the National Risk Assessment Framework (reference 34) and specified in the General description of this category, section 1.3 "Threats to HCV and safeguards".</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (5) HCV 1 subcategory f) has not been found and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (7) HCV 1 subcategory f) is recognized as present</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>There is also a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this subcategory of HCV 1 from forest activities).</p> <p>These refuges are often found in the highest areas of mountain systems, where naturally there are no forests or tree vegetation, which is an additional safeguard for this specific type of HCV 1.</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> | <ul style="list-style-type: none"> - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| <p>3.2 HCV 2 – Landscape-level ecosystems and mosaics. Intact forest landscapes and large area ecosystems and mosaics of ecosystems at landscape level that are significant at global, regional or national level, and that contain viable populations of the vast majority</p> | <p>1, 3, 5, 9, 10, 17, 23, 30, 35, 56, 57, 58</p> | <p>According to relevant information sources, there are no intact forest landscapes in Spain (56)</p> <p>In terms of ecosystems and mosaics at landscape level, some Spanish forest areas fit this HCV as described in the subcategories, including large areas (tens or even hundreds of thousands of hectares) (1, 23, 57, 58). Usually, these areas overlap with mountain systems, abundant in Spain, where agriculture is not viable beyond self-sufficiency levels. These forest systems are normally subject to livestock use, which was a major impact factor on forest ecosystems in the 20th century (3). The rural exodus to the cities, less dependence on timber for many human activities and forest planning, including protection systems, were the main factors that allowed these forest systems to be maintained or recovered in terms of naturalness.</p> <p>The suppression of "vermin" elimination policies, together with the prohibition and persecution of the use of poison in rural areas, have also contributed to the recovery of wild populations of many species in general and in the forest systems under assessment in particular (3).</p> <p>Large areas of these ecosystem and mosaics at landscape level are included in protected areas, including the Natura 2000 Network (9), National Parks (30) and other protected natural areas (35).</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (9) HCV 2 has not been found in the area under assessment and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (11) HCV 2 is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| of species that inhabit them naturally, with their natural patterns of distribution and abundance. | | <p>These areas are also subject to forest and environmental legislation (5, 10, 17), of which there is also a high level of compliance (this is widely accepted among the experts consulted in the preparation of this report, and there are no published reports on significant impacts on this subcategory of HCV by forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of HCV1 has not been considered.</p> | | |
| a) Intact Forest Landscapes (IFL map reflects the most recent cover) | 56 | According to relevant information sources, there are no intact forest landscapes in Spain (56) | Geographical scale: Country | Low risk for the country. The following 'low risk' threshold applies: (9) HCV 2 subcategory a) has not been identified in the area under assessment and its presence is unlikely. |
| b) Natural forests at landscape level that have experienced lower levels of human disturbance in the past (e.g. minimal timber extraction) or other management measures (e.g. suppression of fire use), or areas within such forests. | 23 | Since the current territory of Spain has been occupied by humans for thousands of years, the cumulative effect of human alterations cannot be considered to be of lower level (23). Consequently, it is considered that this subcategory of HCV 2 does not currently exist in Spain. | Geographical scale: Country | Low risk for the country. The following 'low risk' threshold applies: (9) HCV 2 subcategory a) has not been identified in the area under assessment and its presence is unlikely. |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| <p>c) Forests recognized as regionally significant at bioregion level or greater by conservation organizations (in formally recognized reports or peer-reviewed publications) due to unusual biodiversity values at landscape level by forest size and condition in relation to forest cover and trends in</p> | <p>1, 5, 9, 10, 17, 23, 30, 35, 57, 58, 59, 60, 61</p> | <p>There are a number of forest areas in Spain that coincide with this subcategory of HCV 2 (1, 23, 57, 58). These are large wooded lands (at least 30,000 ha but occasionally much larger), usually in mountain areas and which, although they have typically been timber production areas, maintain a medium or high level of naturalness including most of the ecosystem's own species. Some of these areas are subject to formal protection in the Natura 2000 Network (9), National Parks (30) and other protected natural areas (35).</p> <p>The concept of bioregion (60) has been treated as it was expressed by Antequera Baiguet (59) when he quotes Guimaraes (61): In his paper, Guimaraes synthesizes the concept of bioregion, from the vision of the World Resources Institute (WRI), the International Union for Conservation of Nature (IUCN) and the United Nations Environment Programme, as: <i>"a territory of water and soil whose limits are defined by the geographical limits of human communities and ecological systems. Such an area must be large enough to maintain the integrity of the region's biological communities, habitats, and ecosystems; to support important ecological processes, such as nutrient and waste cycling, migration, and steam flow; to meet the habitat requirements of keystone and indicator species; and to include the human communities involved in the management, use, and understanding of biological resources. It must be small enough for local residents to consider it home.</i></p> <p>As aforementioned, most of these forest systems (Cantabrian Mountains, Pyrenees, Central System, Iberian System, Sierra Morena...) are included in protected areas and are subject to forestry and environmental legislation (5, 10, 17). In addition, there is a high level of compliance with the legislation (this is widely accepted among the experts consulted in the preparation of this report, and there are no published reports on significant impacts on this subcategory of HCV 2 from</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (9) HCV 2 subcategory c) has not been found in the area under assessment and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (11) HCV 2 subcategory c) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| regional land use. | | <p>forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> | | |
| d) Forests that provide habitat connectivity between larger forest areas or between refuges and significant mosaics on a regional scale. | 5, 10, 17, 45, 57, 62, 63, 64 | <p>There are a number of forest areas in Spain that identify with this subcategory of HCV 2 (57). The analysis of forests (57) and protected areas (62, 63, 64, 45) presence reveals the existence of forest areas that connect larger forest systems (such as those considered in subcategory c)), and that are covered by formal protection systems.</p> <p>In addition to their inclusion in protected areas, they are subject to forestry and environmental legislation (5, 10, 17). There is also a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this subcategory of HCV 1 from forest activities).</p> <p>Polytechnic University of Madrid. Identified the ecological corridors of Spain and the critical areas for their conservation and restoration. http://awsassets.wwf.es/downloads/AutopistasSalvajesInforme.pdf This research emphasizes the significance of riparian forests in maintaining the connection of the protected areas of the Natura 2000 Network, which cover almost 30% of the surface area of Spain.</p> <p>The research identifies the strategic corridors and areas of the territory where efforts to conserve and restore the connectivity of protected areas should preferably be concentrated, and identifies the critical areas or "bottlenecks" for connectivity, defined as the narrowest, most fragile and vulnerable sections of this network of priority corridors.</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of HCV 2 has not been considered.</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (9) HCV 2 subcategory d) has not been found in the area under assessment and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (11) HCV 2 subcategory d) is recognized as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| e) Significant areas free from | 65 | <p>There are areas without roads in Spain of some relevance, although mainly in arid or semi-arid zones (65). Forest areas have been exploited since time immemorial and the presence of</p> | <p>Geographical scope Country</p> | <p>Low risk for the country. The following 'low risk' threshold applies:</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| roads. | | forest roads and tracks is relatively abundant in forest systems. | | (9) HCV 2 subcategory e) has not been found in the area under assessment and its presence is unlikely. |
| (f) Significant forests that have not been subject to forest activity. | Experts consulted | This subcategory of HCV 2 is not present in Spain (this is widely accepted among the experts consulted in the preparation of this report). | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (9) HCV 2 subcategory d) has not been found in the area under assessment and its presence is unlikely. |
| 3.3 HCV 3 - Rare, threatened, or endangered ecosystems, habitats or refugia. | 4, 5, 9, 10, 17, 20, 30, 35, 41 | <p>HCV 3 are identified in Spain on the habitat scale (9, 20). In this sense, the implementation of the Habitats Directive (4) has meant a good level of protection and overall knowledge of the presence of forest habitats in Spain. Other forest habitats can also be found in other protected areas, including National Parks (30, 35). Forest planning is also a safeguard when it exists, in particular, outside protected areas.</p> <p>Regarding legislation, Law 42/2007 on Natural Heritage and Biodiversity (10) is the main regulation on the protection and management of natural resources in Spain, which is complemented by a series of legal regulations of national application (17) and relevant regulations of the autonomous communities (AC).</p> <p>However, rare, threatened and endangered forest habitats also exist outside protected areas, where they may be vulnerable to forest activities. However, there is a likelihood that adequate monitoring and control measures will not be applied in the field during harvesting, usually due to a lack of knowledge of the presence of HCV, but once the HCV is identified all necessary conservation measures are taken. It should also be noted that it is accepted by the experts consulted that the level of implementation of legislation and relevant controls is high. Feedback has also been received during the public consultation of this NRA,</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Type of tenure or property: | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (13) HCV 3 has not been identified in the area under assessment and its presence is unlikely.</p> <p>Low risk for publicly managed semi-natural forests and/or within protected areas and/or having an equivalent management plan or planning tool; and for privately managed semi-natural forests that are not within protected areas and do not have an equivalent management plan or planning tool.</p> <p>The following 'low risk' threshold applies: (15) HCV 3 is recognised</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>supporting that the level of legal compliance at the national level is high, therefore the risk is minimized.</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of HCV1 has not been considered.</p> <p>In relation to compliance with Aichi Biodiversity Target 11 in the Sustainable Development Objectives, in Spain there are 1,863 Natura 2000 sites, of which 1,467 are Sites of Community Importance (LIC, Lugares de Importancia Comunitaria) and 644 are Special Protection Areas for Birds (ZEPA, Zonas Especiales de Protección para las Aves), covering 27.29% of Spanish territory (41), above the 17% marked in Target 11.</p> <p>In the unit of privately managed semi-natural forests without a management plan, it is considered that the forest operation with the greatest risk and that could damage the HCV would be the logging, however, in these areas there is also a regulation of the logging activity. In all the AC of Spain a previous procedure has to be carried out (request for authorization, logging permit, notification to the competent authority of the execution of logging activities in order to inform the competent administration.</p> <p>For publicly managed forests, after the consultations carried out, the control efforts implemented by the administration are considered sufficient.</p> <p>The regulations are listed in sources of information, from No. 72 to 91.</p> | <ul style="list-style-type: none"> • Public forests • Private forests <p>- Scope of management:</p> <ul style="list-style-type: none"> • Presence/absence of particular planning requirements • Short/medium-rotation | <p>as present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| a) Forest areas on a landscape level where these ecotypes are rare. | 4, 5, 9, 10, 17, 30, 35, from 72 to 91 | <p>This subcategory of HCV 3, defined as forest habitats (e.g. as described in the Habitats Directive), is present in Spain (4). These forest habitats may be threatened by forest management activity, particularly if they are not well known or adequately protected.</p> <p>Annex I to the Habitats Directive includes Natural Habitats of Community Interest, whose conservation requires the designation of Special Conservation Areas (ZEC, in its Spanish acronym). In application of this directive and annex in particular, some Natura 2000 areas have been designated to protect these</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <p>- Type of forest area:</p> | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (13) HCV 3 subcategory a) has not been identified in the area under assessment and its presence is unlikely.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>forest habitats (9).</p> <p>Furthermore, other protected areas include forest habitats that are well protected, including National Parks (30, 35). Beyond these formal protection schemes, there is forest and environmental legislation that represents a safeguard for this subcategory of HCV against impacts from forest activity (5, 10, 17). There is also a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this subcategory of HCV from forest activities).</p> <p>However, there is a likelihood that adequate monitoring and control measures will not be applied in the field during harvesting, usually due to a lack of knowledge of the presence of HCV, but once the HCV is identified all necessary conservation measures are taken. It should also be noted that it is accepted by the experts consulted that the level of implementation of legislation and relevant controls is high. Feedback has also been received during the public consultation, supporting that the level of legal compliance at the national level is high, therefore the risk is minimized.</p> <p>In the unit of privately managed semi-natural forests without a management plan, it is considered that the forest operation with the greatest risk and that could damage the HCV would be the logging, however, in these areas there is also a regulation of the logging activity. In all the AC of Spain a previous procedure has to be carried out (request for authorization, logging permit, notification to the competent authority of the execution of logging activities in order to inform the competent administration. For publicly managed forests and after the consultations carried out, the control made by the administration is considered sufficient and in the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory of HCV1 has not been considered.</p> | <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Conservation schemes:</p> <ul style="list-style-type: none"> • Protected Areas • Other areas <p>- Type of tenure or property:</p> <ul style="list-style-type: none"> • Public forests • Private forests <p>- Scope of management:</p> <ul style="list-style-type: none"> • Presence/absence of particular planning requirements • Short/medium-rotation | <p>Low risk for publicly managed semi-natural forests and/or within protected areas and/or having an equivalent management plan or planning tool; and for privately managed semi-natural forests that are not within protected areas and do not have an equivalent management plan or planning tool.</p> <p>The following 'low risk' threshold applies: (15) HCV 3 subcategory a) has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| b) Areas with genetically distinct areas. | | In addition to the presence of endemic species, which have been addressed in the HCV 1 category, this subcategory of HCV is not considered to be present in Spain at a significant level. | Geographical scale: Country | <p>Low risk for the country.</p> <p>The following 'low risk' threshold applies: (13) HCV 3 subcategory b)</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/ Functional scale | Risk designation and determination of risk |
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| | | | | has not been identified in the area under assessment and its presence is unlikely. |
| (c) Impoverished or poorly protected ecosystems at the regional or national level. | 3, 5, 9, 10, 17, 23, 30, 35 | <p>The impoverishment and/or transformation of ecosystems in Spain has taken place since very remote times (3, 23). What remains of these ecosystems is included in formal protection schemes such as the Natura 2000 Network (9), National Parks (30) and other Protected Natural Areas (35). Beyond these formal protection schemes, these areas are regulated by forest and environmental legislation that represents a safeguard for this subcategory of HCV 3 against impacts from forest activity (5, 10, 17). There is also a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this subcategory of HCV from forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view, the presence of this subcategory HCV1 has not been considered.</p> <p>In the unit of privately managed semi-natural forests without a management plan, it is considered that the forest operation with the greatest risk and that could damage the HCV would be the logging, however, in these areas there is also a regulation of the logging activity. In all the AC of Spain a previous procedure has to be carried out (request for authorization, logging permit, notification to the competent authority of the execution of logging activities in order to inform the competent administration. For publicly managed forests, after consultation, the control carried out by the administration is considered sufficient for the preservation of HCV.</p> | <p>Geographical scope Country</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Conservation schemes: <ul style="list-style-type: none"> • Protected Areas • Other areas - Type of tenure or property: <ul style="list-style-type: none"> • Public forests • Private forests - Scope of management: <ul style="list-style-type: none"> • Presence/absence of specific | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (13) HCV 3 subcategory c) has not been identified in the area under assessment and its presence is unlikely.</p> <p>Low risk for publicly managed semi-natural forests and/or within protected areas and/or having an equivalent management plan or planning tool; and for privately managed semi-natural forests that are not within protected areas and do not have an equivalent management plan or planning tool.</p> <p>The following 'low risk' threshold applies: (14) The threat posed by management activities to HCV 3 subcategory c) in the area under assessment is negligible.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | | planning requirements. • Short/medium-rotation | |
| d) Old forest remnants outside the forest biome. | 3, 23 and experts consulted | This subcategory of HCV 2 is not strictly present in Spain (3, 23 and widely accepted among the experts consulted in the preparation of this report). | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (13) HCV 3 subcategory d) has not been identified in the area under assessment and its presence is unlikely. |
| e) Remnants of natural vegetation in very clear landscapes. | Experts consulted | This subcategory of HCV is not present in Spain as it is assumed that, in general, there are no samples of purely natural forest vegetation. There are cases where there is vegetation close to natural conditions, but it will usually be within the largest vegetation units and not in "very clear landscapes". | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (13) HCV 3 subcategory e) has not been identified in the area under assessment and its presence is unlikely. |
| 3.4 HCV 4 - Critical ecosystem services: Basic ecosystem services in critical situations, | 1, 3, 37, 38, 39, 40, 66, 67, 68, 69 | This category of HCV exists in Spain as protection forests in the upper parts of watersheds, which store water in the soil, and in the ecosystem in general, thus avoiding erosion (1, 3, 66). The presence of these protection forests is the result of intense reforestation activity in Spain from 1940 to 2006. During this period, the public administration reforested 5 million hectares, 80% (4 million) of them with a protection function. Protection forests are not generally harvested (production forests). | Geographical scope Watersheds Functional scale: - Type of forest | Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (19) HCV 4 has not been identified in the area under assessment and its presence is unlikely. |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| including watershed protection and erosion control on vulnerable soils and slopes. | | <p>There is also abundant legislation on the management and protection of water resources in terms of quality and quantity (37). The Water Law from 1985 and the European Union Water Framework Directive are perhaps the most important pieces of legislation on water in Spain.</p> <p>Flood protection is addressed by the Flood Risk Prevention and Management Directive (67), which draws up Flood Risk Management Plans (68) in application of the Royal Decree on Flood Risk Assessment and Management (69).</p> <p>Protection against erosion is addressed via the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification (40). This plan designates the priority watersheds and develops programs and actions to be carried out. The plan is operating on more than 18.4 million hectares, of which 3.5 million are a priority. A map is included in the annex.</p> <p>The aforementioned legislation is complemented with a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view and are not established for the purpose of protection but for production, the presence of AVC 4 has not been considered.</p> | <p>area:</p> <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Scope of management:</p> <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for the rest of the country.</p> <p>The following 'low risk' threshold applies: (21) HCV 4 has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| a) Protection against floods | 1, 3, 66, 67, 68, 69 | <p>This category of HCV exists in Spain as protection forests in the upper parts of watersheds, which store water in the soil, and in the ecosystem in general, thus avoiding erosion (1, 3, 66). The presence of these protection forests is the result of intense reforestation activity in Spain from 1940 to 2006. During this period, the public administration reforested 5 million hectares, 80% (4 million) of them with a protection function. Protection forests are not generally harvested (production forests).</p> <p>Protection against floods is addressed by the Directive on Prevention and</p> | <p>Geographical scope Watersheds</p> <p>Functional scale:</p> <p>- Type of forest area:</p> | <p>Low risk for short and medium-rotation plantations.</p> <p>The following 'low risk' threshold applies: (19) HCV 4 subcategory a) has not been identified in the area under assessment and its presence is unlikely.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>Flood protection is addressed by the Flood Risk Prevention and Management Directive (67), which draws up Flood Risk Management Plans (68) in application of the Royal Decree on Flood Risk Assessment and Management (69).</p> <p>The aforementioned legislation is complemented with a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view and are not established for the purpose of protection but for production, the presence of this subcategory of AVC 4 has not been considered.</p> | <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Scope of management:</p> <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for the rest of the country.</p> <p>The following 'low risk' threshold applies: (21) HCV 4 subcategory a) has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| b) Protection against erosion | 1, 3, 66, 40, 70, 71 | <p>This category of HCV exists in Spain as protection forests in the upper parts of watersheds, which store water in the soil, and in the ecosystem in general, thus avoiding erosion (1, 3, 66). The presence of these protection forests is the result of intense reforestation activity in Spain from 1940 to 2006. During this period, the public administration reforested 5 million hectares, 80% (4 million) of them with a protection function. Protection forests are not generally harvested (production forests).</p> <p>The Ministry of Agriculture, Fisheries, Food and Environment is preparing the National Soil Erosion Inventory (70) as part of its policy to prevent and combat soil erosion. In this sense, the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification (40) is the national planning tool that guides the hydro-forestry restoration actions implemented by the Ministry mainly via agreements with the AC. The plan is operating globally on 18.4 million hectares, of which 3.5 million are a priority. A map of priority watersheds is included in the annex (71).</p> <p>The aforementioned legislation is complemented with a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> | <p>Geographical scope Watersheds</p> <p>Functional scale:</p> <p>- Type of forest area:</p> <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest <p>- Scope of management:</p> <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations.</p> <p>The following 'low risk' threshold applies: (19) HCV 4 subcategory b) has not been identified in the area under assessment and its presence is unlikely.</p> <p>Low risk for the rest of the country.</p> <p>The following 'low risk' threshold applies: (21) HCV 4 subcategory b) has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>In the case of short and medium-rotation plantations, as they are considered altered spaces from the natural point of view and are not established for the purpose of protection but for production, the presence of this subcategory of AVC 4 has not been considered.</p> | | |
| <p>c) Barriers against destructive forest fires.</p> | <p>Experts who attended the workshop</p> | <p>This subcategory of HCV does not occur in Spain at significant levels. Natural forest barriers that may have had the ability to stop destructive forest fires were historically destroyed by both agricultural and forestry activities (this was widely accepted at a workshop held by FSC Spain in July 2016).</p> | <p>Geographical scope Watersheds</p> | <p>Low risk for the country. The following 'low risk' threshold applies: (19) HCV 4 subcategory c) has not been identified in the area under assessment and its presence is unlikely.</p> |
| <p>(d) Capture of clean water</p> | <p>1, 3, 40, 66, 70, 71</p> | <p>In Spain, this concept is closely linked to subcategories a) and especially b) of this HCV. In this sense, the information included in subcategory b) is repeated in this section.</p> <p>This category of HCV exists in Spain as protection forests in the upper parts of watersheds, which store water in the soil, and in the ecosystem in general, thus avoiding erosion (1, 3, 66). The presence of these protection forests is the result of intense reforestation activity in Spain from 1940 to 2006. During this period, the public administration reforested 5 million hectares, 80% (4 million) of them with a protection function. Protection forests are not generally harvested (production forests).</p> <p>The rest of the Spanish forest systems play an important role in water regulation, highlighting the importance of pastures in the center and south of the peninsula. The Ministry of Agriculture, Fisheries, Food and Environment is preparing the National Soil Erosion Inventory (70) as part of its policy to prevent and combat soil erosion. In this sense, the National Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification (40) is the national planning tool that guides the hydro-forestry restoration actions implemented by the Ministry mainly via agreements with the AC. The plan is operating</p> | <p>Geographical scope Watersheds</p> <p>Functional scale:</p> <ul style="list-style-type: none"> - Type of forest area: <ul style="list-style-type: none"> • Forest plantation • Semi-natural forest - Scope of management: <ul style="list-style-type: none"> • Short/medium-rotation | <p>Low risk for short and medium-rotation plantations. The following 'low risk' threshold applies: (19) HCV 4 subcategory d) has not been identified and its presence is unlikely.</p> <p>Low risk for the rest of the country. The following 'low risk' threshold applies: (21) HCV 4 subcategory d) has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| | | <p>globally on 18.4 million hectares, of which 3.5 million are a priority. A map of priority watersheds is included in the annex (71).</p> <p>The aforementioned legislation is complemented with a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> | | |
| <p>3.5 HCV 5 - Community needs. Key sites and resources to meet the basic needs of local communities or Indigenous Peoples (e.g., for livelihoods, health, nutrition, water, etc.) identified through the participation of these communities or Indigenous Peoples.</p> | <p>5, 14 Experts consulted</p> | <p>There are no Indigenous Peoples in Spain as defined by FSC (14). With regards to the needs of local communities, there is no evidence that this HCV is present in Spain (this is widely accepted among the experts consulted in the preparation of this report). However, two experts (José Luis Vázquez and Albero Rojo, among those consulted for this report) have identified dependence on unregulated water sources (wells) for drinking and sanitary water in some local communities in different areas of Spain where the population lives in dispersed patterns. José Luis Vázquez (pers. comm.) has also identified dependence on small livestock farming as an essential source of protein for some local communities, especially in mountain areas.</p> <p>Regarding threats, forest management activities do not pose a threat to the identified HCV. Water supply and security have been a priority in forestry policy in Spain for the last 65 years, and in this sense forest activity is a major factor for water supply (see HCV 4).</p> <p>Pastures where livestock are fed are generally part of forest areas in Spain. This means that their use is regulated by the Law on Forestry (5) and the forestry legislation of the AC. This is complemented by a high degree of compliance (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on HCV).</p> | <p>Geographical scope Country</p> | <p>Low risk to the country. The following 'low risk' threshold applies: (24) The threat posed by management activities to HCV 5 in the area under assessment is negligible.</p> |
| <p>a) Unique/main sources</p> | <p>Experts consulted</p> | <p>Two experts (José Luis Vázquez and Alberto Rojo, pers. comm.) have highlighted the presence of this subcategory of HCV in Spain. Both in regions where</p> | <p>Geographical scope</p> | <p>Low risk to the country. The following 'low risk'</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
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| of drinking water and for other daily uses. | | <p>people live in highly dispersed patterns and in endemically dry regions, people generally depend on wells for drinking and sanitation. Although these people could buy drinking water nearby, this would involve an economic cost perhaps impossible to pay in the event of the need to buy all or a significant part of the drinking water. With regards to sanitary water, there would be a rather difficult alternative</p> <p>in the event that wells are no longer available or functional.</p> <p>In terms of threats, forest management does not represent a threat to this HCV, as a major branch of forest policy in Spain has been and continues to be aimed at ensuring the supply of water in sufficient quantity and quality.</p> | Country | <p>threshold applies: (24) The threat posed by management activities to HCV 5 subcategory a) in the area under assessment is negligible.</p> |
| (Unique/main sources of water for irrigation of food crops. | Agreed in an expert workshop | This subcategory of HCV is not present in Spain as a fundamental resource for the satisfaction of the basic needs of local communities (this was widely accepted in a workshop held by FSC Spain to discuss an earlier version of this report) | Geographical scale: Country | <p>Low risk for the country. The following 'low risk' threshold applies: (23) HCV 5 subcategory b) has not been identified in the area under assessment and its presence is unlikely.</p> |
| c) Food, medicine or fuel, etc. for local consumption. | Experts consulted | <p>An expert (José Luis Vázquez, pers. comm.) has pointed out the dependence of a small portion of the rural population in Spain on cattle breeding for survival. There are still families in parts of Spain who depend on very small-scale livestock farming, not only for their economic survival, but also as their own source of protein. This is, however, an infrequent situation at the general level in the country. In terms of threats, the pastures used by these small herds are normally part of the forest area, implying that the presence and rights of ranchers are part of forest planning and management, subject to the Forestry Law (5) and the forestry legislation of the AC. This is complemented by a high level of compliance with the law (this is accepted by the experts consulted in the preparation of this report, and there are no published reports on significant impacts on this subcategory of HCV by forest activities).</p> | Geographical scale: Country | <p>Low risk for the country. The following 'low risk' threshold applies: (23) The threat posed by management activities to HCV 5 subcategory c) in the area under assessment is negligible.</p> |
| 3.6 HCV 6 - Sites of cultural value | 14, 32, 33, 42, 43 | In Spain there are no Indigenous Peoples as defined by FSC (14), so all the issues addressed here are related to local communities, where appropriate. This HCV is produced in Spain at two different levels. First, | Geographical scope Country | <p>Low risk for the country. (29) HCV 6 has been identified and is likely to be present</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
|--|-------------------------------------|--|-------------------------------------|---|
| significant resources, habitats and landscapes on a global or national scale for cultural, archaeological or historical reasons, or of cultural, ecological, economic, or religious or sacred importance critical to the traditional culture of local communities or Indigenous Peoples, and identified through dialogue with those local communities or Indigenous Peoples. | | <p>there are elements listed by UNESCO as World Heritage because of their international relevance (42) and second, there are elements officially recognized in Spain for their relevance.</p> <p>UNESCO has listed 3 sites in Spain under the “Natural” category: Doñana National Park, Garajonay National Park and Teide National Park. There are 2 sites in Spain’s list under the “Mix” category: Ibiza, Biodiversidad y Cultura and Pirineos-Monte Perdido (42).</p> <p>Other elements of cultural, archaeological or historical significance are considered under the different sub-categories of this HCV.</p> <p>An element of particularly significant cultural value in Spain is the livestock trail network (32), which has been submitted to UNESCO for inclusion on the World Heritage List under the name of Cañadas Reales de la Mesta (33). The network comprises more than 100,000 km of livestock trails throughout the Spanish territory, together with multiple elements of support for livestock activity such as rest areas, drinking troughs and constructions of different types, all of which are public property. This livestock trail network involves virtually all of the subcategories of HCV analyzed below, and that is why it is not mentioned in these subcategories one by one.</p> <p>Forestry activities do not pose a threat to the livestock trail network as Law 3/1995 (43) and other regulations of the AC are active in their delimitation and protection with sufficient guarantees for their protection, including a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> | | in the area under assessment but is effectively protected against threats from forest activities. |
| a) Aesthetic values. | 44 | Aesthetic values are present in one form or another in all the different components of the above-mentioned HCV: World Heritage Site, National Parks, Historical and Archaeological Heritage and so on. | Geographical scope Country | Low risk for the country. (29) HCV 6 subcategory a) has been identified and |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
|-----------------------|-------------------------------------|--|-------------------------------------|---|
| | | <p>In terms of threats, the aesthetic component of any area likely to be a HCV is protected by the effective protection of the HCV for other reasons (historical, archaeological, cultural...). In this sense, Law 16/1985 on Spanish Historical Heritage (44) is the main legislative safeguard. The existing legislation is complemented with a high degree of implementation (this is accepted by all the experts consulted in the preparation of this report; there are no published reports on significant impacts of forest activities on this category of HCV from forest activities).</p> | | <p>it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities.</p> |
| b) Historical values. | 44 and the experts consulted. | <p>Historical values are present throughout Spain. Spain has been invaded by numerous cultures over the last thousands of years, which have left behind important elements that form part of Spain's current historical heritage. Law 16/1985 on Spanish Historical Heritage establishes different levels of historical/archaeological elements with respect to their historical value and also establishes the level of protection they need, as well as the way to address undiscovered elements of potential historical value. This basic law at the state level will be developed by the different AC, which has been done in some cases, but not in all (José Luis Vázquez, pers. comm.). There are many elements of historical/archaeological value yet to be discovered in Spain. Forestry actions are relevant in this sense and have the potential to be a threat to this category of HCV since there are often elements of historical/archaeological value in forests and because of the use of heavy machinery in forest operations.</p> <p>However, the aforementioned Law on Historical Heritage, together with other regulations of the AC, have been shown to be valid to prevent damage to historical/archaeological heritage of significant value by forestry activity in practice (this is widely accepted among the experts consulted in the preparation of this report, and there are no published reports on the significant impacts of forest activities on this HCV).</p> <p>As an example of forestry activity, in the event that an element of potential historical value is discovered, all operations should be stopped immediately until an assessment is carried out by experts and a security perimeter excluding forestry activity is established as a permanent safeguard measure.</p> | Geographical scope Country | <p>Low risk for the country. (29) HCV 6 subcategory b) has been identified and it is likely to be present in the area under assessment, but is effectively protected against threats from forest activities</p> |

| Indicator | Sources of information ¹ | Presence of HCV and threat assessment | Geographical scale/Functional scale | Risk designation and determination of risk |
|--|-------------------------------------|---|-------------------------------------|---|
| c) Scientific values. | See HCV 1 and HCV 3. | HCV that are so because of their scientific interest are usually within the scope of protected areas and natural species. In this sense, there is no further development here, which can be found in HCV 1 and HCV 3. | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (27) HCV 6 subcategory c) has not been identified in the area under assessment and its presence is unlikely. |
| (d) Social values (including economic values). | 15 | Analysis of the Common Guidance for the Identification of High Conservation Values (15) reveals that there is no such HCV 6 in Spain. | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (27) HCV 6 subcategory d) has not been identified in the area under assessment and its presence is unlikely. |
| e) Spiritual values. | 15 | Analysis of the Common Guidance for the Identification of High Conservation Values (15) reveals that there is no such HCV 6 in Spain. | Geographical scope Country | Low risk for the country. The following 'low risk' threshold applies: (27) HCV 6 subcategory e) has not been identified in the area under assessment and its presence is unlikely. |

Recommended control measures

| Indicator | Recommended control measures |
|-----------|------------------------------|
| N/A | |

Sources of information

| No. | Sources of information | Relevant indicator(s) or CW category |
|-----|--|---|
| 1 | Ministerio de Agricultura, Alimentación y Medio Ambiente, MAGRAMA (Ministry of Agriculture, Fisheries, Food and Environment). 2014. Diagnosis of the Spanish Forest Sector. Analysis and Prospective. N°8 Serie Agrinfo / Medioambiente. http://servicios.mpr.es/VisorPublicaciones/visordocumentosicopo.aspx?NIPO=280140819&SUBNIPO=0002 | Introductory text and HCV 2, HCV 4 |
| 2 | MAGRAMA. 2013. Yearbook of Forest Statistics. http://www.magrama.gob.es/es/desarrollo-rural/estadisticas/forestal_anuario_2013.aspx | Introductory text |
| 3 | Montero, G. and SERRADA, R. 2013. La situación de los Bosques y el sector forestal en España - ISFE 2013. Edit. Sociedad Española de Ciencias Forestales. Lourizán (Pontevedra). http://www.seeforestales.org/content/informe-isfe | Introductory text and HCV 2, HCV 4 |
| 4 | Council Directive 92/43/EEC of 21 May 1992 on the conservation of natural habitats and of wild fauna and flora. http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:01992L0043-20070101 | Introductory text and HCV 1, HCV 2, HCV 3 |
| 5 | Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146 | Introductory text and HCV 1, HCV 2, HCV 3 and HCV 5 |
| 6 | MAGRAMA. 2015. National Forest Inventory http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartography/inventory-forestal-national/default.aspx | Introductory text |
| 7 | Rojo Alboreca, A. 2013. El Reto de la ordenación de los Montes Privados en España. 6º Congreso Forestal Español. Vitoria. Sociedad Española de Ciencias Forestales. http://www.congresoforestal.es/actas/doc/6CFE/6CFE02-020.pdf | Introductory text |
| 8 | MAGRAMA. 2013. Yearbook of Forest Statistics 2013. https://www.mapa.gob.es/es/desarrollo-rural/estadisticas/forestal_planificacion_gestion_conservacion_2013.aspx | Introductory text |
| 9 | Natura 2000 Network in Spain http://www.magrama.gob.es/es/biodiversidad/temas/espacios-prottegidos/red-natura-2000/rn_english.aspx | Introductory text and HCV 1, HCV 2, HCV 3 |

| No. | Sources of information | Relevant indicator(s) or CW category |
|-----|--|---|
| 10 | Law 42/2007, of 13 December, on Natural Heritage and Biodiversity. https://www.boe.es/buscar/act.php?id=BOE-A-2007-21490 | Introductory text and HCV 1, HCV 2, HCV 3 |
| 11 | FSC Spain website https://es.fsc.org/es-es | Introductory text |
| 12 | PEFC Spain website https://es.fsc.org/es-es | Introductory text |
| 13 | HCV National interpretations https://www.hcvnetwork.org/resources/global-hcv-toolkits | Introductory text |
| 14 | FSC International. 2006. Estándares Españoles de Gestión Forestal para la Certificación FSC. FSC-STD-ESP-01-2006 España (V2-0) ES. https://es.fsc.org/preview.fsc-std-esp-2006-01-esp-2-0.a-135.pdf | Introductory text and HCV 5, HCV 6 |
| 15 | Brown, E., N. Dudley, A. Lindhe, DR Muhtaman, C. Stewart, and T. Synnott (eds.). 2013 (October). Common guidance for the identification of High Conservation Values. HCV Resource Network: Original version https://www.hcvnetwork.org/resources/folder.2006-09-29.6584228415/cg-for-hcv-identification Brown, E., N. Dudley, A. Lindhe, DR Muhtaman, C. Stewart, and T. Synnott. 2013 September. Common Guidance for the Identification of High Conservation Values. HCV Resource Network (HCVRN). Spanish version https://www.hcvnetwork.org/resources/folder.2006-09-29.6584228415/2013guiagenericaavc | Introductory text and all categories of HCV (1-6) |
| 16 | Directive 2009/147/EC of the European Parliament and of the Council of 30 November 2009 on the conservation of wild birds. http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32009L0147 | Introductory text and HCV 1 |
| 17 | Biodiversity legislation http://www.magrama.gob.es/es/biodiversidad/legislacion/ | Introductory text and HCV 1, HCV 2, HCV 3 |
| 18 | Natura 2000 Network http://www.magrama.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/default.aspx | Introductory text and HCV 1 |
| 19 | Biogeographical and marine regions within the European Union. http://www.magrama.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_pres_const_reg_biogeo_y_marinas.aspx | Introductory text and HCV 1 |
| 20 | Spanish Inventory of Terrestrial Habitats http://sig.magrama.es/bdn/ | Introductory text and HCV 2, HCV 3 |
| 21 | European Commission. 2015 Natura 2000 and Forest Part I-II http://ec.europa.eu/environment/nature/natura2000/management/docs/Final%20Guide%20N2000%20%20Forests%20Part%20I-II-Annexes.pdf | Introductory text |

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| 22 | European Commission. 2010. Natura 2000 in the Mediterranean region. http://ec.europa.eu/environment/nature/info/pubs/docs/biogeos/Mediterranean/KH7809610ESC_002.pdf | Introductory text and HCV 1 |
| 23 | Ministry of Environment. 2002. La naturaleza de España. | Introductory text and HCV 1, HCV 2, HCV 3 |
| 24 | Spanish Inventory of Natural Heritage and Biodiversity http://www.magrama.gob.es/es/biodiversidad/temas/inventarios-nacional/inventory-english-natural-heritage-biodiv/default.aspx | Introductory text and HCV 1 |
| 25 | National Inventory of Flora and Fauna https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacional/IEPNB_Report_2012_fauna_flora_tcm30-207663.pdf | Introductory text and HCV 1 |
| 26 | Biodiversity in the Canary Islands http://www.gobiernodecanarias.org/medioambiente/piac/temas/biodiversidad/ | Introductory text and HCV 1 |
| 27 | List of wild species in the Canary Islands http://www.gobiernodecanarias.org/medioambiente/piac/descargas/Biodiversidad/Listas-Species/List_Wild_Species.pdf | Introductory text and HCV 1 |
| 28 | European Commission. 2010. Natura 2000 in the Macaronesian region. http://ec.europa.eu/environment/nature/info/pubs/docs/biogeos/Macaronesian/KH7809638ESC_002.pdf | Introductory text and HCV 1 |
| 29 | Atlas and Red Book of Threatened Flora. http://www.magrama.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-especies-terrestres/ieet_flora_vascular.aspx | Introductory text and HCV 1 |
| 30 | National Parks in Spain http://www.magrama.gob.es/es/red-parques-nacionales/ | Introductory text and HCV 1, HCV 2, HCV 3 |
| 31 | Doñana National Park. http://www.magrama.gob.es/es/red-parques-nacionales/nuestros-parques/donana/ | Introductory text and HCV 1 |
| 32 | Livestock Roads in Spain (including cartography by provinces) http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forest/roads-livestock/default.aspx | Introductory text and HCV 6 |
| 33 | Provisional List for Spain of sites to be inscribed on the UNESCO World Heritage List. http://whc.unesco.org/en/tentativelists/state=es | Introductory text and HCV 6 |
| 34 | FSC National Risk Assessment Framework. FSC-PRO-60-002a V1-0 ES https://ic.fsc.org/preview.fsc-pro-60-002a-v1-0-en-fsc-national-risk-assessment-framework.a-3806.pdf | Introductory text |
| 35 | Protected Natural Areas in Spain http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-available/ENP_Downloads.aspx | Introductory text and HCV 1, HCV 2, HCV 3 |
| 36 | Spanish Catalogue of invasive alien species. http://www.magrama.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-exoticas-invasoras/default.aspx | Introductory text and HCV 1 |

| No. | Sources of information | Relevant indicator(s) or CW category |
|-----|---|--------------------------------------|
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| 38 | Royal Legislative Decree 1/2001, of 20 October, approving the consolidated text of the the Water Law. https://www.boe.es/buscar/act.php?id=BOE-A-2001-14276 | Introductory text and HCV 4 |
| 39 | Directive 2000/60/EC of the European Parliament and of the Council of 23 October 2000 establishing a framework for Community action in the field of water policy. http://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX:32000L0060 | Introductory text and HCV 4 |
| 40 | Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification - PNAP http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/desertificacion-restauracion-forestry/rhf_plan_restauracion.aspx | Introductory text and HCV 4 |
| 41 | Natura 2000 Barometer (including Natura 2000 Bulletin) http://ec.europa.eu/environment/nature/natura2000/barometer/index_en.htm | Introductory text and HCV 1 |
| 42 | Sites inscribed on UNESCO's World Heritage List http://whc.unesco.org/en/statesparties/es | Introductory text and HCV 6 |
| 43 | Law 3/1995, of 23 March, on Livestock Routes. https://www.boe.es/buscar/doc.php?id=BOE-A-1995-7241 | Introductory text and HCV 6 |
| 44 | Law 16/1985, of 25 June, on Spanish Historical Heritage. https://www.boe.es/buscar/act.php?id=BOE-A-1985-12534 | Introductory text and HCV 6 |
| 45 | Natura 2000 Network http://natura2000.eea.europa.eu/# | Introductory text and HCV 2 |
| 46 | FSC National Risk Assessment centralized database -Access to CNRA-CW Category 1 for Spain https://ic.fsc.org/es/what-is-fsc-certification/controlled-wood/risk-assessments | Introductory text |
| 47 | Natura 2000 monitoring and evaluation. http://www.magrama.gob.es/es/biodiversidad/temas/espacios-protegidos/red-natura-2000/rn_cons_seguimiento_evaluacion.aspx Habitats Directive. http://ec.europa.eu/environment/nature/knowledge/rep_habitats/index_en.htm | Introductory text |
| 48 | Spanish Ornithological Society [SEO/BirdLife]. 2012. Atlas of birds in winter in Spain 2007-2010. https://www.miteco.gob.es/es/biodiversidad/publicaciones/atlas_aves_invierno_tcm30-198034.pdf | HCV 1 |
| 49 | List of Wild Species in Special Protection Regime and Spanish Catalogue of Threatened Species https://www.miteco.gob.es/es/biodiversidad/temas/conservacion-de-especies/especies-proteccion-especial/ce-proteccion-list.aspx | HCV 1 |

| No. | Sources of information | Relevant indicator(s) or CW category |
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| 50 | International Union for Conservation of Nature (IUCN), Species Survival Commission. 2013. Spain's biodiversity at risk. https://www.iucn.org/sites/dev/files/content/documents/spain_s_biodiversity_at_risk_fact_sheet_may_2013.pdf | HCV 1 |
| 51 | Atlas and Red Books of vertebrates by species. https://www.miteco.gob.es/es/biodiversidad/temas/inventarios-nacionales/inventario-especies-terrestres/inventario-nacional-de-biodiversidad/bdn-ieet-atlas-vert-especies.aspx | HCV 1 |
| 52 | Important Bird Areas http://www.birdlife.org/datazone/site | HCV 1 |
| 53 | Habitat 6310 Perennial meadows of <i>Quercus</i> spp. of the Habitats Directive https://www.miteco.gob.es/es/biodiversidad/temas/espacios-prottegidos/6310_tcm30-197078.pdf | HCV 1 |
| 54 | Zoning of Spanish national territory. https://www.miteco.gob.es/es/parques-nacionales-oapn/publicaciones/edit_libro_03_03_tcm30-100240.pdf | HCV 1 |
| 55 | Biogeographic synthesis of Spain. http://www.difo.uah.es/geobotanica/files/3.3.pdf | HCV 1 |
| 56 | Intact forest landscapes webpage with access to the map http://intactforests.org/ Sync by honeybunny http://intactforests.org/pdf/publications/IFL2013_world_map.pdf | HCV 2 |
| 57 | Forest Map of Spain http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/mapa-forestal-espana/mfe_50.aspx | HCV 2 |
| 58 | Spanish Forestry Plan. https://www.mapa.gob.es/eu/desarrollo-rural/temas/politica-forestal/planificacion-forestal/politica-forestal-en-espana/pfe_plan_forestal_esp.aspx | HCV 2 |
| 59 | Antequera Baiguet, Josep. 2012. Doctoral thesis: Propuesta metodológica para el análisis de la sostenibilidad regional. http://www.eumed.net/tesis-doctorales/2013/jab/indice.htm | HCV 2 |
| 60 | Definition used for bioregion http://www.eumed.net/tesis-doctorales/2013/jab/concepto-bioregion.html | HCV 2 |
| 61 | P. Guimaraes, Roberto. 2001. Fundamentos territoriales y bioregionales de la Planificación, nº39 Serie CEPAL. https://repositorio.cepal.org/bitstream/handle/11362/5724/1/S01060532_es.pdf | HCV 2 |
| 62 | Map of Sites of Community Importance (LIC) of the Habitats Directive in Spain. https://www.miteco.gob.es/es/cartografia-y-sig/ide/descargas/biodiversidad/rn2000.aspx | HCV 2 |
| 63 | Map of Special Protection Areas (ZEPA) of the Birds Directive in Spain http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion- | HCV 2 |

| No. | Sources of information | Relevant indicator(s) or CW category |
|-----|---|--------------------------------------|
| | disponible/rednatura_2000_zepa_descargas.aspx | |
| 64 | Map of Protected Areas in Spain https://www.miteco.gob.es/es/biodiversidad/servicios/banco-datos-nature/map_inp2018_tcm30-195782.pdf | HCV 2 |
| 65 | Google Earth. https://www.google.es/intl/es/earth/SigPac . http://sigpac.magrama.es/fega/h5visor/ | HCV 2 |
| 66 | Desertification and forest restoration http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/desertificacion-restoracion-Forestry/ | HCV 4 |
| 67 | Flood risk management. http://www.magrama.gob.es/es/agua/temas/gestion-de-los-riesgos-de-inundacion/default.aspx | HCV 4 |
| 68 | Flood risk management plans. http://www.magrama.gob.es/es/agua/temas/gestion-de-los-riesgos-de-inundacion/planes-gestion-riesgos-inundacion/default.aspx | HCV 4 |
| 69 | Royal Decree Law 903/2010, of 9 July, on Flood risk assessment and management. http://www.boe.es/diario_boe/txt.php?id=BOE-A-2010-11184 | HCV 4 |
| 70 | National Inventory of Soil Erosion-INES. http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-nacional-erosion-suelos/ | HCV 4 |
| 71 | Plan of Prioritized Actions to Hydrological and Forest Restoration, Soil Erosion Control and Combating Desertification. Map of watersheds and selected priorities. December 2001. https://www.mapa.gob.es/gl/desarrollo-rural/temas/politica-forestal/desertificacion-restauracion-forestal/restauracion-hidrologico-forestal/rhf_plan_restauracion.aspx | HCV 4 |
| 72 | Royal Legislative Decree 1/2017, of 20 July, of the Government of Aragon, approving the consolidated text of the Law on Mountains of Aragon. https://www.boe.es/buscar/act.php?id=BOA-d-2017-90392&p=20170630&tn=2 | HCV 1, HCV 3 |
| 73 | Law 3/2008, of 12 June, on Forestry and Sustainable Forest Management of Castilla-La Mancha. https://www.boe.es/buscar/doc.php?id=BOE-A-2008-13685 | HCV 1, HCV 3 |
| 74 | Law 3/2009, of 6 April, on Forests (Montes) of Castilla y León. https://www.boe.es/buscar/doc.php?id=BOE-A-2009-7698 | HCV 1, HCV 3 |
| 75 | Law 6/1988, of 30 March, on Forestry of Catalonia. https://www.boe.es/buscar/doc.php?id=BOE-A-1988-10913 | HCV 1, HCV 3 |
| 76 | Law 6/2015, of 24 March, Agrarian Law of Extremadura. https://www.boe.es/buscar/pdf/2015/BOE-A-2015-4102-consolidado.pdf | HCV 1, HCV 3 |

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|-----|---|--------------------------------------|
| 77 | Law 2/1992, of 15 June 1992, on Forestry in Andalusia. https://www.juntadeandalucia.es/boja/1992/57/1 | HCV 1, HCV 3 |
| 78 | Decree No. 50/2003 of 30 May creating the Regional Catalogue of Protected Wild Flora of the Region of Murcia and dictating rules for the use of various forest species https://www.borm.es/borm/documento?obj=anu&id=13383 | HCV 1, HCV 3 |
| 79 | Forestry Plan of the Canary Islands; FOREST APPROVALS section http://www.gobiernodecanarias.org/medioambiente/piac/temas/biodiversidad/medidas-y-factores/montes/montes-ordenacion-forestry/planning-forest management/ | HCV 1, HCV 3 |
| 80 | Decree 50/2014, of 10 April, regulating the use of timber and timber products, cork, pasture and mycological products in forests or privately managed forest lands in the autonomous community of Galicia and the content, organization and operation of the Register of Forestry Companies. https://www.xunta.gal/dog/Publicados/2014/20140507/AnuncioG0165-250414-0004_es.html | HCV 1, HCV 3 |
| 81 | Decree 52/2014, of 16 April, which regulates the General Instructions for the planning and management of the forests (montes) of Galicia. https://www.xunta.gal/dog/Publicados/2014/20140508/AnuncioG0165-250414-0003_es.html | HCV 1, HCV 3 |
| 82 | Law 7/2012, of 28 June, on the woodlands of Galicia. https://www.boe.es/buscar/pdf/2012/BOE-A-2012-11414-consolidado.pdf | HCV 1, HCV 3 |
| 83 | Law 3/2004, of 23 November, on Forestry and Forest Management https://www.boe.es/buscar/pdf/2005/BOE-A-2005-393-consolidado.pdf | HCV 1, HCV 3 |
| 84 | Decree 159/2002, of 19 December, first amendment of Decree 90/1992, of 30 December, determining forest plantations subject to prior authorization https://sede.asturias.es/portal/site/Asturias/menuitem.1003733838db7342ebc4e191100000f7/?vgnextoid=d7d79d16b61ee010VgnVCM100000100007fRCRD&fecha=31/12/2002&refArticulo=2002-2231011&i18n.http.lang=es | HCV 1, HCV 3 |
| 85 | Directorate-General for Natural Environment http://dgmontes.org/es/normativa | HCV 1, HCV 3 |
| 86 | Order GAN/63/2014, of 9 December, approving the General Instructions for the management of Cantabria's mountains http://dgmontes.org/c/document_library/get_file?uuid=83e164b1-8f2d-4356-a62d-14f2f87a8806&groupId=16835 | HCV 1, HCV 3 |
| 87 | Legislative Decree 1/2014, of 15 April, approving the revised text of the Law on the Conservation of Nature in the Basque Country https://www.euskadi.eus/y22-bopv/es/bopv2/datos/2014/05/1402158a.shtml | HCV 1, HCV 3 |
| 88 | Provincial Law 3/2007, of 21 February, amending Provincial Law 13/1990, of 31 December, on the Protection and Development of Navarra's Forest Heritage. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2007-6242 | HCV 1, HCV 3 |

| No. | Sources of information | Relevant indicator(s) or CW category |
|-----|--|--------------------------------------|
| 89 | Decree 114/2003, of 30 October, approving the regulations implementing Law 2/1995, of 10 February, on the Protection and Development of the Forest Heritage of La Rioja https://ias1.larioja.org/cex/sistemas/GenericoServlet?servlet=cex.sistemas.dyn.portal.ImgServletSis&code=oumCvWlgBUF6lChv9ZDgP%2FhXhSM%2FFmcHPIRTS7ppmQEH5h3TVkJMOglAFw6X7X0oxVWa9cUmjPr7%0ALQj19N6%2FHYN%2B66VfV1pP&& | HCV 1, HCV 3 |
| 90 | Balears Forestry Plan http://www.caib.es/sacmicrofront/archivopub.do?ctrl=MCRST4426ZI170801&id=170801&lang=en | HCV 1, HCV 3 |
| 91 | ORDE 10/2015, de 8 d'abril, de la Conselleria d'Infraestructures, Territori i Medi Ambient, per la qual es regulen els aprofitaments forestals a la Comunitat Valenciana. http://www.dogv.gva.es/datos/2015/04/20/pdf/2015_3407.pdf | HCV 1, HCV 3 |
| 92 | European Commission. Brussels 2015. COMMISSION REPORT TO THE EUROPEAN PARLIAMENT AND TO THE COUNCIL MID-TERM REVIEW OF THE EU BIODIVERSITY STRATEGY UP TO 2020. https://eur-lex.europa.eu/legal-content/ES/TXT/?uri=CELEX%3A52015DC0478 | HCV 1 |
| 93 | Ecologistas en acción. Evaluación del cumplimiento de las Metas de Aichi de Biodiversidad en el Estado Español (2011-2012). Informe basado en indicadores (Evaluation of the fulfilment of the Aichi Biodiversity Targets in Spain (2011-2012). Report based on indicators) http://www.abc.es/gestordocumental/uploads/Sociedad/Metas%20Aichi%202020.pdf | HCV 1 |

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

Risk assessment

| Indicator | Sources of information | Geographical Functional | Risk designation and determination of risk |
|---|---|-------------------------|---|
| <p>4.1 Conversion of natural forests to plantations or other land uses in the area under assessment is less than 0.02% or equivalent to an average annual net loss of 5,000 hectares over the last 5 years (whichever is less), or conversion is illegal on a national or regional scale on public and private lands.</p> | <p>Transparency International http://www.transparency.org/country/#ESP</p> <p>Global Forest Watch Http://www.globalforestwatch.org/country/ESP</p> <p>World Bank. Global Monitoring Report 2015/2016 World Bank and International Monetary Fund ISBN (electronic): 978-1-4648-0670-4 http://www.worldbank.org/en/publication/global-monitoring-report</p> <p>MAPAMA. Third National Forest Inventory 1997-2007 (IFN3). Ministry of Agriculture, Fisheries and Food (MAPAMA). Http://www.magrama.gob.es/es/biodiversidad/servicios/banco-datos-naturaleza/informacion-</p> | <p>Country</p> | <p>Law content</p> <p>The competent national authority is the Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA). Each autonomous community defines the authority responsible for regulating forestry issues.</p> <p>Conversion of natural forests to plantations or other land uses is generally not allowed under the Spanish law, except in the following circumstances:</p> <ol style="list-style-type: none"> 1. The change in use of a forest when it is not motivated by reasons of general interest, and without prejudice to the provisions of Article 18.4 of Law 21/2015 on Forestry (regarding records of forests catalogued with public declarations other than forest use) and applicable environmental regulations, will be exceptional and require a favorable report of the competent forestry body and, where appropriate, the owner of the forest. 2. The competent forestry body shall regulate cases in which, without a change in forest use, authorization is required for the substantial modification of the forest canopy. This is the case where there is a substantial change in the forest cover, even if it does not entail a change in use (e.g. from forestry to agriculture). In these cases, the administration shall also regulate it. It could be the case of the conversion of forests to plantations. <p>Article 50 of Law 21/2015 on Forestry stipulates that the autonomous communities must guarantee the conditions for the restoration of forest land burned, and the following shall be prohibited:</p> <ol style="list-style-type: none"> a) Change in forest use for at least 30 years. b) Any activity inconsistent with the regeneration of the forest canopy, during the period determined by regional legislation. <p>Law 43/2003 on Forestry was amended in 2015 enabling the possibility of changing forest use where forests have been affected by fire, but only after 30 years. As this law has only been in force for a year and a half, the risk is not yet present. This legislative amendment has been</p> |

| Indicator | Sources of information | Geographical Functional | Risk designation and determination of risk |
|-----------|--|-------------------------|---|
| | <p>disponible/ifn3.aspx</p> <p>MAPAMA. Second National Forest Inventory 1986-1996 (IFN2).</p> <p>Http://www.magrama.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/index_segundo_inventario.aspx</p> | | <p>criticized by NGO, including WWF Spain and SEO/Birdlife and FSC Spain, who argue that the amendment runs counter to forest conservation.</p> <p>Article 40, which has been amended, opens up the possibility of changing forest use and modifying the forest canopy.</p> <ol style="list-style-type: none"> 1. Change of use of a forest when it is not motivated by reasons of general interest, and without prejudice to the provisions of Article 18.4 and applicable environmental regulations, shall be exceptional and require a favorable report from the competent forestry body and, where appropriate, the owner of the forest. 2. The competent forestry body may regulate a more simplified procedure for the authorization of change of use in temporary forest plantations for which a reversion to previous non-forest uses is requested. 3. The competent forestry body shall regulate cases in which, without a change in forest use, authorization is required for the substantial modification of the forest canopy. |
| | <p>WWF, 2015. A new law undermines forest conservation in Spain. Available online: https://www.wwf.gr/crisis-watch/crisis-watch/biodiversity-natural-resources/5-biodiversity-natural-resources/new-law-undermines-forest-conservation-in-spain, consulted on 6 February 2017.</p> | | <p>This new Law on Forestry, particularly controversial, was approved in the first meeting of the Spanish government cabinet in 2015 against the opposition, trade unions and environmentalist organizations who opposed some points they considered harmful to the environment. Environmental groups, including WWF Spain and SEO/Birdlife, strongly criticized the new law. According to their analysis, it includes provisions that allow forest degradation through new urban development plans. A more threatening provision, Article 50, allows for land use change and the exception of the protected status of burnt forest lands, for "compelling reasons of overriding public interest". According to WWF Spain (2015), this term opens the door to urban developments in forest areas and offers incentives for arson. Under the previous legislation, changes in land use in forests and burned forests were banned for 30 years, so that the restoration of ecosystems would not be hindered.</p> <p>The amendment of the Law on Forestry has allowed the change of use as an exception to the article 50.1 "exceptionally, autonomous communities may agree to change forest use when there are compelling reasons of overriding public interest of the first order that must be assessed by law, provided that the necessary compensatory measures are adopted to recover a forest area equivalent to that burned". Such compensation measures must be identified before use change in the law itself, together with the source of the change in use.</p> <p>Does the law apply? Yes. Due to the recent entry into force of these amendments to the Law on Forestry, there is no evidence of non-compliance. To date, there is no evidence that article 50.1 of Law 21/2015</p> |

| Indicator | Sources of information | Geographical Functional | Risk designation and determination of risk |
|-----------|---|-------------------------|--|
| | | | on Forestry had to be applied. This has been corroborated by experts and the WG. |
| | <p>Ministry of Agriculture, Fisheries and Food. National Forest Inventory. https://www.mapa.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/default.aspx</p> <p>SECF. ISFE Report http://secforestales.org/content/informe-isfe</p> <p>Spanish Forestry Congress 2017 https://www.congresoforestal.es/index.php?men=71</p> <p>7th Spanish Forestry Congress. The situation of forests and the forestry sector in Spain. ISFE 2017. http://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-espana-isfe-2017</p> | | <p>Is it possible to conclude that the spatial threshold can be met by assessing the implementation of the legislation?</p> <p>No, the applicable legislation is not sufficient to assess this indicator with legality-based thresholds.</p> <p>The law does not totally forbid the conversion to the results in the indicator, but in those cases set out in article 40 of Law 15/2015 on Forestry, which will occur exceptionally, is regulated and expressly authorized by the administration and must be duly justified and in the cases of article 50, at least 30 years must pass after the fire for the change of use to occur, which must also be duly justified and authorized by the administration.</p> <p>Is it possible to conclude that the spatial threshold (0.02% or 5000 ha) is met?</p> <p>Yes.</p> <p>The Ministry of Agriculture, Fisheries, Food and Environment (MAPAMA) draws the main conclusions of Spanish forests and their evolution through the comparison of national inventories (IFN2/IFN3), among them (http://www.mapama.gob.es/es/desarrollo-rural/temas/politica-forestal/inventario-cartografia/inventario-forestal-nacional/index.aspx):</p> <ul style="list-style-type: none"> • A significant increase is detected in the area of wooded forest at the cost of a decrease in treeless and cultivation areas. • Native hardwoods (oaks, chestnut, beech, gall oaks, etc.) have grown considerably both on the surface and in biomass. • Essentially, all indicators of sustainable development show a positive evolution of the Spanish forests. <p>The Spanish Society of Forest Sciences (SECF, Sociedad Española de Ciencias Forestales) prepares the Report on the Forest Situation in Spain every 5 years. In the advance results of the 2017 report, presented at the 7th National Forestry Congress (June 2017), indicates that the area covered by semi-natural forests in Spain has grown over the past 25 years, at an annual growth rate of 1.3% (http://7cfe.congresoforestal.es/content/la-situacion-de-los-bosques-y-el-sector-forestal-en-Spain-isfe-2017).</p> |

| Indicator | Sources of information | Geographical Functional | Risk designation and determination of risk |
|-----------|---|-------------------------|--|
| | <p>Law 21/2015, of 20 July, amending Law 43/2003, of 21 November, on Forestry. https://www.boe.es/diario_boe/txt.php?id=BOE-A-2015-8146</p> <p>FAO, 2017. FAOSTAT, http://www.fao.org/faostat/es/#data/EL</p> | | <p>According to FAO statistics http://www.fao.org/faostat/es/#data/EL:</p> <p>The total forest area in Spain has increased from 2010 to 2015, from 36.49% to 36.82%. The agricultural area has decreased from 55.09% in 2010 to 52.51% in 2015. Plantations have remained stable from 2010 to 2015, with a value of 15.79%.</p> <p>Based on these data we can conclude that no conversion of forests to plantations or other non-forest land uses has occurred in recent years,</p> <p>As a general rule, the law prohibits the conversion of natural forests to plantations or other non-forest land uses and this conversion situation does not currently occur in Spain (according to data from FAO, MAPAMA and SECF).</p> <p>Risk designation Low risk. The following 'low risk' thresholds apply: (1) The thresholds identified in the indicator are not exceeded.</p> <p>AND (3) Other evidence available does not challenge the 'low risk' designation.</p> <p>Changes of land use that may occur are exceptional and authorized by the competent administration. Due to the recent entry into force of this law, the risk of change of use of burned land, which would be considered the highest risk for urban speculation or other reasons, would not occur until 30 years from now. Any change in the current situation will be monitored by FSC Spain and an urgent review will be applied, where relevant.</p> |

Control measures

| Indicator | Control measures (M - Mandatory / R - Recommended) |
|-----------|--|
| 4.1 | N/A |

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

Risk assessment

| Indicator | Sources of information | Functional scale | Risk designation and determination of risk |
|---|---|------------------|--|
| <p>5.1 There is no commercial use of genetically modified trees</p> | <p>Law 9/2003 (25 April) establishing the legal procedure of confined utilization, voluntary liberation, and commercialization of genetically modified organisms</p> <p>Royal Decree 178/2004 (30 January) approving the General Regulations for the implementation of Law 9/2003 (25 April).</p> <p>In combination with these laws, European legislation on Genetically Modified Organisms has been incorporated into Spanish legislation.</p> <p>The Genetic Material Service (http://www.magrama.gob.es/es/desarrollo-rural/themes/political-forest/genetic-forest-resources/) (Ministry of Agriculture, Food and Environment, MAGRAMA), responsible for developing national programmes for genetic improvement and conservation of genetic resources, derived from Article 54 (Law 21/2015 on Forestry).</p> <p>License requirement for commercial use of GM species is defined in the law. See procedures on the website of the Ministry of Agriculture, Food and Environment:</p> | <p>Country</p> | <p>Low risk</p> <p>The following 'low risk' thresholds apply:</p> <p>(2) There is no commercial use of GMO (trees) species in the area under assessment. There is no commercial use of genetically modified trees taking place in Spain. Forest species are not included in the Ministry of Agriculture, Food and Environment database of commercial varieties with GMO, only maize. There is no ban on the commercial use of GMO, but it is regulated, and licenses are required for this activity. Law 9/2003 (25 April) sets out the main requirements applicable in Spain. AND</p> <p>(3) Other evidence available does not challenge the 'low risk' designation.</p> <p>The use of GMO is regulated by law and there is currently no commercialization of GM trees in Spain.</p> <p>MAPAMA granted authorizations in 2012 for tests with genetically modified poplar (<i>Populus sp</i>) . These trials continued until 2015. Currently, there are no ongoing tests.</p> |

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| | <p>www.magrama.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/notificaciones-y-autorizaciones/Comercializacion.aspx</p> <p>See MAPAMA website for information on commercially approved species: http://www.mapama.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-omg/</p> | | <p>No forest species are included in the Ministry of Agriculture, Food and Environment's database of commercial varieties with GMO.</p> <p>This indicator is therefore considered low risk.</p> |
|--|--|--|---|

| | GMO context | Answer | Sources of information (list of sources if there are different types of information, such as reports, laws, regulations, articles, news articles from web pages, etc.). |
|---|---|---|---|
| 1 | <p>Is there any legislation covering GMO (trees)?</p> | <p>Yes, at the national level, Law 9/2003 establishes the legal framework for the contained use, voluntary release and commercialization of genetically modified organisms, as well as the competences of the General Administration of the State and the Autonomous Communities. Additionally, Royal Decree 289/2003 establishes the conditions under which forest seeds and plants are to be produced and marketed for forestry purposes.</p> <p>This national legislation derives from the transposition of the community legislation, Directive 2001/18/EC of 12 March 2001 on the deliberate release into the environment of</p> | <p>Directive 2001/18/EC of 12 March 2001 on the deliberate release into the environment of genetically modified organisms</p> <p>Council Directive 105/1999/EC on the marketing of forest reproductive material Law 9/2003 (25 April) establishing the legal procedure of confined utilization, voluntary liberation, and commercialization of genetically modified organisms.</p> <p>Articles 3 and 4 of Law 9/2003 respectively establish the competences of the General State Administration and the Autonomous Communities, and the second additional provision contemplates the collegiate bodies responsible for the exercise of the activities regulated therein: Interministerial Council on Genetically Modified Organisms (CIOMG), and National Biosafety Commission (CNB).</p> <p>Royal Decree 178/2004, of 30 January, approving the General Regulation for the Development and Execution of the Law of 25 April, establishing the legal regime for the confined use, voluntary release and</p> |

| GMO context | | Answer | Sources of information (list of sources if there are different types of information, such as reports, laws, regulations, articles, news articles from web pages, etc.). |
|-------------|---|--|---|
| | | genetically modified organisms and Council Directive 105/1999/EC on the marketing of forest reproductive material. | marketing of genetically modified organisms. Royal Decree 289/2003 establishes the conditions under which forest seeds and plants are to be produced and marketed for forestry purposes. MAPAMA website with information on commercially approved species and the registration of GMO: Ministerio para la Transición Ecológica (Ministry for Ecological Transition). Public Registry of Genetically Modified Organisms (GMO). http://www.mapama.gob.es/es/calidad-y-evaluacion-ambiental/temas/biotecnologia/organismos-modificados-geneticamente-omg-/registro-publico-omg/ |
| 2 | Does the legislation applicable to the area under assessment include a ban on the commercial use of GMO (trees)? | No. There is no prohibition on the commercial use of GMO, but it is regulated and licensing is required for this activity. | |
| 3 | Is there evidence of unauthorized use of GM trees? | No. | |
| 4 | Is there a commercial use of GM trees in the country or region? | No. | Web MAPAMA Statement on poplar trial GM http://www.mapama.gob.es/es/calidad-y-evaluacion-environmental/themes/biotechnology/ERMA_B_ES_11_26_tcm7-216876.pdf |
| 5 | Are there GM tree trials in the country or region? | Yes, authorizations were granted in 2012 for a test with poplar (<i>Populus sp</i>). These trials continued until 2015. Currently, there are no ongoing tests . | |
| 6 | Are licenses required for commercial use of GM trees? | Yes. Currently, licenses have only been granted for the marketing of agricultural products (maize). | |
| 7 | Are there licenses issued for GM trees for the area under evaluation? (If yes, in which regions, for which species and for which entities?) | No. | |
| 8 | What GM species are used? | None | |
| 9 | Can it be clearly determined in which MU GM trees are used? | - | |

Control measures

| Indicator | Control measures (M - Mandatory / R - Recommended) |
|-----------|--|
| 5.1 | N/A |