

Timber Legality Risk Assessment France

Version 1.2 | May 2018



COUNTRY RISK
ASSESSMENTS



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The original document of FSC can be accessed here <https://ic.fsc.org/en/document-center>.

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A. Introduction

This Timber Legality Risk Assessment for France provides an analysis of the risk of sourcing timber from areas of illegal harvesting and transport. NEPCon has been working on risk assessments for timber legality, in partnership with a number of organisations, since 2007. In that time, NEPCon has developed timber risk assessments for more than 60 countries, illustrated in Figure 1.

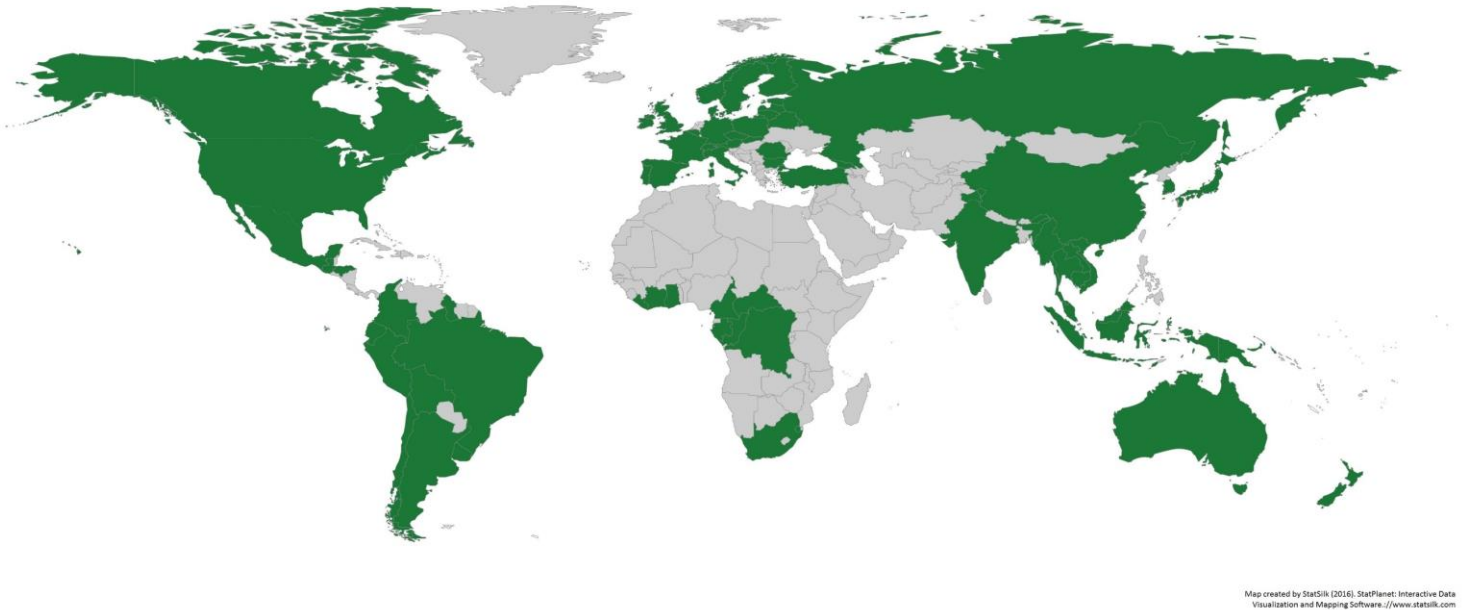


Figure 1. Countries for which NEPCon have developed a legality risk assessment for timber

The risk assessments are developed in collaboration with local forest legality experts and use an assessment methodology jointly developed by FSC and NEPCon. A detailed description of the methodology can be found on the [NEPCon Sourcing Hub](#).

For risk assessment conducted according to the FSC-STD-40-005, ONLY entries (or information) that have been formally reviewed and approved by FSC and are marked as such can be considered conclusive and may be used by FSC candidate or certified companies in risk assessments and will meet the FSC standards without further verification.

You can see the countries with approved risk assessment in the FSC document: [FSC-PRO-60-002b V2-0 List of FSC approved Controlled Wood documents](#).

All FSC Risk Assessments can be downloaded in the [FSC Document Centre](#).

This risk assessment was prepared by NEPCon between 2014 and 2018 as follows:

Draft prepared by NEPCon:	November 2014
Stakeholder consultation	September-November 2017
Final approval by FSC:	8 May 2018

FSC CW effective date:

8 May 2018

NEPCon originally published the Timber Legality Risk Assessment for France in August 2017. Since then, minor amendments to the Assessment have been made, but the risk designations have not changed.

B. Overview of legality risks

Timber Risk Score: 100 / 100 in 2017

This report contains an evaluation of the risk of illegality in France for five categories and 21 sub-categories of law. We found:

- Specified risk for 0 sub-categories.
- Low risk for 16 sub-categories.
- No legal requirements for 5 sub-categories.

The Timber Risk Score for France is 100 out of 100, and no legality risks have been identified in this report.

Timber source types and risks

There are 3 timber source types found in France. Knowing the “source type” that timber originates from is useful because different source types can be subject to different applicable legislation and have attributes that affect the risk of non-compliance with the legislation. We have analysed the risks for the three source types and found that the risk conclusions are the same.

Public forest, and private forest >25ha

Timber from public forest, and private forest above 25ha do not require a separate harvest permits. A forest owner in possession of valid forest management documents or a Special Administrative Authorisation may harvest according to the management plan/authorisation. There are no general rules regarding harvesting operations in Natura 2000 areas within the forest. However, when drafting the forest management document, the manager shall refer to the Natura 2000 area.

Private forest <25ha

Timber from private forests under 25ha requires specific authorization to harvest. When a forest owner applies for Special Administrative Authorisation the Regional Forest Owners' Centre will provide an opinion on the application to the Ministry of Agriculture and Forestry and/or Ministry of Environment. The relevant Ministry then makes a final decision based on this opinion and on the forest owner's original application.

Protected forest

Harvesting operations can occur in reserves and regional national parks under certain conditions, depending on the protection status and on the areas. In reserved, the decree creating the reserve defines the rules governing that reserve. Also in regional Natural Parks rules for regulating the harvesting can be applied for instance to preserve the landscape. The management plan, including harvesting plan, and its compliance with the specific protected area rules are approved by the dedicated administration.

This table summarises the findings of the timber legality risk assessment by source type.

Legal Category	Sub-Category	Risk conclusion
Legal rights to harvest	1.1 Land tenure and management rights	Low
	1.2 Concession licenses	Low
	1.3 Management and harvesting planning	Low
	1.4 Harvesting permits	Low
Taxes and fees	1.5 Payment of royalties and harvesting fees	N/A
	1.6 Value added taxes and other sales taxes	Low
	1.7 Income and profit taxes	Low
Timber harvesting activities	1.8 Timber harvesting regulations	N/A
	1.9 Protected sites and species	Low
	1.10 Environmental requirements	Low
	1.11 Health and safety	Low
	1.12 Legal employment	Low
Third parties' rights	1.13 Customary rights	Low
	1.14 Free prior and informed consent	N/A
	1.15 Indigenous/traditional peoples rights	N/A
Trade and transport	1.16 Classification of species, quantities, qualities	N/A
	1.17 Trade and transport	Low
	1.18 Offshore trading and transfer pricing	Low
	1.19 Custom regulations	Low
	1.20 CITES	Low
	1.21 Legislation requiring due diligence/due care procedures	Low

C. Overview of the forest sector in France

In France 75% of forest land is privately owned and 25 % is publicly owned (of which, 9% belongs to the State and 16% to local collectives). Publicly owned forest is managed by the National State Forest Services (ONF).

In France there is an obligation for all public forests to have management documents. There is also an obligation for all private forests larger than 25ha to have a management plan. Private forests, smaller than 25ha, can have a Management Plan or less comprehensive management documents, such as Règlement Type de Gestion (Standard Management Rules) or a Code de Bonnes Pratiques Sylvicoles (Silvicultural Code of Best Practice) - although these are not mandatory for small forests. Where there are no management documents at all, a harvesting operation requires Special Administrative Authorization from the administration. The scope and content of applicable management documents is clearly stated in the Forest Code (2004), along with rules governing specific authorisation to harvest. In addition, regional forest management guidelines are elaborated for both private and public forest land. Approval from the administration is required for all management documents. The National State Forest Service (ONF) is charged with the creation and implementation of management plans for public forests, including timber harvesting plans. Regional Forest Owners' Centres are in charge of providing regional guidelines for management and for approving and monitoring implementation of management documents for private forests. In cases where a forest owner applies for Special Administrative Authorisation the Regional Forest Owners' Centre will provide an opinion on the application to the Ministry of Agriculture and Forestry and/or Ministry of Environment. The relevant Ministry then makes a final decision based on this opinion and on the forest owners original application.

Harvest permits/licenses are not issued separately and a forest owner in possession of valid forest management documents or a Special Administrative Authorisation may harvest according to the harvest plan set out in the forest management plan or under the Special Administrative Authorisation. The management documents, approved by the administration, include information on the quantities and species allowed to be harvested, as well as the spatial and temporal boundaries. Harvesting must be conducted in line with the management document, however harvesting may occur 5 years prior to, or later than, the dates specified therein.

The main piece of legislation applicable to the forestry sector is the Forest Code, which was updated on the 31st of March 2014. This is implemented in conjunction with other relevant laws, such as the Environment Code, Labour Code, Rural Code and Taxation Code. Detailed requirements are provided in the Forest Code (2014) regarding forest operations and harvesting. This includes, for example, health and safety requirements for forest operations. Health and Safety at work along with other labor issues falls under the purview of the Labor Inspectorate.

France has a high governance score according to the World Bank Governance Index. On a range from -2.5 to +2.5, France has a score of 1.41 in relation to "Rule of law" and on control of corruption a score of 1.28 in 2015. According to Transparency International France has a Corruption Perception Index of 69 (2016).

Sources of information

The list of sources provided in FSC-PRO-60-002a, section 3.3.3 has been reviewed for relevance in regards to the national legality risk assessment of France. The following sources have been used:

- a) Chatham House: <http://www.illegal-logging.info/>;
- b) EU FLEGT process:
http://ec.europa.eu/comm/development/body/theme/forest/initiative/index_en.htm;
- c) Government reports and assessments of compliance with related laws and regulations;
- d) Independent reports and assessments of compliance with related laws and regulations
- e) Interpol: <http://www.interpol.int/Crime-areas/Environmental-crime/Projects/Project-LEAF>;
- f) Stakeholder and expert consultation outcomes from NRA development processes;
- g) Transparency International Corruption Perceptions Index:
http://www.transparency.org/policy_research/surveys_indices/cpi;
- h) World Bank Worldwide Governance Indicators:
<http://data.worldbank.org/datacatalog/worldwide-governance-indicators>;
- i) In cases where other sources of information are not available, consultations with experts within the area **were** conducted.

Where relevant, they have been specifically referenced under "Sources of Information" for each applicable sub-category.

D. Legality Risk Assessment

LEGAL RIGHTS TO HARVEST

1.1. Land tenure and management rights

Legislation covering land tenure rights, including customary rights as well as management rights that includes the use of legal methods to obtain tenure rights and management rights. It also covers legal business registration and tax registration, including relevant legal required licenses. Risk may be encountered where land rights have not been issued according to prevailing regulations and where corruption has been involved in the process of issuing land tenure and management rights. The intent of this indicator is to ensure that any land tenure and management rights have been issued according to the legislation.

1.1.1. Applicable laws and regulations

Laws/regulations applicable to the legal framework regarding droits réels (real rights):

- Forests are legally considered as bien immeubles (immovable goods), to which droits réels (real rights) are applicable: Civil Classification of Goods (Art. 516 to 543 of the Civil Code). Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070721>
- Private ownership: Civil Code (prerogative attributes of property rights Art. 537, 543, 544; private property /land tenure rights Art. 544 to 577; usufruct Art. 625 to 636; use Art. 625 to 636; legal modalities to become a private owner Books 3); Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070721>
- Regarding the ownership by public organizations (including the State): public entities ownership code: L2212-1, part 2 books 2 and 3, part 3 book 2; acquisition: part 1 books 1 and 2. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070299&dateTexte=20080505>

Laws/regulations applicable to public access to the Land Registry:

- Decree no. 2012-59 of the 18th January 2012, related to public access to Land Registry information. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000025175261&categorieLien=id>
- Article L107 A of the Fiscal Procedures books. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=DCBCB81315B40D6E96C25D2B B5D2F6F4.tpdjo13v_2?cidTexte=LEGITEXT000006069583&dateTexte=20140628

Laws/regulations applicable to management rights and obtaining of management rights:

- Article L122-3 of the Forest Code, describing the list of valid forest management documents, depending on the forest type. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Laws/regulations applicable to management documents considered as sustainable management guarantees:

- Forest Code L124-1 to L124-6. Available at:
http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Laws/regulations applicable to obligations to clearly define the limits of the forest in management documents:

- Plan Simple de Gestion (PSG) (Simple Management Plan) order of 19th July 2012, defining mandatory information to be included in private forests management plans (Plan Simple de Gestion) and annexes. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A4EC21077A21076851BA370E11A33C22.tpdjo15v_1?cidTexte=JORFTEXT000026227617&dateTexte=20140703

1.1.2. Legal authority

Competent authority for state forests:

- Office National des Forêts (National State Forest Service)

Competent authorities for private forests:

- National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers), in coordination with the Institution Centre National de la Propriété Forestière (National Forest Owners' Centre). The Regional Forest Owners' Centres are in charge of providing regional guidelines for private forest management and to approve management documents for private forests. They also provide some training programs for forests owners.
- Private forest owners can ask either a Professional Forest Manager (Gestionnaire Forestier Professionnel) or a forest cooperative to help them to manage the forest (i.e. elaboration of the management documents, day-to-day management, harvesting operations and selling forest products). The body representing forest cooperatives is the Union de la Coopération Forestière Française (Union for French Forest Cooperatives). The body representing forestry experts is the Conseil National de l'Expertise Foncière Agricole et Forestière (National Council for Land Tenure, Agriculture and Forestry Experts).

Competent authority for implementation of the National Forest Policy:

- Direction Régionale de l'Alimentation, l'Agriculture et les Forêts (Regional Directorate of Food, Agriculture and Forestry).

Competent authority for land registry:

- Town Council and fiscal administration.

Competent authority in cases where there is a dispute or conflict regarding boundaries or ownership:

- Judicial or administrative tribunals (tribunaux judiciaires or tribunaux administratifs) depending on the type of dispute.

1.1.3. Legally required documents or records

- Land title for private forests and management plan for state forests. Extracts from the land registry.

1.1.4. Sources of information

Government sources

- cadastre.gouv.fr (N.Y.). *Cadastral survey consultation service France* [online]. Available at: <https://www.cadastre.gouv.fr/scpc/accueil.do>
- geoportail.gouv.fr (N.Y.). *National portal on land registry and public maps* [online]. Available at: <http://www.geoportail.gouv.fr/accueil>
- cada.fr (N.Y.) *Local taxation and land registry* [online] Available at: <http://www.cada.fr/fiscalite-locale-et-cadastre,6090.html>
- cada.fr (N.Y.) *Land registry* [online] Available at: <http://www.cada.fr/le-cadastre,6156.html>
- legifrance.gouv.fr (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703
- legifrance.gouv.fr (2014) *Civil Code* [online]. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006070721>

Non-Government sources

- cadastre.connaitre.org (N.Y.) *Land registry history in France* [online] Available at: <http://cadastre.connaitre.org/cadastre1.php>
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.1.5. Risk determination

Overview of legal requirements

For private forests, the owners are given an official document (land title) when buying or inheriting a piece of land, on which the limits of the property are clearly specified, using land registry references. State forests are defined as being part of the property of the state. Their ownership has been clearly established in the past through an acte de classement (classifying act). Their limits and ownership are also well established and documented through the land registry.

Description of risk

In France the land registry was established during the 19th century for the whole country. It has been modernized and reviewed since then. As a result, the boundaries of forests (both public and private) are usually well known, visible on the land registry and on the ground (demarcated by boundary markers). In addition, this information has become very

accessible as it is now available on the internet. A specific mapping website called Geoportail (<http://www.geoportail.gouv.fr/accueil>) makes it possible to check the land registry map and maps showing the spatial extent of forests, in conjunction with aerial photos of the forest.

France has a high governance score according to the World Bank Governance Index. On a range from -2.5 to +2.5, France has a score of 1.41 in relation to "Rule of law" and on control of corruption a score of 1.28 in 2015. According to Transparency International France has a Corruption Perceptions Index of 69 (2016). As a result, the risk regarding land rights in France can be considered low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.1.6. Risk designation and specification

Low risk

1.1.7. Control measures and verifiers

N/A

1.2. Concession licenses

Legislation regulating procedures for the issuing of forest concession licenses, including use of legal methods to obtain concession license. Especially bribery, corruption and nepotism are well-known issues in connection with concession licenses. The intent of this indicator is to avoid risk related to situations where organizations are obtaining concession licenses via illegal means such as bribery, or where organizations or entities that are not eligible to hold such rights do so via illegal means. Risk in this indicator relates to situations where due process has not been followed and the concession rights can therefore be considered to be illegally issued. The level of corruption in the country or sub-national region is considered to play an important role and corruption indicators (e.g., Corruption Perception Index, CPI) should therefore be considered when evaluating risks.

1.2.1. Applicable laws and regulations

Laws/regulations applicable to public forests which are managed by a person other than the owner:

- Law No. 2001-1168 of 11 December 2001 on urgent measures for economic and financial reforms (MURCEF law), in particular Article 3 defining the public service delegation). Available at: <http://www.legifrance.gouv.fr/WAspad/UnTexteDeJorf?numjo=ECOX0100063L> and <http://www.marche-public.fr/Marches-publics/Textes/Lois/loi-2001-1168-MURCEF.htm>
- Law no. 85-704 of the 12th of July 1985 on the public project management and its relationship with the private project management). Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000006068913>

Laws/regulations applicable to the delegation of management of private forests to third parties:

- On the basis of prerogatives relating to ownership within the meaning of Articles 537, 543 and 544 of the Civil Code, related respectively to the prerogative of disposition, enjoyment, and use of the property.
- Depending on the ownership: Forest Code Group of owners: L331-1 to L331-7; Management by professionals: L315-1; Management contract regarding National State forest services : L315-2.
- Specifically regarding state forests being part of the private domain of the state: Public Entities Ownership Code, Part 4.
- About the different forms of associations allowed to delegate the management: Forest code L231-1 to L231-6; L232-1 to L232-3; L233-1 to L233-10; L332-1 to L332-4; L332-5; L332-6.

Laws/regulations applicable to public procurement:

- All travaux (works) directives. Available at: <http://www.marche-public.fr/Marches-publics/Textes/Directives/Directives-Europeennes.htm>
- Law of the 3rd January 1991 related to transparency and regulation of markets. Plus related decrees of 18th September 1990 and 31st September 1992.
- Public Procurement Code.
- Law of the 29th January 1993 related to corruption prevention and transparency in economic and public procedures.

Laws/regulations applicable to public/private partnership:

- Order no. 2004-559 of the 17th June 2004 concerning partnership contracts. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000438720>

1.2.2. Legal authority

Competent authority for state forests:

- Office National des Forêts (National State Forest Services).

Competent authorities for private forests:

- National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers), in coordination with the Institution Centre National de la Propriété Forestière (National Forest Owners' Centre). The Regional Forest Owners' Centres are in charge of providing regional guidelines for private forest management and to approve management documents for private forests. They also provide some training programs for forests owners.
- Private forest owners can ask either a Professional Forest Manager (Gestionnaire Forestier Professionnel) or a forest cooperative to help them to manage the forest (i.e. elaboration of the management documents, day-to-day management, harvesting operations and selling forest products). The body representing forest cooperatives is the Union de la Coopération Forestière Française (Union for French Forest Cooperatives). The body representing forestry experts is the Conseil National de l'Expertise Foncière Agricole et Forestière (National Council for Land Tenure, Agriculture and Forestry Experts).

Competent authority for implementation of the National Forest Policy:

- Direction Régionale de l'Alimentation, l'Agriculture et les Forêts (Regional Directorate of Food, Agriculture and Forestry).

1.2.3. Legally required documents or records

- Contracts
- public procurement procedures
- terms of references and specifications

1.2.4. Sources of information

Government sources

- agriculture.gouv.fr (2015). *Ministry for Agriculture and forests* [online]. Available at: <http://agriculture.gouv.fr/>
- onf.fr (2015). *National State Forest Services* [online]. Available at: <http://www.onf.fr/>
- marche-public.fr (2014). *Concession for works, public land occupation, public services and leases* [online]. Available at: <http://www.marche-public.fr/Marches-publics/Definitions/Entrees/DSP.htm>

Non-Government sources

- foretpriveefrancaise.com (2015). *Portal of Private Forests* [online]. Available at: <http://www.foretpriveefrancaise.com/qui-sommes-nous-1977.html>
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.2.5. Risk determination

Overview of Legal Requirements

Legal provisions exist for appointed third-parties to manage both private and public forests. Third party management is permissible under the condition that specific rules are followed (see column E). There exists no long-term concession system - similar to that which can be seen in some tropical contexts - in mainland France (overseas colonies are excluded from this analysis). The lease of management rights in French forests is generally confined to specific activities and over only limited time periods. In such cases, the lease is agreed through a legally-binding contract, and/or where relevant and necessary, according to public procurement procedures regarding public forests.

Description of risk

Given the fact that; (i) long-term concessions are uncommon (ii) the scope of management leases is usually limited and (iii) concession rules are clearly established, the risk can be defined as low for this criterion.

Risk conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.2.6. Risk designation and specification

Low risk

1.2.7. Control measures and verifiers

N/A

1.3. Management and harvesting planning

Any legal requirements for management planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, as well as approval of these by competent authorities. Cases where required management planning documents are not in place or are not approved by competent authorities should be considered. Low quality of the management plan resulting in illegal activities may be a risk factor for this indicator as well.

1.3.1. Applicable laws and regulations

Laws/regulations applicable to legal modalities for management:

- Public forests: Forest code L212-1 to L212-3, L213-5, L214-5, L122-5 and L212-4. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703
- Private forests having a Plan Simple de Gestion (PSG) (Simple Management Plan) or Règlement Type de Gestion (RTG) (Standard Management Rules): Forest code L312-1 to L312-12 and L313-1 to L313-2.
- Private forests without management documents: System of Special Administrative Authorization as stated in the Forest code L312-9 to L312-10 and R312-20. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Laws/regulations applicable to the introduction of the Chartes Forestières de Territoire (Charter of Forest Territory):

- Law 2001-609 of the 9th July 2001. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000223691>

Laws/regulations applicable to mandatory approval by the competent authorities:

- Law no. 2010-874 of 27th July 2010, regarding modernization of agriculture and fisheries. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A4EC21077A21076851BA370E11A33C22.tpdjo15v_1?cidTexte=JORFTEXT000022521587&dateTexte=20140703
- Circular DGPAAT/SDFB/C2010-3111 of 15th December 2010, regarding development and implementation of regional multiannual forest development plans. Available at:

<http://agriculture.gouv.fr/telecharger/68692?token=93cbcb0731503f7306061f5968153bb3>

- Circular DGPAAT/SDFB/C2010-3079 of 9th August 2010, regarding local strategies for forest development. Available at:
http://www.ofme.org/documents/Loisreglements/Circulaires/20100809_CFT.pdf
- Circular DPAAT/SDFB/C2010-3100 of 16th November 2010, regarding simplification of the administrative procedure for approval and monitoring of the management plan (Plan Simple de Gestion) for private forests. Available at:
<http://www.foretsdelain.fr/IMG/pdf/Circulaire20101116-PSG.pdf>
- Law no. 2012-357 22nd March 2013, related to simplification of administrative processes.
- Decree no. 2011-587 related to the necessity to elaborate a management plan (Plan Simple de Gestion). Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A4EC21077A21076851BA370E11A33C22.tpdjo15v_1?cidTexte=JORFTEXT000024073516&dateTexte=20140703
- Decree no. 2012-616 of 2nd May 2012, regarding the assessment of different plans and documents affecting the environment. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A4EC21077A21076851BA370E11A33C22.tpdjo15v_1?cidTexte=JORFTEXT000025794215&dateTexte=20140703
- Decree no. 2013-194 of 5th March 2013, regarding protection of the environment and rural areas. Available at:
<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000027144231>

1.3.2. Legal authority

Competent authority for implementation of the National Forest Policy:

- The Ministry for Agriculture and Forests has authority over the forest policy and defines forest management and harvesting rules. This Ministry works in conjunction with the Direction Regionale de l'Alimentation, Agriculture et Forêts (Regional Directorate of Food, Agriculture and Forestry).

Competent authority for state forests:

- The Office National des Forêts (National State Forest Services) is in charge of the elaboration of the management plans for public forests, the harvesting plans and the implementation of the harvesting plans.

Competent authorities for private forests:

- The National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers) are in charge of providing regional guidelines for private forest management and to approve management documents for private forests, including harvesting plans and plans for implementing and monitoring management plans. In cases where a forest owner applies for Special Administrative Authorisation the Regional Forest Owners' Centre will provide an opinion on the application to the Ministry of Agriculture and Forestry and/or Ministry of Environment. The relevant Ministry then

makes a final decision based on this opinion and on the forest owners original application.

1.3.3. Legally required documents or records

- Management documents and official approval of the management documents. In cases where there are no management document, a record of Special Administrative Authorization for any harvesting operations is required.

1.3.4. Sources of information

Government sources

- agriculture.gouv.fr (2015). *Ministry for Agriculture and forests* [online]. Available at: <http://agriculture.gouv.fr/>
- onf.fr (2015). *National State Forest Services* [online]. Available at: <http://www.onf.fr/>
- legifrance.gouv.fr (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Non-Government sources

- foretpriveefrancaise.com (2015). *Portal of Private Forests* [online]. Available at: <http://www.foretpriveefrancaise.com/qui-sommes-nous-1977.html>
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.3.5. Risk determination

Overview of Legal Requirements

In France there is an obligation for all public forests to have a management document. There is also an obligation for all private forests larger than 25ha to have a management plan. Private forests smaller than 25ha can have a management plan (although it is not mandatory) or less rigorous management documents; either Règlement Type de Gestion (Standard management rules) or a Code de Bonnes Pratiques Sylvicoles (Code of Silvicultural Best Practice). In cases where there is are no management documents at all, harvesting operations require a Special Administrative Authorization from the administration. The scope and content of applicable management documents is clearly stated in the Forest Code (2004), along with rules for specific authorisation to harvest. In addition, regional forest management guidelines are elaborated for both private and public forest land. Approval from the administration is always required for all management documents. There are specific approval procedures for all these documents, clearly stated in the Forest Code (2004). The forest code also specifies the sanctions to be applied in case of non-compliance with the legal requirements.

Description of Risk

The relevant Administrations have enforcement competencies over forestry matters. France has a high governance score according to the World Bank Governance Index. On a range from -2.5 to +2.5, France has a score of 1.41 in relation to "Rule of law" and on control of corruption a score of 1.28 in 2015. According to Transparency International, France has a Corruption Perception Index of 69 (2016).

As a result, the risk for this category can be considered as being low.

Risk Conclusion

This indicator has been evaluated as specified risk. Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.

1.3.6. Risk designation and specification

Low risk

1.3.7. Control measures and verifiers

N/A

1.4. Harvesting permits

Legislation regulating the issuing of harvesting permits, licenses or other legal document required for specific harvesting operations. It includes the use of legal methods to obtain the permit. Corruption is a well-known issue in connection with the issuing of harvesting permits. Risk relates to situations where required harvesting is carried out without valid permits or where these are obtained via illegal means such as bribery. In some areas, bribery may be commonly used to obtain harvesting permits for areas and species that cannot be harvested legally (e.g., protected areas, areas that do not fulfil requirements of minimum age or diameter, tree species that cannot be harvested, etc.). In cases where harvesting permits classify species and qualities to estimate fees, corruption and bribery can be used to classify products that will result in a lower fee. The level of corruption in a country or sub-national region is considered to play an important role and corruption indicators should therefore be considered when evaluating risks. In cases of illegal logging, harvesting permits from sites other than the actual harvesting site may be provided as a false proof of legality with the harvested material.

1.4.1. Applicable laws and regulations

In France, the harvesting authorization system does not rely on a permit or license system. The harvesting authorizations are managed through the management documents, and when there is no management document, through a system of special administrative authorizations.

Laws/regulations applicable to harvesting plans included in management documents:

- Public forests: Forest Code L212-2, L213-5 to L213-23 and L214-6 to L214-11. Available at:
http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC_CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703
- Private forests: Forest Code L-312-2, L312-4 and L312-5; Order of 19th July 2012, defining the mandatory information to include in management plans (Plan Simple de Gestion) and its annexes, updated 28th July 2012. Available at:

http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=A4EC21077A21076851BA370E11A33C22.tpdjo15v_1?cidTexte=JORFTEXT000026227617&dateTexte=20140703

Laws/regulations applicable to special administrative authorization to harvest (RSSAC):

- Forest code L312-9 and L312-10.

1.4.2. Legal authority

Competent authority for implementation of the National Forest Policy:

- The Ministry for Agriculture and Forests has authority over the forest policy and defines forest management and harvesting rules. This Ministry works in conjunction with the Direction Regionale de l'Alimentation, Agriculture et Forêts (Regional Directorate of Food, Agriculture and Forestry).

Competent authority for state forests:

- The Office National des Forêts (National State Forest Services) is in charge of the elaboration of the management plans for public forests, the harvesting plans and the implementation of the harvesting plans.

Competent authorities for private forests:

- The National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers) are in charge of providing regional guidelines for private forest management and to approve management documents for private forests, including harvesting plans and plans for implementing and monitoring management plans. In cases where a forest owner applies for Special Administrative Authorisation the Regional Forest Owners' Centre will provide an opinion on the application to the Ministry of Agriculture and Forestry and/or Ministry of Environment. The relevant Ministry then makes a final decision based on this opinion and on the forest owners original application.

1.4.3. Legally required documents or records

No permits or licenses are issued.

Management documents and official approval of the management documents are required. In cases where there are no management document, a record of Special Administrative Authorization for any harvesting operations is required.

1.4.4. Sources of information

Government sources

- agriculture.gouv.fr (2015). *Ministry for Agriculture and forests* [online]. Available at: <http://agriculture.gouv.fr/>
- onf.fr (2015). *National State Forest Services* [online]. Available at: <http://www.onf.fr/>
- legifrance.gouv.fr (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Non-Government sources

- foretpriveefrancaise.com (2015). *Portal of Private Forests* [online]. Available at: <http://www.foretpriveefrancaise.com/qui-sommes-nous-1977.html>
- cadastre.connaitre.org (N.Y.) *Land registry history in France* [online] Available at: <http://cadastre.connaitre.org/cadastre1.php>
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.4.5. Risk determination

Overview of Legal Requirements

Harvest permits/licenses are not issued separately and a forest owner in possession of valid forest management documents or a Special Administrative Authorisation may harvest according to the management plan/ authorisation. The management documents, approved by the administration, include information on the quantities and species allowed to be harvested, as well as the spatial and temporal boundaries. Harvesting must be conducted in line with the management document, however harvesting may occur 5 years prior to, or later than, the dates specified therein.

Description of Risk

The relevant Administrations have enforcement competencies over forestry matters. France has a high governance score according to the World Bank Governance Index. On a range from -2.5 to +2.5, France has a score of 1.41 in relation to "Rule of law" and on control of corruption a score of 1.28 in 2015. According to Transparency International, France has a Corruption Perception Index of 69 (2016). The risk for this category can be considered as being low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.4.6. Risk designation and specification

Low risk

1.4.7. Control measures and verifiers

N/A

TAXES AND FEES

1.5. Payment of royalties and harvesting fees

Legislation covering payment of all legally required forest harvesting specific fees such as royalties, stumpage fees and other volume based fees. It also includes payments of the fees based on correct classification of quantities, qualities and species. Incorrect classification of forest products is a well-known issue often combined with bribery of officials in charge of controlling the classification.

1.5.1. Applicable laws and regulations

Not applicable:

Taxes are not paid through a royalty system or volume-based system (see below and column I for more details).

1.5.2. Legal authority

N/A

1.5.3. Legally required documents or records

N/A

1.5.4. Sources of information

Government sources

- [impots.gouv.fr](http://www.impots.gouv.fr) (2015). *Official website of fiscal administration* [online] Available at: <http://www.impots.gouv.fr>
- [legifrance.gouv.fr](http://www.legifrance.gouv.fr) (2014). *General taxation Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=AC530B53D8A6F8BA21B69EB67D06E2DC.tpdjo15v_1?cidTexte=LEGITEXT000006069577&dateTexte=20140703

Non-Government sources

- Forêt Privée Française (N.Y.) *Je vends une coupe de bois. Que dois-je déclarer?* [online]. (I sell a wooden cut, what do I have to declare?) Available at: <http://www.ofme.org/crpf/documents/fiches/643401.pdf>
- centre regional midi pyrenees (N.Y.) *Website offering information for forest owners* [online] Available at: <http://www.crpf-midi-pyrenees.com/actualite/echo.htm>

1.5.5. Risk determination

There are no royalties, stumpage fees or other volume-based fees. The fees that forest owners have to pay annually do not depend on the volume of wood sold. An annual cadastral income is instead declared - this is the annual indexed value of the forest land. The cadastral income is declared even when no wood has been sold.

As a result this indicator is not applicable for France.

1.5.6. Risk designation and specification

N/A

1.5.7. Control measures and verifiers

N/A

1.6. Value added taxes and other sales taxes

Legislation covering different types of sales taxes, which apply to the material being sold, including selling material as growing forest (standing stock sales). Risk relates to situations where products are sold without legal sales documents or far below market price resulting in illegal avoidance of taxes.

1.6.1. Applicable laws and regulations

Laws/regulations applicable to inheritance/sales taxes:

- Inheritance: General Code for Taxation (Part 1, Title 4, Ch.1, Section 2, VI, Art. 777)
- Sale of property or forest groups: General Code for Taxation (Part 1, Title 4, Ch.1, Section 2, II, Art. 682-717 and Art. 150U.

Laws/regulations applicable to VAT:

- General Code for Taxation (Part 1, Title 2, Ch.1, Art. 293B)

1.6.2. Legal authority

- Public Revenue Office

1.6.3. Legally required documents or records

- Tax declaration and receipt.

1.6.4. Sources of information

Government sources

- [impots.gouv.fr](http://www.impots.gouv.fr) (N.Y.). *Official website of fiscal administration* [online]. Available at: <http://www.impots.gouv.fr/>
- [legifrance.gouv.fr](http://www.legifrance.gouv.fr) (2014). *General Taxation Code* [online]. Updated on the 1st of July 2014. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=AC530B53D8A6F8BA21B69EB67D06E2DC.tpdjo15v_1?cidTexte=LEGITEXT000006069577&dateTexte=20140703

Non-Government sources

- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.6.5. Risk determination

Overview of Legal Requirements

Companies and private person shall pay VAT.

Description of Risk

Regarding VAT, it is possible that wood could be sold without being invoiced but this risk is low. Sale of timber without VAT payment is mainly a risk for sales of materials for private consumption and not wood going into the supply chain (non-commercial volumes). For other taxes, it would be unrealistic to say that there is no risk of fiscal fraud, but control exists which ensure that the risk is relatively low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.6.6. Risk designation and specification

Low risk

1.6.7. Control measures and verifiers

N/A

1.7. Income and profit taxes

Legislation covering income and profit taxes related to the profit derived from sale of forest products and harvesting activities. This category is also related to income from the sale of timber and does not include other taxes generally applicable for companies or related to salary payments.

1.7.1. Applicable laws and regulations

Laws/regulations applicable to Income and Profit taxes:

- General Code for Taxation. Available at:
http://www.legifrance.gouv.fr/affichCode.do;jsessionid=AC530B53D8A6F8BA21B69EB67D06E2DC.tpdjo15v_1?cidTexte=LEGITEXT000006069577&dateTexte=20140703
- Income tax: Part 1, Title 1, Ch.1 Art.206
- Corporate tax: Part 1, Title 1, Ch. 2, Art. 197

1.7.2. Legal authority

- Public Revenue Office

1.7.3. Legally required documents or records

- Taxation declaration and receipts of payment

1.7.4. Sources of information

Government sources

- [impots.gouv.fr](http://www.impots.gouv.fr) (N.Y.). *Official website of fiscal administration* [online]. Available at:
<http://www.impots.gouv.fr/>

Non-Government sources

- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>

- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.7.5. Risk determination

Overview of Legal Requirements

Companies and private persons shall pay income tax

Description of Risk

It would be unrealistic to say that there is no risk of fiscal fraud on income and profit taxes related to profits derived from the sale of forest products and harvesting activities. However, control exists which ensure the risk low. The risk for this category can be considered as being low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.7.6. Risk designation and specification

Low risk

1.7.7. Control measures and verifiers

N/A

TIMBER HARVESTING ACTIVITIES

1.8. Timber harvesting regulations

Any legal requirements for harvesting techniques and technology including selective cutting, shelter wood regenerations, clear felling, transport of timber from felling site and seasonal limitations etc. Typically this includes regulations on the size of felling areas, minimum age and/or diameter for felling activities and elements that shall be preserved during felling etc. Establishment of skidding or hauling trails, road construction, drainage systems and bridges etc. shall also be considered as well as planning and monitoring of harvesting activities. Any legally binding codes for harvesting practices shall be considered.

1.8.1. Applicable laws and regulations

Not applicable:

No formal legislation regulating timber harvesting exist. However, a series of regional guidelines for silvicultural techniques and timber harvesting apply when preparing management plans (Forestry Code, Art. L122-2).

1.8.2. Legal authority

N/A

Competent authority for state forests:

- Office National des Forêts (National State Forest Services).

Authorities for private forests:

- National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers), in coordination with the Institution Centre National de la Propriété Forestière (National Forest Owners' Centre). The Regional Forest Owners' Centres are in charge of providing regional guidelines for private forest management and to approve management documents for private forests. They also provide some training programs for forests owners.
- Private forest owners can ask either a Professional Forest Manager (Gestionnaire Forestier Professionnel) or a forest cooperative to help them to manage the forest (i.e. elaboration of the management documents, day-to-day management, harvesting operations and selling forest products). The body representing forest cooperatives is the Union de la Coopération Forestière Française (Union for French Forest Cooperatives). The body representing forestry experts is the Conseil National de l'Expertise Foncière Agricole et Forestière (National Council for Land Tenure, Agriculture and Forestry Experts).

Competent authority for implementation of the National Forest Policy:

- Direction Régionale de l'Alimentation, l'Agriculture et les Forêts (Regional Directorate of Food, Agriculture and Forestry).

1.8.3. Legally required documents or records

Not legally required, but contracts, public procurement procedures, terms of reference and specifications, regional guidelines can show if guidelines are followed.

1.8.4. Sources of Information

Government sources

- onf.fr (2007). *National Forest Operations Regulation* [online]. available at: www.onf.fr/outils/medias/20121221-144858-999459/++files++/2 (English) and <http://www.onf.fr/outils/medias/20121221-144858-999459/++files++/1> (French)

Non-Government sources

- fnedt.org (N.Y.) *Website of the Federation of Forest Contractors* [online]. Available at: <http://www.fnedt.org/liste-des-travaux-forestiers>

1.8.5. Risk determination

Overview of Legal Requirements

The Forest Code does not define any technical requirement regarding harvesting or silvicultural techniques. Guidance is provided in the regional guidelines written by the Regional Commission for Forest and Wood composed of regional public and private stakeholders and approved by the Ministry in charge of forest issues. Forest contractors work with contracts in which the technical specifications are stipulated and enforced. For public forests these technical specifications are set out in the National Forest Operations Regulation. They are elaborated and enforced by the National State Forest Services. For private forests, some specifications derive from regional guidelines and management plans and are enforced by the forest owner.

These guidelines are generally adhered to by forest owners, but not legally binding. Compliance is ensured through a process of internal validation for public forests (Forestry Code, Art. L212-2) and validation by the Centre Régional de la Propriété Forestière (Regional Center for Forest Ownership) for private forests larger than 25ha (Forestry Code, Art. R312-6).

Guidelines for public forests:

The Règlement national d'exploitation forestière (RNEF) (National Forest Operations Regulation) is an internal document binding for all national forests implemented through contract, but not binding by official law.

Guidelines for private forests:

Harvesting and silviculture techniques are part of the management documents and/or are set out in the contract with any forest contractors used. Note that information related to harvesting and silvicultural techniques is also available in the Schéma Régional de Gestion Sylvicole (Regional Silviculture Guidelines), produced by the Regional Forest Owners' Center.

The Federation of Forest Contractors also produces guidelines for timber harvesting.

Description of Risk

Even though there are guidelines that are consistently followed, there are no direct legally-binding instruments governing harvesting or silvicultural techniques. The risk for this criteria is considered to be not applicable.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.8.6. Risk designation and specification

N/A

1.8.7. Control measures and verifiers

N/A

1.9. Protected sites and species

International, national, and sub national treaties, laws, and regulations related to protected areas allowable forest uses and activities, and/or, rare, threatened, or endangered species, including their habitats and potential habitats. Risk relates to illegal harvesting within protected sites, as well as illegal harvest of protected species. Note that protected areas may include protected cultural sites, including sites with historical monuments.

1.9.1. Applicable laws and regulations

International laws/regulations:

- Convention on Biological Diversity (1992). Available at: <http://www.cbd.int/>
- UN Framework Convention on Climate Change (UNFCCC) (1992). Available at: https://unfccc.int/portal_francophone/essential_background/convention/items/3270.php
- Ramsar Convention on Wetlands (1971). Available at: http://www.ramsar.org/sites/default/files/documents/library/final_act Ramsar Conference1971.pdf
- UNESCO Convention concerning the Protection of the World Cultural and Natural Heritage (1972). Available at: <http://whc.unesco.org/fr/conventiontexte/>

Regional laws/regulations:

- Helsinki Criteria (1993) and Vienna Criteria (2002). Available at: <http://www.iisd.ca/forestry/hel.html>
- Convention on the Conservation of European Wildlife and Natural Habitats (1979). Available at: <http://conventions.coe.int/treaty/fr/Treaties/Html/104.htm>
- Birds Directive (1979). Available at: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31979L0409:FR:HTML>
- Habitats Directive (1992). Available at: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=CELEX:31992L0043:FR:HTML>
- Regulation (EC) No. 401/2009 of the European Parliament and of the Council (2009). Available at: http://europa.eu/legislation_summaries/environment/general_provisions/ev0019_fr.htm

National laws/regulations:

- Order of 27th May 2009, defining the list of threatened vertebrate species whose living area goes beyond a department territory in France. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020676031>
- Decree no. 2011-966 of 16th August 2011, related to the system of administrative authorization specific to Natura 2000. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000024476415&dateTexte=&categorieLien=id>
- Decree no. 2010-365 of 9th April 2004/2010 related to Natura 2000 incidence assessment. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=C16DDC25EBF3E541DF5B32B0E7E83505.tpdjo13v_1?cidTexte=JORFTEXT000022082126&dateTexte=20140703
- Protocol of application of the Alpine Convention regarding nature protection and landscape maintenance (1991)
- Environment Code: L411-1 and L411-2

Specific regulations regarding protected areas:

- Environment Code, Book 3 (Natural areas).
- Decree no. 2009-377 of 3rd April 2009 regarding National Parks.

Specific regulations regarding protective functions of forests:

- Forest Code, Book 4, L411-1, (system to classify forests with protective functions).

1.9.2. Legal authority

Competent authority for any topic regarding state forests:

- Office National des Forêts (National State Forest Services).

Competent authority for implementation of the national environmental policy:

- The Ministry of the Environment and Directions Régionales de l'Environnement, de l'Aménagement et du Logement (DREAL) (Regional Directorate for Environment, Land-Use Planning and Housing)

Competent authority for fauna, including protected species:

- National Service for Hunting and Wildlife.

Competent authority for within protected areas:

- The administration for protected areas (e.g. Parks and reserves administration)

Competent authority for research and expertise regarding biodiversity:

- National Natural History Museum. (In particular the Natural History Museum is asked by the Ministry of the Environment to produce assessment reports about the state of conservation of different habitats).

1.9.3. Legally required documents or records

- Charter or management contract for Natura 2000
- Management documents

- List of endangered and protected species
- Maps of protected areas

1.9.4. Sources of Information

Government sources

- legifrance.gouv.fr (2014). *Environment Code* [online]. Updated on the 01/07/2014. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- legifrance.gouv.fr (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Non-Government sources

- inpn.mnhn.fr (N.Y.). *National Inventory of Natural Heritage, maintained by the National Natural History Museum* [online]. Available at: <http://inpn.mnhn.fr/accueil/a-propos-inpn>
 - Data about species: <http://inpn.mnhn.fr/espece/indicateur>
 - Data about protected areas: <http://inpn.mnhn.fr/espace/protege/stats>
 - Data about the inventory ZNIEFF: <http://inpn.mnhn.fr/synthese/statistiques-znieff>
 - Data about Natura 2000: <http://inpn.mnhn.fr/site/natura2000/stats>
- inpn.mnhn.fr (N.Y.). *National Natural History Museum Assessment on the state of conservation of different habitats* [online]. Available at: <http://inpn.mnhn.fr/telechargement/documentation/natura2000/evaluation>
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>
- uicn.fr (N.Y.) *IUCN French protected areas* [online]. (l'Union Internationale pour la Conservation de la Nature en France) Available at: <http://www.uicn.fr/Les-espaces-proteges-francais-un.html>
- admin.ch (1991) *Protocol of application of the Alpine Convention regarding nature protection and landscape maintenance* [online]. Available at: <http://www.admin.ch/opc/fr/federal-gazette/2002/2845.pdf>

1.9.5. Risk determination

Overview of Legal Requirements

Around 20% of the country is classified as protected area, with a wide range of statuses. The status and associated rules and sanctions are described in the Environment Code. Protection of forest is described in the Forest Code. Recognition of the presence of protected areas and/or protected species within an area of forest is a key requirement in management documents.

Description of Risk

Infractions do occasionally occur, but the relevant administration staff have competence to ensure that regulations concerning protected areas and species are generally respected. The risk of infractions, regarding protected species and protected areas, can be considered low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.9.6. Risk designation and specification

Low risk

1.9.7. Control measures and verifiers

N/A

1.10. Environmental requirements

National and sub-national laws and regulations related to the identification and/or protection of environmental values including but not limited to those relating to or affected by harvesting, acceptable level for soil damage, establishment of buffer zones (e.g. along water courses, open areas, breeding sites), maintenance of retention trees on felling site, seasonal limitation of harvesting time, environmental requirements for forest machineries, use of pesticides and other chemicals, biodiversity conservation, air quality, protection and restoration of water quality, operation of recreational equipment, development of non-forestry infrastructure, mineral exploration and extraction, etc... Risk relates to systematic and/or large-scale non-compliance with legally required environmental protection measures that are evident to an extent that threatens the forest resources or other environmental values.

1.10.1. Applicable laws and regulations

Laws/regulations applicable to impact studies and impact assessments:

- Environment Code, L122-1 to L122-12. Available at:
<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- Decree no. 2011-2018 of 29/12/2011, regarding reforming public enquiries and consultations related to operations having a potential impact on the environment. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DB32C811B4F11B716E748C2D36FD3CD0.tpdjo02v_3?cidTexte=JORFTEXT000025053908&dateTexte=20140709
- Decree no. 2011-2019 of 29/11/2011, regarding reforming impact assessments for works projects. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DB32C811B4F11B716E748C2D36FD3CD0.tpdjo02v_3?cidTexte=JORFTEXT000025054134&dateTexte=20140709
- Order no. 2012-34 of 11/01/2012 simplifying, reforming and harmonizing administrative police and environment code judicial police arrangements. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DB32C811B4F11B716E748C2D36FD3CD0.tpdjo02v_3?cidTexte=JORFTEXT000025134953&dateTexte=20140709

Laws/regulations applicable to prevention and mitigation of environmental damages:

- Environment Code, L160-1 to 165-2. Available at:
<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- Decree no. 2009-468 of 23/04/2009, regarding prevention and mitigation of certain damages to the environment. Available at:
http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=DB32C811B4F11B716E748C2D36FD3CD0.tpdjo02v_3?cidTexte=JORFTEXT000020553030&dateTexte=20140709

Laws/regulations applicable to the environmental and social assessment as a part of forest management documents:

- Public forests: Forest code L212-1 to L212-3, L213-5, L214-5, L122-5 and L212-4. Available at:
http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703
- Private forests having a management document: Forest code L312-1 to L312-12, L313-1 to L313-2 and L313-3.

Laws/regulations applicable to harvesting techniques and recommendations in public forests:

- National Forest Operations Regulation (RNEF). Available in French and English :
www.onf.fr/outils/medias/20121221-144858-999459/++files++/2 and
<http://www.onf.fr/outils/medias/20121221-144858-999459/++files++/1>

Laws/regulations applicable to harvesting techniques and recommendations in private forests:

- Harvesting and silviculture techniques are part of the management documents and/or settled in the contract with forest contractors. Note that information related to harvesting and silviculture techniques is also available in the regional guidelines (SRGS) produced by the Regional Forest Owner's Center.

Laws/regulations applicable to water and water courses:

- Environment Code, Art. L.214-3, L. 215-9, L. 215-14 and L. 432-2.
- Water Law no. 92-3 of 03/01/1992. Available at:
<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000000173995>
- Decree no. 93-743 of 29/01/1993 related to the List of the operations submitted to authorization or to declaration in application of the article 10 of the law n° 92-3 of January 3rd, 1992 on the water. Available at:
<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000006081987&dateTexte=20090604>
- Circular DE / SDAGF / BDE no. 3 of 02/03/2005 related to the definition of the notion of stream. Available at: http://circulaire.legifrance.gouv.fr/pdf/2009/03/cir_27441.pdf

Other :

- Order of 20/05/2009, defining the limit for compensation in case of damages caused by species of game not being submitted to a hunting plan.

The Federation of Forest Contractors also proposes some guidelines (Not legally required). Available at: <http://www.fnedt.org/liste-des-travaux-forestiers>

1.10.2. Legal authority

Competent authority for state forests:

- Office National des Forêts (National State Forest Services).

Competent authorities for private forests:

- National Public Organization Centre Régionaux de la Propriété Forestière (Regional Forest Owners' Centers), in coordination with the Institution Centre National de la Propriété Forestière (National Forest Owners' Centre). The Regional Forest Owners' Centres are in charge of providing regional guidelines for private forest management and to approve management documents for private forests. They also provide some training programs for forests owners.

Competent authorities for implementation of the national environmental policy:

- Ministry for the Environment and Directions Régionales de l'Environnement, de l'Aménagement et du Logement (DREAL) (Regional Directorate for Environment, Land-use Planning and Housing).

Competent authorities for water courses:

- Direction Départementale des Territoires (DDT) (Departmental Directorate of Territories).

1.10.3. Legally required documents or records

- Documented protection and/or mitigation measures. Technical specifications for forest harvesting, (e.g. within agreements with forestry contractors). National or regional guidelines. In some cases impact studies may also be required.
- For public forests, the strategies used to protect streams should be clearly stated in a section of the management plan called the plan d'exploitabilité orienté Eau (operational plan focused on water).

1.10.4. Sources of information

Government sources

- [legifrance.gouv.fr](http://www.legifrance.gouv.fr) (2014). *Environment Code* [online]. Updated on the 01/07/2014. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- [legifrance.gouv.fr](http://www.legifrance.gouv.fr) (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

Non-Government sources

- [fnedt.org](http://www.fnedt.org) (N.Y.) *Website of the Federation of Forest Contractors* [online]. Available at: <http://www.fnedt.org/liste-des-travaux-forestiers>

- cnpf.fr (N.Y.). *Regional guidelines for private forest* [online]. Centre national de la propriété forestière. Available at: <http://www.crfp.fr/>
- fcba.fr (2006). *Study on the impacts of forest harvesting operations in France* [online]. Available at: http://www.fcba.fr/sites/default/files/files/fif733_observatoire%20des%20impacts.pdf
- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.10.5. Risk determination

Overview of Legal Requirements

The environmental impact of harvesting, for example, on soil or water course damage, are well covered by the French legislation and additional guidance documents. Specific requirements are regularly included in the technical specifications in forest contractors' contracts. Laws states which practices are allowed and which ones are forbidden, but do not state any impact threshold as this would be too difficult to monitor properly.

Description of Risk

In 2006, a private research organization, Cellulose and Forest Association, produced a study on 48 forest harvesting operations to assess the level of environmental impact. The result of this study was that only 2 of the 48 harvesting operations produce negative impacts (i.e. where; % of wounds to trees >20; % rutting >10%, area where forest vehicles have been driving during forest operations >40%). Negatively impacted sites constituted 4% of the total sites visited.

Although such damages could still occur during harvesting operations in France, monitoring is conducted and France has a high governance score according to the World Bank Governance Index. On a range from -2.5 to +2.5, France has a score of 1.41 in relation to "Rule of law" and on control of corruption a score of 1.28 in 2015. According to Transparency International France has a Corruption Perception Index of 69 (2016).

Non-compliance of the legal environmental requirements set out by legislation are not considered an issue in France and the risk can be considered as low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities

1.10.6. Risk designation and specification

Low risk

1.10.7. Control measures and verifiers

N/A

1.11. Health and safety

Legally required personnel protection equipment for persons involved in harvesting activities, use of safe felling and transport practice, establishment of protection zones around harvesting sites, and safety requirements to machinery used. Legally required safety requirements in relation to chemical usage. The health and safety requirements that shall be considered relate to operations in the forest (not office work, or other activities less related to actual forest operations). Risk relates to situations/areas where health and safety regulations are consistently violated to such a degree that puts the health and safety of forest workers at significant risk throughout forest operations.

1.11.1. Applicable laws and regulations

Laws/regulations applicable to health and safety on forest operations:

- Labor Code: Part 4 covers health and safety at work. Part 4 book VII covers the controls regarding health and safety. Title II, section 1 covers the document unique d'évaluation des risques (DUER) (risk assessment documentation) Art. R4121-1 to R4121-4. Part 8 covers the controls and competent administration for these controls: L8112-1 to L8123-6 for the labor inspection (controlling administration). Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006072050&dateTexte=20140709>
- Order of the 31/03/2011 related to the work sheet ("fiche de chantier") required in the article R.717-78-1 of the rural code. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023883598>
- Decree no. 2010-1603 of the 17/12/2010 related to health and safety rules during forest operations. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000023269280&dateTexte=&categorieLien=id>
- Internal memo DGPAAT/SDFB/N2012-3019 of the 9/05/2012 about the implementation of the regulation related to health and safety during forest operations. Available at: http://www.arbocentre.asso.fr/uploads/foret/reglementation/circulaire_chantiers_forestiers-9%20mai%202012.pdf

Laws/regulations applicable to chemical usage:

- Environment code, L511-1 to 523-8; Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- Rural Code, L 251-1 to 258-2; Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071367&dateTexte=20140709>
- National Forest Operations Reglementation (RNEF): chapter 2.3. Available in French and English : www.onf.fr/outils/medias/20121221-144858-999459/++files++/2 and <http://www.onf.fr/outils/medias/20121221-144858-999459/++files++/1>

1.11.2. Legal authority

- Labor Inspectorate

1.11.3. Legally required documents or records

- Equipment, DUER (document unique d'évaluation des risques), authorizations related to the usage of certain chemicals and reports from the controlling administration (Labor Inspectorate).

1.11.4. Sources of information

Government sources

- travail-emploi.gouv.fr (2012). *Labor inspection reports* [online]. Available at: <http://travail-emploi.gouv.fr/spip.php?page=recherche&recherche=rappports+sur+l%27inspection+du+travail>
- travail-emploi.gouv.fr (2012). *Labor inspection report 2012* [online]. Available at: http://travail-emploi.gouv.fr/IMG/pdf/Rapport_IT-2012_web.pdf and annexes: http://travail-emploi.gouv.fr/IMG/pdf/Annexes_inspection_travail_2012.pdf

Non-Government sources

- Transparency International (2016) *Corruption Perceptions Index – France* [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.11.5. Risk determination

Overview of Legal Requirements

The French legislation requires that each person engaged in forest operations has training or experience that is relevant to the tasks being performed, has personal protective equipment adapted to the risk inherent to the tasks being performed and is informed that it is mandatory to wear the protective equipment. All mandatory safety devices must be in place for work with machines and vehicles and they must equipment must be regularly maintained in accordance with the manufacturers instructions. Safety perimeters must be designed and implemented.

Description of Risk

Some controls are implemented by the Labor Inspectorate, which produces comprehensive annual reports (see website address in column H). The last edited report (2012) does not show any alarming figures regarding infringements of laws in the forest sector compared to other sectors. The report clearly specifies on pg 536 that within the "health and safety at work" plan 2010-2014, the forest sector has been prioritized, as well as the construction sector and the agricultural sector. This shows that the health and safety risk inherent to the forest operations activities is being addressed by the competent authority. The 2012 report reports zero infringements for the forest sector, regarding health and security. As a result, the risk can be considered as low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.11.6. Risk designation and specification

Low risk

1.11.7. Control measures and verifiers

N/A

1.12. Legal employment

Legal requirements for employment of personnel involved in harvesting activities including requirement for contracts and working permits, requirements for obligatory insurances, requirements for competence certificates and other training requirements, and payment of social and income taxes withheld by employer. Furthermore, the points cover observance of minimum working age and minimum age for personnel involved in hazardous work, legislation against forced and compulsory labour, and discrimination and freedom of association. Risk relates to situations/areas where systematic or large scale noncompliance with labour and/or employment laws. The objective is to identify where serious violations of the legal rights of workers take place, such as forced, underage or illegal labour.

1.12.1. Applicable laws and regulations

- All the aspects of the criteria are covered by the Labor Code: about discrimination: Part 1, title III art L1131-1 to L1134-5, about working contracts book 2, about workers organizations and freedom of association the whole part 2, about working time requirements, salary, and other financial advantage the whole part 3. Part 4 title V about minimum working age and type of work allowed for specific categories of workers (young workers, pregnant women for instance). Whole part 6 about professional training. Whole part 8 about the controls and competent administration for these controls: L8112-1 to L8123-6 for the labor inspection (controlling administration). Part 8 book 2: against illegal working L8211-1 to 8272-4. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006072050&dateTexte=20140709>

Additional texts regarding presumption of salaried status of people contracted for forest operations :

- Decree n°2009-99 of the 28/01/2009. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=7FCB591E66655EE9B7DD7838A4B29578.tpdjo11v_2?cidTexte=JORFTEXT000020168390&dateTexte=20140709
- Circular DGPAAT/SDFR/C2009-3077 of the 1/07/2009. Available at: <http://agriculture.gouv.fr/IMG/pdf/SAFSLC20091518Z.pdf>
- Decree n° 2010-1066 of the 7/09/2010. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=7FCB591E66655EE9B7DD7838A4B29578.tpdjo11v_2?cidTexte=JORFTEXT000022799210&dateTexte=20140709
- Order of the 7/06/2013

About professional qualification and competence certificates of professional forest managers and forest experts :

- Decree 2012-1042 of the 11/09/2012 about implementation of the article L315-1 of the Forest Code related to professional forest manager. Available at:

<http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026365714&dateTexte=&categorieLien=id>

- Order of the 29/11/2012 related to the file to fill in to obtain the certificate acknowledging ones competence as a professional forest manager. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000026733927>
- Circular DGPAAT/SDFB/C 2013-3004 of the 9/01/2013 whose purpose is to implement the system of professional forest managers. Available at: http://agriculture.gouv.fr/IMG/pdf/DGPAATC20133004Z_cle411fca.pdf
- Decree n°2010-959 of the 25/08/2010 about several arrangements related to the practice of the forest and agricultural expert profession and of the forest expert profession within a company. Updated on the 27/08/2010. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=F35DDBA05525BC67222CFCFFF AA5BE92.tpdjo14v_1?cidTexte=JORFTEXT000022741071&dateTexte=20140709
- Decree n°2013-340 of the 22/04/2013 about codification of arrangements from the regulations related to the practice of the land tenure, agricultural and forest expert as a company. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000027347808>

1.12.2. Legal authority

- Labor Inspectorate is in charge of monitoring the compliance of companies with the labor laws
- Unions are in charge of gathering social security and family allocation contributions (Unions de recouvrement des cotisations de sécurité sociale et d'allocations familiales - URSAAF)
- Social security services.

1.12.3. Legally required documents or records

Contracts, evidence of payment of social contribution, pay slip, training programmes and certificate justifying that a person attended a training, affiliation to workers organization. Reports from the controlling administration "Labor Inspection".

1.12.4. Sources of information

Government sources

- travail-emploi.gouv.fr (2012). *Labor inspection reports* [online]. Available at: <http://travail-emploi.gouv.fr/spip.php?page=recherche&recherche=rappports+sur+l%27inspection+du+travail>
- travail-emploi.gouv.fr (2012). *Labor inspection report 2012* [online]. Available at: http://travail-emploi.gouv.fr/IMG/pdf/Rapport_IT-2012_web.pdf and annexes: http://travail-emploi.gouv.fr/IMG/pdf/Annexes_inspection_travail_2012.pdf

1.12.5. Risk determination

Overview of Legal Requirements

The labor code in France is comprehensive and includes implementation of controls by a dedicated administration called the Labor Inspectorate. Fraud towards URSSAF and social insurance does exist but at a relatively low level. Intensive controls are carried out by the Labor Inspectorate, with a focus on the construction and agricultural sector, including the forest sector.

Description of Risk

The Labor Inspectorate produces annual reports (see website address in column H). The last edited report (2012), does not show any alarming figures regarding infractions in the forest sector compared to other sectors. Out of 12,389 control operations, the 2012 report shows 12 infringements for the forest sector, regarding lack of declaration to social administration (URSSAF and social security) and 21 infringements regarding employment of foreign workers without work authorizations. The reports states that there was an increase of infringements detected in the agricultural sector (including forest sector) between 2010 and 2012 but explains that this is mainly due to an increase in monitoring and enforcement. These figures confirm that an efficient monitoring system is in place and as a consequence the risk for this criteria is low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.12.6. Risk designation and specification

Low risk

1.12.7. Control measures and verifiers

N/A

THIRD PARTIES' RIGHTS

1.13 Customary rights

Legislation covering customary rights relevant to forest harvesting activities including requirements covering sharing of benefits and indigenous rights.

1.13.1. Applicable laws and regulations

- About the use of forests for recreational purpose: Forest Code L122-9 to L122-11. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703
- About the use rights in public forests: Forest code L241-1 to L241-19; L242-1 to L244-1; L213-24 to L213-26, L261-9 to L261-11; R241-1 to R243-3 and R261-9 to R261-17
- About the use rights in private forests: Forest code L314-1 to L314-3.
- About the right to hunt: for public forests R213-45 to R213-68.
- In general, Environment Code L420-1 to L429-40 and R421-1 to R429-21. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>

1.13.2. Legal authority

- Administrative court rules in case of dispute

1.13.3. Legally required documents or records

N/A

1.13.4. Sources of information

Government sources

- legifrance.gouv.fr (2014). *Environment Code* [online]. Updated on the 01/07/2014. Available at: <http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006074220&dateTexte=20140703>
- legifrance.gouv.fr (2014) *Forest Code* [online]. Available at: http://www.legifrance.gouv.fr/affichCode.do;jsessionid=8DCF49B986B4B2922E72098CC CDE8DF6.tpdjo15v_1?cidTexte=LEGITEXT000025244092&dateTexte=20140703

1.13.5. Risk determination

Overview of Legal Requirements

Some use rights exist and are well regulated through the Forest Code and Environment Code. The use right defined by law relates to grazing and use of firewood. Grazing in public forest are divided based on applications, and the amount of cattle allowed are determined based on the amount of holders of use rights. The Major of the Municipality shall publish a list of all use right holders. The use rights has to be exercised, or the rights can be lost. If lost without having neglected the use of the forest compensation can be sought. If any form

of activity affects the forested land trade unions or councils will be couniled to ensure the rights of the holders. Grazing of sheep and goats need special permission. On private forest land it is the individuals right to free his forest of any use rights. It is for the forest owner allowed to designate the areas and paths to leave cattle to grazing areas and back.

For the use of timber/firewood no user are allowed to cut the timber themselves. Wood will be delivered by logging operations. The wood cannot be sold or exchanged by the right holder.

Description of Risk

The use rights in France is well regulated. Compensation can be given and cases brought to the Administrative court in case of dispute. As private forest owners can legally deny the use of their forest the risk of violating the rights to grazing are low. Thus the risk is considered low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.13.6. Risk designation and specification

Low risk

1.13.7. Control measures and verifiers

N/A

1.14. Free prior and informed consent

Legislation covering "free prior and informed consent" in connection with transfer of forest management rights and customary rights to the organisation in charge of the harvesting operation.

1.14.1. Applicable laws and regulations

N/A

There is no legislation in France covering "free prior and informed consent" in connection with transfer of forest management rights and customary rights to the organisation in charge of the harvesting operation.

1.14.2. Legal authority

N/A

1.14.3. Legally required documents or records

N/A

1.14.4. Sources of information

N/A

1.14.5. Risk determination

N/A

1.14.6. Risk designation and specification

N/A

1.14.7. Control measures and verifiers

N/A

1.15. Indigenous/traditional peoples' rights

Legislation that regulates the rights of indigenous/traditional people as far as it's related to forestry activities. Possible aspects to consider are land tenure, right to use certain forest related resources or practice traditional activities, which may involve forest lands.

1.15.1. Applicable laws and regulations

Considering the United Nations definition of Indigenous People, the FSC Standard for France states that there are no indigenous people on the French mainland. As a result this criteria is not applicable.

1.15.2. Legal authority

N/A

1.15.3. Legally required documents or records

N/A

1.15.4. Sources of information

N/A

1.15.5. Risk determination

N/A

1.15.6. Risk designation and specification

N/A

1.15.7. Control measures and verifiers

N/A

TRADE AND TRANSPORT

1.16. Classification of species, quantities, qualities

Legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. Incorrect classification of harvested material is a well-known method to reduce/avoid payment of legality prescribed taxes and fees. Risk relates to material traded under illegal false statements of species, quantities or qualities. This could cover cases where this type of false classification is done to avoid payment of royalties or taxes or where trade bans on product types or species are implemented locally, nationally or internationally. This is mainly an issue in countries with high levels of corruption (CPI<50).

1.16.1. Applicable laws and regulations

The volume, species and qualities is information that appears on the selling contracts template distributed by Regional Forest Owners' Center. But there is no specific legislation covering how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport.

1.16.2. Legal authority

N/A

1.16.3. Legally required documents or records

N/A

1.16.4. Sources of information

Non-Government sources

Selling contracts templates:

- bois-forets.com (N.Y.) *FranSylva – Forêt Privée Pyrénées Adour* [online]. Available at: http://www.bois-forets.com/index.php?page=vente_de_bois
- crpf.fr (N.Y.) *Centre National de la propriété forestière* [online]. Available at: <http://www.crpf.fr/bretagne/pdf-information/CRPF%20Bulletin64%20spe.pdf>

1.16.5. Risk determination

N/A

1.16.6. Risk designation and specification

N/A

1.16.7. Control measures and verifiers

N/A

1.17. Trade and transport

All required trading permits shall exist as well as legally required transport document which accompany transport of wood from forest operation. Risk relates to the issuing of documents permitting the removal of timber from the harvesting site (e.g., legally required removal passes, waybills, timber tags, etc.). In countries with high levels of corruption, these documents are often falsified or obtained by using bribery. In cases of illegal logging, transport documents from sites other than the actual harvesting site are often provided as a fake proof of legality with the harvested material.

1.17.1. Applicable laws and regulations

About legally required transport document:

- Order of the 9th of November 1999 related to mandatory transportation or rental documents available in the vehicles transporting goods on the roads, art. 2, 4, 7, 8, 9. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000005628727>
- Order of the 22nd of April 2010 related to road transportation documents and to combined goods transportation which modifies art. 4 and 7 above the previous text listed above. Available at: http://www.legifrance.gouv.fr/affichTexte.do;jsessionid=0A009E727AB4620FFD24AF3D90E9C612.tpdjo03v_2?cidTexte=JORFTEXT000022160191&dateTexte=20140715
- Decree n° 99-752 of the 30th of August 1999 related to goods transportation by road, art. 12, 17 and 19. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000005628467>
- Order of the 25th of September 1991 related to combined transportation between EU Member States, modified by the following text: order of the 21st of February 1995. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=LEGITEXT000006078151>

About the requirements to be applied by the transportation company:

- Decree n° 2009-780 of the 23rd of June 2009 related to transportation of roundwood and completing the Road Code. Available at: <http://www.legifrance.gouv.fr/affichTexte.do?cidTexte=JORFTEXT000020787852>

1.17.2. Legal authority

- Police and customs - chamber of commerce and industry (chambre de commerce et d'industrie)

1.17.3. Legally required documents or records

- Delivery notes
- Transportation documents

1.17.4. Sources of information

Non-Government sources

- Transparency International (2016) *Corruption Perceptions Index* – France [online]. Available at: <https://www.transparency.org/country/FRA>

- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.17.5. Risk determination

Overview of Legal Requirements

The French law requires that the each truck transporting material (be it wood or other merchandise) must have a corresponding invoice, as well as a removal order or delivery note which describes the quantity and quality of the material transported. The checks on the roads are conducted by Police and Customs and are frequent and effective.

Description of Risk

There are no records of violations of the applicable legislation so far that would qualify this indicator as specified risk.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.17.6. Risk designation and specification

Low risk

1.17.7. Control measures and verifiers

N/A

1.18. Offshore trading and transfer pricing

Legislation regulating offshore trading. Offshore trading with related companies placed in tax havens combined with artificial transfer prices is a well-known way to avoid payment of legally prescribed taxes and fees to the country of harvest and considered as an important generator of funds that can be used for payment of bribery and black money to the forest operation and personnel involved in the harvesting operation. Many countries have established legislation covering transfer pricing and offshore trading. It should be noted that only transfer pricing and offshore trading as far as it is legally prohibited in the country, can be included here. Risk relates to situations when products are sold out of the country for prices that are significantly lower than market value and then sold to the next link in the supply chain for market prices, which is often a clear indicator of tax laundry. Commonly, the products are not physically transferred to the trading company.

1.18.1. Applicable laws and regulations

- CGI (Code general des impôts or French General Tax Code), Articles 57 and 238A. Available at: <http://legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006069577>
- Reversal of the burden of proof in certain audit situations, April 1996 (Article L13 B).
- Transfer pricing documentation requirement, 2010 (Article L 13 AA and L 13 B with tax instruction 4 A-10-10 dated 23 December 2010).

The concept of acte abnormal de gestion (an abnormal act of management) also allows the FTA to deny tax deduction for expenses which are not related to normal acts of management or could not be deemed to have been incurred for the benefit of the business. The courts

decide whether this concept applies by comparing the commercial practices of the company under review with what they judge to be “normal” acts of management.

- LPF (French Tax Procedure Code) Available at:
<https://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006069583>
 - Sections L 13 AA, L 13 AB and L 13 B of the Tax Procedure Code, which set out transfer pricing documentation requirements; and
 - Section L 188 A
- Directive 90/436/EEC related to the Convention 90/436/EEC on the elimination of double taxation in connection with the adjustment of profits of associated enterprises. Available at:
http://ec.europa.eu/taxation_customs/taxation/company_tax/transfer_pricing/arbitration_convention/index_en.htm
- Offshore trading and transfer pricing. Administrative instruction of the 7/09/99 n°BOI 4-A-8-99. Available at: <http://prixdetransfert.files.wordpress.com/2008/01/boi-4-a-8-99.pdf>
- General taxation code: Art 57, 1735 ter (V), 209B (V) et (VD). Administrative instruction of the 24. 06.2005 n°BOI-4-A-11-05. Available at:
<http://www11.minefi.gouv.fr/boi/boi2005/4fepub/textes/4a1105/4a1105.htm>

1.18.2. Legal authority

- Direction des Vérifications Nationales et Internationales (DVNI) (National and International Audit Department) for companies with a turnover higher than 152.4 million Euros (EUR) (higher than EUR76.2 million for service providers), subsidiaries of such companies, and headquarters.
- Directions Interrégionales de Contrôle Fiscal (DIRCOFI) (Interregional Tax Audits Department) for companies with a turnover ranging from EUR1.5 million to EUR152.4 million (up to EUR76.2 million for service providers).
- Directions des Services Fiscaux (DSF) (Departmental Tax Services Department) for small companies with turnover lower than EUR1.5 million.

1.18.3. Legally required documents or records

Amended Finance Act for 2009 introduced new requirements for transfer pricing documentation. The new documentation requirements apply to any one of the following types of entities located in France:

- a. With turnover or gross assets on the balance sheet exceeding EUR 400 million;
- b. That hold directly or indirectly more than 50% of capital or voting rights of a legal entity mentioned in (a);
- c. With more than 50% of their capital or voting rights held directly or indirectly by a legal entity mentioned in (a);
- d. That benefit from a ruling granting a worldwide tax consolidation regime; and e. That are part of a French tax group in which at least one legal entity of the tax group meets one of the requirements mentioned under (a), (b), (c) or (d).

The new law requires formal and compulsory transfer pricing documentation, including the following information:

- 1. General information on the group:
- General description of the activity, including changes occurred during the audited years;
- General description of the legal and operational structures forming the group identifying the related companies engaged in the intragroup transactions;
- Description of the functions performed and of the risks borne by the related companies to the extent they have an impact in the audited company;
- Identification of main intangible assets having a link to the audited company (e.g. patents, trademarks, trade names, know-how, etc.); and
- Broad description of the transfer pricing policy.

Specific information on the audited company and on the transfer pricing policy:

- Description of its activities, including changes that took place during the audited period;
- Information on operations carried out with related parties, including nature and amount of flows (global flows per category of transactions; this covers royalties in particular);
- List of cost-sharing agreements, advance pricing agreements (APAs) and rulings obtained having an impact on the results of the company;
- Description of the transfer pricing policy with an explanation on the selection and application of the retained method, in compliance with the arm's-length principle and with the analysis of the functions performed, of the risks borne and of the assets used by the audited company; and
- Where relevant, an analysis of the comparability elements taken into account in the application of the retained transfer pricing method.

1.18.4. Sources of information

Non-Government sources

- eoi-tax.org (2011). *Peer Review Report - Combined: Phase 1 and 2, incorporating Phase 2 ratings - FRANCE* [online]. Global Forum on Transparency and Exchange of Information for Tax Purposes. Available at: <http://www.eoi-tax.org/jurisdictions/FR#latest>
- kpmg.com (N.Y.). *KPMG knowledge base of research* [online]. Available at: <http://www.kpmg.com/Global/en/IssuesAndInsights/ArticlesPublications/global-transfer-pricing-review/Documents/france.pdf>

1.18.5. Risk determination

Overview 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 requests regarding all tax matters. Currently all

30 OECD member countries, including France, have endorsed and agreed to implement the international tax standard. Furthermore, all offshore financial centres accept the standard.

France has exchange of information relationships with 150 jurisdictions through 114 DTCs, 29 TIEAs and is a signatory to 1 multilateral convention, the Convention on Mutual Administrative Assistance in Tax Matters.

Section 57 provides that “to determine the income tax owed by companies that either depend on or control enterprises outside France, any profits transferred to those enterprises indirectly via increases or decreases in purchase or selling prices, or by any other means, shall be added back into the taxable income shown in the companies’ accounts. The same procedure shall apply to companies that depend on an enterprise or a group that also controls enterprises outside France”.

This requirement may be applied only in relation to cross-border transfer pricing issues. Enforcement of Section 57 requires tax authorities to prove that a dependent relationship exists between the parties involved in the transaction under review and that a transfer of profits has occurred. However, it is not necessary to prove dependency when applying Section 57 to transfers between entities within France and related entities operating in tax havens.

Description of Risk

Several cases over the years have established important principles for dealing with transfer pricing issues. The resources available to the tax authorities to devote to transfer pricing investigations are increasing. Major multinational entities are audited by the Direction des Vérifications Nationales et Internationales (DVNI) (National and International Audit Administration). The DVNI is responsible for auditing all companies with a turnover in excess of EUR 152.4 million (for industrial companies) or in excess of EUR 76.2 million (for service companies). There is no information available that indicates that the forest industry is a high risk industry for transfer pricing. The system in France for monitoring transfer pricing illegalities is extensive and well resourced. This sub-category has been evaluated as low risk.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.18.6. Risk designation and specification

Low risk

1.18.7. Control measures and verifiers

N/A

1.19. Custom regulations

Custom legislation covering areas such as export/import licenses, product classification (codes, quantities, qualities and species).

1.19.1. Applicable laws and regulations

- Customs code. Available at:
<http://www.legifrance.gouv.fr/affichCode.do?cidTexte=LEGITEXT000006071570&dateTexte=20140709>
 - specifications regarding import : Art. 23 bis, 68 to 82
 - specifications regarding exports : Art. 22 and 23, 83
 - classification : Art. 28
- 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
- Commission Regulation (EC) No 1024/2008 of 17 October 2008 laying down detailed measures for the implementation of Council Regulation (EC) No 2173/2005 on the establishment of a FLEGT licensing scheme for imports of timber into the European Community

1.19.2. Legal authority

- Customs

1.19.3. Legally required documents or records

- Export and import licence

1.19.4. Sources of information

Non-Government sources

- Transparency International (2016) *Corruption Perceptions Index* – France [online]. Available at: <https://www.transparency.org/country/FRA>
- info.worldbank.org (N.Y.) *World Bank Worldwide Governance Indicators* [online]. Available at: <http://info.worldbank.org/governance/wgi/index.aspx#reports>

1.19.5. Risk determination

Overview of Legal Requirements

The French customs code clearly defines requirements regarding import and export. The checks on roads and on key entry points (such as airports or harbors) are conducted by Customs Officers and Police and are frequent and effective.

Description of Risk

There are no records of violations of the applicable legislation so far that would qualify this indicator as having specified risk.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.19.6. Risk designation and specification

Low risk

1.19.7. Control measures and verifiers

N/A

1.20. CITES

CITES permits (the Convention on International Trade in Endangered Species of Wild Fauna and Flora, also known as the Washington Convention). Note that the indicator relates to legislation existing for the area under assessment (and not e.g., the area from which CITES species are imported).

1.20.1. Applicable laws and regulations

- Convention de Washington, Cites, 1973. Available at: <http://droitnature.free.fr/Shtml/ConvCITES.shtml>
- Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein. Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/?qid=1408516420443&uri=CELEX:31997R0338>
- Commission regulation (EC) No 1497/2003 of 18 August 2003 amending Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. Available at: <http://eur-lex.europa.eu/LexUriServ/LexUriServ.do?uri=OJ:L:2003:215:0003:0084:FR:PDF>
- Commission Regulation (EC) No 1808/2001 of 30 August 2001 laying down detailed rules concerning the implementation of Council Regulation (EC) No 338/97 on the protection of species of wild fauna and flora by regulating trade therein. Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32001R1808&rid=1>

1.20.2. Legal authority

- The Ministry for Environment and its regional representative: Directions Régionales de l'Environnement, de l'Aménagement et du Logement (DREAL) (Regional Direction for Environment, Land use planning and Housing)
- Customs for the controlling operations

1.20.3. Legally required documents or records

- CITES export and import permits and CITES certificates enabling intra EU trade, registration documents

1.20.4. Sources of information

Government sources

- douane.gouv.fr (2015). *Explanation about the CITES by the customs administration*. [online]. Available at: <http://www.douane.gouv.fr/articles/a11074-especes-de-la-faune-et-de-la-flore-sauvages-menacees-d-extinction>

1.20.5. Risk determination

Overview of Legal Requirements

No woody species produced in France are mentioned in the CITES lists and the risk can therefore be considered low.

Description of Risk

No woody species produced in France are mentioned in the CITES lists and the risk can therefore be considered low.

Risk Conclusion

This indicator has been evaluated as low risk. Identified laws are upheld. Cases where law/regulations are violated are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities.

1.20.6. Risk designation and specification

Low risk

1.20.7. Control measures and verifiers

N/A

1.21. Legislation requiring due diligence/due care procedures

Legislation covering due diligence/due care procedures, including e.g. due diligence/due care systems, declaration obligations, and /or the keeping of trade related documents, legislation establishing procedures to prevent trade in illegally harvested timber and products derived from such timber, etc.

1.21.1. Applicable laws and regulations

- 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. Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32010R0995&rid=1>
- COMMISSION DELEGATED REGULATION (EU) No 363/2012 of 23 February 2012 on the procedural rules for the recognition and withdrawal of recognition of monitoring organizations as provided for in Regulation (EU) No 995/2010 of the European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market. Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32012R0363&rid=1>
- COMMISSION IMPLEMENTING REGULATION (EU) No 607/2012 of 6 July 2012 on the detailed rules concerning the due diligence system and the frequency and nature of the checks on monitoring organizations as provided for in Regulation (EU) No 995/2010 of the European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market. Available at: <http://eur-lex.europa.eu/legal-content/EN/TXT/HTML/?uri=CELEX:32012R0607&rid=1>
- CIRCULAR DGPAAT/SDFB/C2013-3029 of 14 March 2013 on the income into force of the EU regulation n°995/2010 called European Union Timber Regulation (EUTR). Available at: http://agriculture.gouv.fr/IMG/pdf/DGPAATC20133029Z_cle4c3143.pdf
- LOI n° 2014-1170 du 13 October 2014 - Article 76 Future for Agriculture, Food and Forest

1.21.2. Legal authority

- The French Ministry for Agriculture, Food and Forests and its local representatives: Direction Régionale de l'Alimentation, l'Agriculture et les Forêts (Regional Direction of Food, Agriculture and Forestry)

1.21.3. Legally required documents or records

- Due diligence system, valid registry with the mandatory information, FLEGT certificate, CITES license, legality certificate

1.21.4. Sources of information

Government sources

- agriculture.gouv.fr (2015). *Explanation about the EUTR by the French competent authority*. [online]. Available at: <http://agriculture.gouv.fr/le-reglement-sur-le-bois-de-lunion-europeenne>
- ec.europa.eu (2015). *List of competent authorities, including for France* [online]. Available at: http://ec.europa.eu/environment/forests/pdf/list_competent_authorities_eutr.pdf

Non-Government sources

- greenpeace.org (2014). *La France, porte d'entrée du bois illégal en Europe* [online]. Greenpeace report. Available at: <http://www.greenpeace.org/france/PageFiles/300718/Briefing%20bois%20illegal%20FR%20012014.pdf>
- greenpeace.org (2014). *Brésil, République Démocratique du Congo: la France passoire à bois illégal* [online]. Greenpeace report. Available at: <http://www.greenpeace.org/france/PageFiles/266591/briefing%20bois%20illegal%20France.pdf>
- greenpeace.org (2014). *Le gouvernement français fait preuve de mauvaise volonté face à l'importation de bois illégal* [online]. Greenpeace report. Available at: <https://www.greenpeace.fr/espace-presse/le-gouvernement-francais-fait-preuve-de-mauvaise-volonte-face-a-limportation-de-bois-illegal/>

Explanation of their EUTR obligations to the forest owners and operators:

- foret-de-bourgogne.org (N.Y.). *Le Règlement Bois de l'Union Européenne (RBUE)* [online]. Available at: http://www.foret-de-bourgogne.org/files/bulletin_forestiers_prives_brg/12_janvier_2014/3-Reglement_bois_union_europeenne.pdf
- apib-limousin.com (N.Y.). *Éléments d'information sur le RBUE à destination des exploitants forestiers et exploitants forestiers-scieurs* [online]. Available at: <http://www.apib-limousin.com/site/pdf/03-20140603-note-information-regionale-rbue.pdf>
- draaf.normandie.agriculture.gouv.fr (N.Y.). *Fiche d'information concernant le Règlement Bois de l'Union européenne* [online]. Available at: http://draaf.normandie.agriculture.gouv.fr/IMG/pdf/20150720-Fiche_RBUE_Info_cle8ab119.pdf

- [wwf.org \(2012\). *Barometer illegal logging* \[online\]. Available at: <http://www.wwf.eu/?203548/EU-barometer-2012>](http://www.wwf.eu/?203548/EU-barometer-2012)
- Personal communication with The French Ministry for Agriculture, Food and Forests

1.21.5. Risk determination

Overview of Legal Requirements

The French Competent Authority (CA) has been designated in compliance with the EU requirements. The French CA is the French Ministry of Agriculture and Forests.

The Ministry has actively informed stakeholders about the FLEGT and EUTR projects. The Ministry has been raising awareness of the EUTR and role of the CA - meetings have been held with trade representatives, information has been disseminated through the CA website and a ministerial circular was published to bring more clarifications on EUTR and provide information on the definition of due diligence systems.

According to the French Competent Authority, Forest owners selling already harvested wood and operators buying standing wood and harvesting it have the following due diligence obligations:

- They shall have information about species, region of origin and quantity of wood bought
- They shall verify that the harvesting operation is legal, that is to say that it is done in compliance with the management documents or through a special administrative authorization and that it is in compliance with environmental regulations. In order to prove that the harvesting operation is legal buyers can ask the forest owner to sign an official document (for a template see; http://www.foret-de-bourgogne.org/files/bulletin_forestiers_prives_brg/12_janvier_2014/3-Reglement_bois_union_europeenne.pdf)
- They shall pass this information to their clients
- They shall keep the records of this information for 5 years.

The Competent authority have also advised that:

- Wood coming from public forests and from private forests managed by Professional Forest Managers is automatically considered as low risk by the French Competent Authority. The only control measure needed from the operator would then be to conserve this proof (and data about species, volume, etc.). This is mentioned in the CIRCULAR DGPAAT/SDFB/C2013-3029.
- For other private forests, the operator shall ask the owner to testify on the legality of the harvested wood through an annex to the contract.

Description of Risk

Due to the comprehensive French legislation regarding forest management, the risk of illegal wood originating from French forests remains low. Control by the authorities to verify the implementation of Due Diligence Systems at the forest level, show that there is a risk that small forest entities does not have DDS procedures in place (Personal communication 2015), however, since low risk has been found in sub-categories 1.1-1.20, it is concluded that the

potential impact of this lack of implementation will be limited both in impact and in scale for French forestry. Therefore, the risk has been concluded to be low.

Risk Conclusion

This indicator has been evaluated as Low risk.

1.21.6. Risk designation and specification

Low risk

1.21.7. Control measures and verifiers

N/A

Annex I. Timber source types

The table **Timber Source Types in France** identifies the different types of sources of timber it is possible to find in the country of origin.

'Timber Source Type' is a term used to describe the different legal sources of timber in a country, in order to allow a more detailed specification of risk. The Timber Source Type is used to clarify:

- which forest types timber can be sourced from legally;
- what the legal requirements are for each source type, and
- if there are risks related to certain source types and not others.

Timber Source Type can be defined by several different characteristics. It may be based on the actual type of forest (e.g. plantation or natural), or other attributes of forests such as ownership, management regime or legal land classification. In this context Timber Source Types are defined and discerned using the following characteristics:

- a. **Forest type** - refers to the type of forest such as plantation or natural tropical forest, or mixed temperate forest. Often the clearest differentiation is between natural forest and plantations.
- b. **Spatial scale (Region/Area)** - relating to meaningful divisions of a nation. However, in some cases the assessment may be carried out at national level where that allows the risk assessment to establish risk at a meaningful level. E.g. a small country with uniform legislation and a uniform level of risk in all areas of the country, as national level assessment may be enough. In case there are significant differences in the legal framework or legality risks between different types of ownership (e.g. public forest, private forest, industrial forest), between different type of forest (e.g. natural forest and plantations) and/or between different geographical regions the conformance risk evaluation shall specify these differences when specifying the risk and apply the appropriate control measures.
- c. **Legal land/forest classification** - refers to the legal classification of land. Focus is on land from where timber can be sourced, and this could entail a number of different legal categories such as e.g. permanent production forest, farm land, protected areas, etc.
- d. **Ownership** - Ownership of land may differ in a country and could be state, private, communal etc. Ownership of land obviously have impacts on how land can be managed and controlled.
- e. **Management regime** - Independently of the ownership of the land, the management of forest resources may differ between areas. Management may also be differentiated as private, state, communal or other relevant type.
- f. **License type** - Licenses may be issued to different entities with a range of underlying requirements for the licensee. A license might be issued on a limited area, limited period of time and have other restrictions and obligations. Examples could be a concession license, harvest permit, community forestry permit etc.

TIMBER SOURCE TYPES IN FRANCE						
Forest type	Region / Area	Legal Land Classification	Ownership	Management regime	License / Permit Type	Description of source type
Semi-natural	National	Production forest	Public forests		Harvest permits/licenses are not issued separately and a forest owner in possession of valid forest management documents or a Special Administrative Authorisation may harvest according to the management plan/authorisation.	Public forests
			Private forests	Private	Harvest permits/licenses are not issued separately and a forest owner in possession of valid forest management documents or a Special Administrative Authorisation may harvest according to the management plan/authorisation.	Private forests
				Specific authorization to harvest is required. When a forest owner applies for Special Administrative Authorisation the Regional Forest Owners' Centre will provide an opinion on the application to the Ministry of Agriculture and Forestry and/or Ministry of Environment. The relevant Ministry then makes a final decision based on this opinion and on the forest owners original application	Private forest <25ha without a management document	
		Protected areas within the forest area			Harvesting operations can occur in protected areas under certain conditions, depending on the protection status and on the areas. For instance, there are no general rules regarding harvesting operations in Natura 2000 areas. When drafting the forest management document, the manager shall refer to the Natura 2000 area management document. Forest operations can also occur in reserves. The decree creating the reserve defines the rules governing that reserve. For instance, it can be stated that under some conditions forests operations	Protected areas within the forest area

				<p>planned in the forest management documents are allowed but that clear cuts are forbidden. Regional Natural Parks do not forbid harvesting either but some rules can be applied for instance to preserve the landscape.</p> <p>In summary, the forest management documents must take into account the different protected areas within the forest area and ensure compliance with the specific requirements of protected areas. The management plan, including harvesting plan, and its compliance with the specific protected area rules are then approved by the dedicated administration.</p>	
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About

Supporting Legal Timber Trade

Supporting Legal Timber Trade is a joint project run by NEPCon with the aim of supporting timber-related companies in Europe with knowledge, tools and training in the requirements of the EU Timber Regulation. Knowing your timber's origin is not only good for the forests, but good for business. The joint project is funded by the LIFE programme of the European Union and UK aid from the UK government.



NEPCon (Nature Economy and People Connected) is an international, non-profit organisation that builds commitment and capacity for mainstreaming sustainability. Together with our partners, we foster solutions for safeguarding our natural resources and protecting our climate.

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