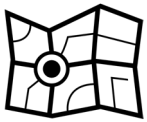


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Argentina Risk Mitigation Guide

Soy



This tool has been developed by NEPCon under the project “Responsible Sourcing of Soy, Palm Oil and Cattle” with support from DANIDA, Ministry of Foreign Affairs of Denmark.



COUNTRY SPECIFIC
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Argentina Soy Risk Mitigation Guide

NEPCon has evaluated the risks in Argentinian Soy supply chains across five categories:



Business Issues



Social Issues



Environmental Issues



Conversion



GMOs

The key CSR risks identified in this report concern business issues, social issues, environmental issues, conversion and GMOs. This Soy Risk Mitigation Guide provides advice on how to mitigate the risks identified.

Soy source types and risks

There are four soy source types found in Argentina. Knowing the “source type” that soy originates from is useful because different source types can be subject to different applicable legislation and have attributes that affect the risks.

Small Family agriculture

Private / Family owned (Smallholder) plantations. Privately managed by the family. Supply chains can be uncertain.

Small/medium plantations under agroindustry management pools	Small and medium sized plantations that are privately owned, but managed by private companies through a land leasing / sub-contracting scheme. Supply chains are vertically integrated.
Medium sized, privately owned and managed plantations	Medium sized, privately owned and managed plantations. Have supply chain links to local traders or mills.
Large, professionally managed plantations	Large plantations owned by private companies (S.A) or groups of holders. Under private professional administration with fully integrated supply chains.

We have analysed the risks for all source types and found the risks differ primarily between the soy producing regions of North West (NOA), North East (NEA) and Pampeña – Centro and Cuyo.

Map your supply chains

To effectively evaluate and mitigate risks in your supply chain, it is necessary for you to know where the source originates. This will allow you to determine your source type and mitigate the risks associated with that source type. As risks have been identified with all source types, supply chain mapping is necessary to further evaluate, specify and mitigate the risks.



The **Supply Chain Mapping Tool (DD-07)** can be used to record supply chain information at a detailed level.



The **Supplier Management Form (DD-04)** can be used to maintain a complete supply chain overview.



Business Issues

The following two risks have been identified related to business issues in Argentina:

1. Risk that land tenure is not properly registered because of a lack of coordination between national and provincial officials on relevant land registration regulations. This is more acute with indigenous peoples' lands and short term land renters where the latter is connected to a high number of fraudulent contracts.
2. Risk that the *Land Use Change Plan* and *Environmental Impact Assessment* requirements associated with the issuing of permits, are not complied with, as demonstrated by the significant evidence of illegal deforestation, and/or are avoided as many land owners choose to pay penalty fees and/or bribes to circumvent the official procedures.
3. Risk of tax evasion/fraud of royalties, fees, VAT and income taxes, due to the high tax burden and/or attractive tax rebates. Non-payment and underpayment are common. Underpayment is carried out by either non-declaration of all sales or misrepresentation of sales figures. Tax avoidance is also possible through manipulations that result in greater tax credits and/or claiming export sales for VAT refunds

Risk	Mitigation recommendations
<p>Land tenure is not properly registered.</p> <p><i>Note: only applies to soy from the NOA and NEA regions</i></p>	<ol style="list-style-type: none">1. Ensure the Farm has all the legally required documents or records: <i>Verifiers:</i><ul style="list-style-type: none">○ Possession title (<i>Informe de Dominio</i>): Every private land owner must hold a valid land title issued by the National Rural Land Registry of the Ministry of Justice and Human Rights at the federal level and the Provincial General Registry of property at the province level.○ Provincial Land Property Registry: Report of domain conditions (<i>Registro de la Propiedad Inmueble Provincial: Informe de condiciones de dominio</i>)

- Provincial Rent: Debt Free of Property Tax (*Renta Provincial: Libre Deuda del Impuesto Inmobiliario Básico*)
- Federal administration of Public Income (AFIP) Tax Free Debt – AFIP (*Libre Deuda Fiscal*)
- Report of Municipal Debt Free (*Informe de Libre Deudas Municipal*)

For land renters/tenants:

- A legal long term leasing contract - This contract should be recorded in the National tax office (AFIP) and notarial registered at the (in respective province) General Provincial Registry of Property. [Note: In case of land lease, it is better if the land is rented through long term contracts, due to the problematic legal conditions of the so-called short term accidental contracts (fraudulent), especially for medium and large enterprises.]
2. Crossed checked farm registration with the Ministry of Justice and Human Rights and/or the National Agency of Rural Land Registration
 3. Identify potential conflicts over land uses. Ask the supplier for a map identifying the traditional communities close to its farms and/or cross reference the farm location with the location of indigenous lands

Verifiers (sources of information about potential Land conflicts with IPs):

- Ministry of Justice and Human Rights
<http://www.jus.gob.ar/derechoshumanos/publicaciones/busqueda-por-temas/pueblos-originarios.aspx> - this is the authority to whom any complaints or conflicts over traditional community land would be submitted.
- Amnesty International (Amnistía Internacional) Argentina.
<http://www.territorioindigena.com.ar/Pueblos-Originarios> - a source of information about potential land conflicts with indigenous peoples.
- Records Free Prior Informed Consent and copies of negotiated agreements (if applicable)

The *Land Use Change Plan* and *Environmental Impact Assessment* requirements associated with the issuing of permits, are not complied with.

Note: only applies to soy from the NOA and NEA regions

1. Verify that the farm has been duly registered and has the following valid documentation:
 - Operator/Producer's Single Code of Fiscal Identification (Código Único de Identificación Tributaria (CUIT)/ Single Code of Professional Identification (Código Único de Identificación del Ganadera (CUIL)) administered by the Federal Administration of Public Revenues (AFIP) can confirm the validity of the CUIT and provide clarifications. Document evidence that CUIT/CUIL supplier identification has been used to register with:
 - Fiscal Register of Grains Operators
 - The National Health Registry of Farming and Livestock Producers (Registro Nacional Sanitario de Productores Pecuarios (RENSPA))
 - Single Register of Official Accounting (Registro Único de Cuentas Oficiales (RUCO))
2. Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change and legally.

Verifiers:

 - a. Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents:
 - i. Authorized Plan for Land Use Change (Autorización del Plan de Cambio Uso del Suelo)
 - ii. Environmental Impact Assessment
 - b. Cross check the soy boundary map(s) with:
 - i. Land-use Planning Map of Native Forests (Mapa Ordenamiento Territorial de Bosques Nativos)
 - c. Consult the Secretariat (or Ministry) for the Environment (Secretaría o Ministerio de Medio Ambiente) and/or provincial authority (responsible for issuing the land use change permits) to confirm that no illegal forest conversion has been conducted

Evasion/fraud of royalties, fees, VAT and income taxes.

1. Consult the Federal Administration of Public Income (Administración Federal de Ingresos Públicos AFIP) that the supplier is correctly registered and their tax obligation is fulfilled and they have tax debt free status verify the supplier has the following:
 - A valid registration number CUIL/CUIT
 - RENSPA (National Health Registry of Farming and Livestock Producers) entry, Valid operator/farmer with Single Code of Fiscal Identification (CUIT)/ Single Code of Professional Identification (CUIL)
 - Federal Administration of Public Income: Grains Operators Taxation Registry with Single Code of Fiscal Identification/ Single Code of Professional Identification (Registro Fiscal de Operadores de Granos con CUIT/CUIL)
 - Record National Service of Agro-Food Health and Quality (SENASA in its Spanish acronym)
 - Tax Debt-free certificate (Libre Deuda Fiscal), Federal Administration of Public Income (AFIP)
2. Verify the farmer/operator has all the relevant legal registrations connected to its soy activities

Verifiers:
3. Check electronic invoices and Transport Bills and verify the Code of Traceability of Grain (CTG in its Spanish acronym) and verify volumes and qualities given in sales and transport documents shall match the paid fees

Verifiers:

 - Electronic invoice of sale
 - Transport Bill (Carta de Porte)
 - Code of traceability of grain (CTG) should be the same

4. Verify the farmers last year's account balance record (can find this reported in a farm's annual business report) is valid with the General Justice Inscription (Inscripción General de Justicia IGJ) General Superintendence of Corporations (Inscripción General de Justicia).
5. Confirm the relation between quantities of soy sales and transport in relation to the declared land.

Verifiers:

- The Transport Bill (for transportation)
- Electronic invoice
- The code of traceability of grain (CTG) should be the same.



Social Issues

The following four risks have been identified related to social issues in Argentina:

1. Risk is of non-compliance with relevant labour laws including laws on wages and employment age including child labour because a high proportion of agricultural farm workers are not properly registered. There is also a high level of breaches relating to labour contract with registered workers.
2. Risk is of non-compliance with relevant health and safety laws including laws on minimum working conditions and protective equipment.
3. Risk of violation of indigenous or traditional peoples' rights in NOA and NEA Regions due to a lack of knowledge amongst indigenous and/or traditional peoples of their rights, a lack of harmonization with the federal and provincial legal systems with indigenous law (No. 23.302) and legislation on possession and ownership of land (No. 26,160 and 26,554 ext.) and/or lack of implementation of legislation and enforcement of rights which has led to a high level of conflicts of substantial magnitude with indigenous communities.

Risk	Mitigation recommendations
<p>Risk is of non-compliance with relevant labour laws.</p>	<ol style="list-style-type: none"> 1. Verify the soy farm has the following valid employment-related documents in place for all the employees (use National Identification Card (Use Employee National Identity card, (Documento Nacional de Identidad) to cross check information)) <ul style="list-style-type: none"> ○ Early registration certificate (certificado de alta temprana) to prove the employee’s registration in the Federal Administration of Public revenues - Administración Federal de Ingresos Públicos), ○ F931 Form (Formulario F931) to register in the Social Security System (alta en el Sistema de la Seguridad Social) attaching proof of payment and certificate (analítico), verify in National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym) ○ Cross check that Employees’ National Identification Card Numbers (DNI) are registered on the list of the supplier’s relevant Insurance Company(s) for Occupational Risk (Aseguradoras de Riesgos del Trabajo (ART)) ○ Pre-employment/Periodic Medical Examination (Not always required: PERIODIC EXAMINATIONS WILL DEPEND ON THE RISK CATEGORY ESTABLISHED FOR EACH OPERATOR’S SPECIFIC TASK) ○ Pay slips 2. Check with the National Registry of Agricultural Workers and Employers or Argentina Union of Rural Workers if there are any outstanding claims filed with the supplier. 3. Conduct interviews with the employees requesting their National Identification Card (Documento Nacional de Identidad) to check whether they have been registered in the National Identity Registry (Registro Nacional de Identidad), in the form 931 list and in the Companies for Occupational Risk (ART in its Spanish acronym) list. <p><i>Verifiers:</i> Employees’ National Identity Card Numbers (DNI de los empleados)</p> 4. Conduct interviews with the employees and ask them to describe their tasks, the amount they are paid by the employer, the basis on which they are paid (daily/day’s work - journal, monthly, by

performance/production), the number of hours in their workday, and how many days in the week they work.

Verifiers: Bank pay slip certificate (acreditación bancaria de haberes)

5. Ask the employee or the employer for payment receipt from salaries to verify that salaries are being paid and whether the salary complies with all requirements under the corresponding collective bargaining agreement (for instance: Collective Bargaining Agreement for Rural Work), whether the agreed work type corresponds to the tasks being done by the operator, whether the base salary amounts to at least the legal minimum wage under the applicable Salaries Resolution by the National Commission for Rural Work (Resolución Salarial by the Comisión Nacional de Trabajo Agrario or CNTA in its Spanish acronym)

Verifiers: Pay slip

6. Cross check with applicable Salaries Resolution by the National Commission for Rural Work (Resolución Salarial by the Comisión Nacional de Trabajo Agrario or CNTA)

Risk is of non-compliance with relevant health and safety laws.

1. Verify the soy farm has the following valid Health and Safety (H&S) employment-related documents in place:

- RSPS form on Health and Safety (acta del RSPS de Seguridad e Higiene)
- Registered provision of Personal Protection Equipment (Elementos de Protección Personal)
- Occupational Risk (Aseguradoras de Riesgos del Trabajo (ART)) insurance and verify the supplier has a valid ART membership certificate (Certificado de incorporación)
- Workplace accident records
- Training register
- Registration of pre-employment and periodic medical examinations

- Occupational risks report (Informe del relevamiento general de riesgos laborales) as per requirements under Annex I under Superintendence of Occupational Risks Resolution 463/09 (Relevamiento General de Riesgos laborales Anexo I Resolución SRT 463/09)
 - Inspection sheets – from the National Registry of Agricultural Workers and Employers (RENATEA), Argentina Union of Rural Workers (UATRE) and Stevedores-Superintendence of Occupational Risks (SRT).
2. Check the employee payroll list (F 931) is registered with the Social Security System (*alta en el Sistema de la Seguridad Social*)
 3. Cross check that Employees' National Identification Card Numbers (DNI) are registered on the list of the supplier's relevant Insurance Company(s) for Occupational Risk (*Aseguradoras de Riesgos del Trabajo (ART)*)
 4. Check with the National Registry of Agricultural Workers and Employers or Argentina Union of Rural Workers if there are any outstanding claims filed with the supplier.
 5. Consult with the Superintendence of Occupational Risks (SRT - (Superintendencia de Riesgos de Trabajo)) to determine whether the employer has undergone any inspections.

Risk of violation of indigenous or traditional peoples' rights.

Note: only applies to soy from the NOA and NEA regions

In addition to the recommendations described above for the risks associated with land tenure, we recommend:

1. Identify potential conflicts over land uses. Ask the supplier for a map identifying the traditional communities close to its farm boundaries and/or cross reference with the location of indigenous lands
 - Ministry of Justice and Human Rights
 - Check data/reports/maps on potential conflict areas from:
 - Forest Peoples Programme <http://www.forestpeoples.org/region/south-central-america/argentina>
 - Media reports (Mongabay.com, greenomics.org, red-monitor.org,)

- Proyungas: <http://proyungas.org.ar/>
- Aborígen Argentino: <http://www.aborigenargentino.com.ar/>
- Redes Solidarias: <http://www.redes-solidarias.org.ar>
- Amnesty International (Amnistía Internacional)
- Global Platform of Indigenous and Community lands (<http://www.landmarkmap.org/>)

2. Consult with indigenous communities' neighbours, local communities, landowners and other stakeholders to find out if A) land tenure rights are clear and – where applicable – lease of the land has been agreed by all the landowners; and B) if there are any court orders or other legal decisions that mean that the company is not allowed to operate due to conflicts of land tenure.

Verifiers:

- Records of conducted interviews with:
 - Indigenous communities
 - Stakeholders: Fundación Proyungas, Fundación Vida Silvestre, Greenpeace, Aborígen Argentino, Redes Solidarias and local NGOs amongst others.
 - Neighbours and the local population

3. Confirm the soy farm has followed due process regarding upholding indigenous peoples' rights:

Verifiers:

- Records Free Prior Informed Consent and copies of negotiated agreements (if applicable)
- Evidence that a dispute resolution policy is in place



Environmental Issues

The following two risks have been identified related to the soy production in Argentina:

1. Risk of environmental degradation and conversion of native forests, the displacement of wildlife, climate change emissions (fire and methane), soil compaction and erosion (wind and water) and overall a high level of non-compliance with the environmental legislation (including a lack of national and provincial coordination on implementation of relevant environmental regulations).
2. Risk of degradation of protected areas through illegal conversion.
3. Risk that high conservation values (HCVs) are being threatened by soy farming.

Risk	Mitigation recommendations
<p>Environmental degradation, conversion of native forests and non-compliance with the environmental legislation.</p>	<ol style="list-style-type: none"> 1. Confirm the soy farm has the following valid documentation (if applicable) <ul style="list-style-type: none"> ○ Approved Environmental impact report or study (Informe de impacto ambiental aprobado) ○ Environmental monitoring plan (Plan de monitoreo ambiental predial) ○ Mitigation plan (Plan de mitigación) ○ Provincial approved environmental resolution or certificate for forest management or land use changes (Resolución o nota de aprobación ambiental provincial) ○ Authorisation for the use of agrochemicals (Autorización de uso de agroquímicos) ○ Authorisation for hazardous waste registration (Resolución de aprobación de inscripción de residuos peligrosos) signed by the Director General. ○ Provincial approved resolution for the use of fire (Resolución de Aprobación Provincial del Uso del Fuego)

- Soil erosion control plan and measures (Plan de control de erosión de suelos con listado de medidas)
 - Provincial approved resolution for water use (Solicitud de uso del agua)
 - Provincial authorisation for Forest Management or Land use change Plan (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo)
2. Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change

Verifiers:

- Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents:
 - Authorized Plan for Land Use Change (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo)
 - Environmental Impact Assessment
 - Cross check the soy boundary map(s) with:
 - Land-use Planning Map of Native Forests (Mapa Ordenamiento Territorial de Bosques Nativos)
 - Consulting the Secretariat (or Ministry) for the Environment (Secretaría o Ministerio de Medio Ambiente) and/or the provincial authority to confirm that no illegal forest conversion has been conducted
3. Verify use of agrochemicals and their application and storage conditions and location.
- Verifiers:* Verify the conditions under which agrochemicals are stored and whether there are safe practices in place for application on the land
4. Verify whether there are control measures in place to combat soil erosion.

	<p><i>Verifiers:</i> Management plan to combat soil erosion: list of measures and evidence of implementation.</p>
<p>Degradation of protected areas through illegal conversion.</p>	<ol style="list-style-type: none"> 1. All legally protected areas (including species habitats) shall be included in the management plan or related documentation if required by the legislation. Legal established procedures for surveying, managing and protecting endangered or threatened species (http://www.iucnredlist.org/) within the management unit shall be followed. Also, review: <ul style="list-style-type: none"> • Preliminary Red List of Endemic Plants Species of Argentina: http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/165374/norma.htm. For consulting the PlanEAr List access in: http://www.lista-planear.org/ • List of threatened Birds: http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/167837/texact.htm • List of threatened mammals: http://servicios.infoleg.gob.ar/infolegInternet/anexos/100000-104999/102826/texact.htm • List of threatened amphibians and reptiles: http://servicios.infoleg.gob.ar/infolegInternet/anexos/215000-219999/219633/norma.htm 2. Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (<i>Provincial Categoría I and II Ley de Bosques 26.331</i>) and if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change <p><i>Verifiers:</i></p> <ol style="list-style-type: none"> a. Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents: <ol style="list-style-type: none"> i. Authorized Plan for Land Use Change ii. Native Forest Management Plan iii. Environmental Impact Assessment

	<p>b. Cross check the soy boundary map(s) with:</p> <ul style="list-style-type: none"> ▪ Land-use Planning Map of Native Forests (<i>Mapa Ordenamiento Territorial de Bosques Nativos</i>) ▪ Maps of National and Provincial Protected Areas <p>3. Consult the Secretariat (or Ministry) for the Environment (<i>Secretaría o Ministerio de Medio Ambiente</i>) / the provincial authority to confirm that no illegal forest conversion has been conducted.</p>
<p>High conservation values (HCVs) are being threatened by soy farming.</p> <p><i>Note: HCV 2 Landscape-level ecosystems & mosaics, HCV 5 - Community needs and HCV 6 - Cultural values, the risk only applies to soy sourced from the NOA and NEA regions.</i></p>	<p>1. Confirm the soy farm has the following relevant HCV documents and plans in place:</p> <ul style="list-style-type: none"> ○ List of rare, threatened and endangered species as categorised in the IUCN Red List and Provincial CITES lists that could be found in the farming area (<i>UICN-Listas Nacionales/provinciales-CITES encontradas en el establecimiento productivo</i>) ○ Biodiversity surveys and High Conservation Value (HCV) assessments ○ Conversation/High Conservation Value (HCV) management plans ○ Map of the farm boundaries <p>2. Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (<i>Provincial Categoría I and II Ley de Bosques 26.331</i>) and have not threatened High Conservation Values (HCVs) nor have been established by the conversion of primary forests or ecosystems:</p> <ul style="list-style-type: none"> ○ Cross check the soy farm boundary map(s): <ul style="list-style-type: none"> ▪ Land-use Planning Map of Native Forests (<i>Mapa Ordenamiento Territorial de Bosques Nativos</i>) ▪ Maps of National and Provincial Protected Areas, ▪ HCV assessment or proxy maps and data of, e.g., biological corridors, watersheds/courses, buffer zones, riparian and conservation areas, vulnerable slopes/soils, high fire risk areas, critical local communities and indigenous populations

sites and resources, habitats and landscapes of cultural, archaeological or national or international historic importance

3. Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change
 - Consult the Secretariat (or Ministry) for the Environment / provincial authority to confirm that no illegal forest conversion has been conducted by the soy supplier
 - Consult with stakeholders and their data to confirm no deforestation has taken place where the soy farm: Greenpeace, World Wildlife Foundation Information and Proyungas
4. If the farm is in an HCV area confirm management plans for protected sites, species and High Conservations Values are implemented and monitored on-the-ground.
5. In NOA and NEA provinces of Salta and Santiago del Estero, Chaco and Formosa, where large intact areas of the Chaco forest occur ensure the soy farms do not overlap in these HCV 2 areas and are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and have not threatened High Conservation Values (HCVs).
 - Cross check the soy farm boundary map(s):
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
 - Maps of [National and Provincial Protected Areas](#),
 - HCV assessment or proxy maps and data of, e.g., biological corridors, watersheds/courses, buffer zones, riparian and conservation areas, vulnerable slopes/soils, high fire risk areas, critical local communities and indigenous populations sites and resources, habitats and landscapes of cultural, archaeological or national or international historic importance

- Consult with stakeholders and their data (Greenpeace, World Wildlife Foundation Information, Proyungas, Vida Silvestre Foundation, local NGOs) to that there has been no deforestation in the area where the soy farm is located.
6. In NOA and NEA, request the conduction of a survey of sites with cultural values and the location of indigenous villages and local neighbouring communities. Survey of HCV 6s in the farming facility.
- Verifiers:*
- Report and map showing location of sites that contain resources of cultural value, habitats and landscapes of cultural, archaeological or national or international historic importance, and/or of cultural, ecological, economic or religious importance / sacredness that is essential for the traditional cultures of local communities and indigenous peoples. Report on the survey of HCV 5 sites: a) aesthetic values; b) historical values; c) scientific values; d) social (including economic values); e) spiritual values.
 - GIS map showing the demarcations of the facility and the location within the facility of cultural information of Argentina
 - GIS Map showing the boundaries of their facilities and the location of any indigenous peoples, their land and their local communities
7. In NOA and NEA, consult the stakeholders on the existence and location of HCV 6.
- Verifiers:*
- Conduct interviews with stakeholders: Proyungas, Vida Silvestre foundation, Greenpeace, Aborigin Argentina, local NGOs. Redes Solidarias.
 - Conduct interviews with the neighbours and the local population
 - Interview stakeholders from indigenous communities
 - Interview local authorities
8. In NOA and NEA, enquire about the risks identified and the mitigation measures that are being taken to avoid any risk and guarantee the maintenance of sites that contain resources with cultural values, habitats and landscapes of cultural, archaeological or global or national historical importance, and/or of

cultural, ecological, economic or religious importance / sacredness essential to the traditional cultures of local communities and indigenous peoples.

Verifiers: Evidence of action linked to a management plan for HCV 6s with a list of the risks identified and the mitigation measures (plan de acción y manejo de los HCV 6) including if necessary, a plan for the regeneration of HCV 6 areas.



Conversion

The following two risks have been identified related to conversion in Argentina:

1. Risk that Category I (conservation) and II (restoration) native forest areas are being converted to other land uses (mainly in NOA and NEA regions) due to a high level of corruption.
2. Risk of uncontrollable fires linked to burning waste during the establishment of soy farms in the NOA and NEA Region.

Risk	Mitigation recommendations
<p>Category I (conservation) and II (restoration) native forest areas are being converted to other land uses, including soy farms.</p> <p><i>Note: only applies to soy from the NOA and NEA regions</i></p>	<ol style="list-style-type: none"> 1. Verify that soy supplier farm(s) are not located in areas where it is prohibited nor have been established by conversion of primary forests or ecosystems: <ul style="list-style-type: none"> o Cross check the soy farm boundary map(s) with the Land-use Planning Map of Native Forests (<i>Mapa Ordenamiento Territorial de Bosques Nativos</i>) and maps of National and Provincial Protected Areas 2. Consult with stakeholders and their data (Greenpeace, World Wildlife Foundation Information and Proyungas) to verify there has been no deforestation in the area where the soy farm is located. 3. Consult with the provincial application authority on land use regarding deforestation and land clearing authorization(s) in the area under evaluation for post-2005. If land use change has occurred request

more details via the following documentation from the soy supplier farm(s) to verify the deforestation was not illegal:

- Authorized Plan for Land Use Change (Autorización para el Plan Del Cambio Del Uso Del Suelo)
- Environmental Impact Assessment (estudio del impacto ambiental)

Uncontrollable fires linked to burning waste during the establishment of soy farms.

Note: only applies to soy from the NOA and NEA regions

1. Evidence shall be provided that no land preparation was conducted by burning. Check the soy farm boundary against historical fire detection images and/or data on fire incidents.

Verifiers:

- Geographic risk – examine fires trends by region/province/district: Global Fire Watch (<http://commodities.globalforestwatch.org/>) Federal System for Fire Management (Sistema Federal de Manejo de Fuego): (<http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/691/>),
- Ministry of Agroindustry (Ministerio de Agroindustria): Annual wildfire statistics, <http://www.parquesnacionales.gob.ar/tema/coordinacion-de-lucha-contra-incendios-forestales/>

2. If burning is or has been carried out, verify:

- Controlled burn authorisation has been granted by the relevant local authority
- Interview staff and local stakeholders about wildfire events in the area and any instances of burning in the facility.
- Verify with the relevant authorities which monitor the use of fire whether the soy farm has been reported or fined for illegal burning, as well as whether there is a risk of wildfire because of burning taking place in it.
- Existence of fire management and prevention guidelines and training



GMOs

The following risk has been identified related to GMOs in Argentina:

1. Risk that genetically modified soy is used as it is legal and extremely prevalent in Argentina accounting for over 98% of soy production. The extensive use of GMO soy in Argentina has also lead to high levels of the application of the glyphosate pesticide which is a low-persistence substance with limited bio-accumulation potential and low toxicity over nontarget organisms and has been a contributing factor to water pollution and health issues of rural communities.

Risk	Mitigation recommendations
GMOs are used for soy production	<p>To determine if Genetically Modified seeds are used:</p> <ol style="list-style-type: none"> 1. Consult the supplier on the seed type used, its origin and relevant certificates 2. Verify if the seed is officially authorized in Argentina, is not GM seed and that the seed supplier is registered with the INASE (National Seed Institute) registry: http://www.inase.gov.ar/index.php?option=com_content&view=article&id=104&Itemid=93 3. Verify whether the producer is registered with the National GMO Registry (Registro Nacional de Operadores de OGM): http://www.inase.gov.ar/images/stories/Formularios/Biotec/inscripcion_roovgm_2014.pdf 4. Verify with the AFIP (Federal Administration of Public Income) whether the producer declares their products as genetically modified soy products, Registry of Grains Operators (Registro de Operadores de Granos): https://www.afip.gob.ar/genericos/LegumbresRG1394/

About

Responsible Sourcing of Soy, Cattle and Palm Oil

Responsible Sourcing of Soy, Cattle and Palm Oil is a project aimed at creating awareness and capacity among Danish companies to minimise risks of social and environmental problems connected to sourcing palm oil, soy and cattle from developing countries. The project is run by NEPCon and SEGES and funded by DANIDA, Ministry of Foreign Affairs of Denmark.



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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