

Beef Risk Assessment Argentina

Version 1.2 | November 2017



COUNTRY RISK
ASSESSMENTS



This risk assessment 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.



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A. Introduction

The global demand for cattle is rapidly growing and is driving deforestation and other negative corporate social responsibility (CSR) related impacts e.g., biodiversity loss, greenhouse gas emissions, corrupt and illegal behaviour, and violation of civil rights including workers' rights, traditional and indigenous peoples' rights.

Each of the CSR categories used in this evaluation are considered the minimum legal, environmental and social responsible criteria that should met for cattle farm establishment and management. The criteria are in line with key CSR International Guidelines Content Areas as identified, analysed and published by the Danish Business Authority: A comparison of 4 international guidelines for CSR OECD Guidelines for Multinational Enterprises, ISO 26000 Guidance on Social Responsibility, UN Global Compact and UN Guiding Principles on Business and Human Rights. January 2015. This risk assessment used the methodology detailed in the Corporate Social Responsibility (CSR) Cattle Risk Assessment Framework Guidelines (November 2015).



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

B. Overview of sourcing risks for beef from Argentina

Beef Risk Score: 35 / 100 in 2017

This report contains an evaluation of the CSR risks in Argentina for seven categories and 24 sub-categories of law. We found:

- Specified risk in 19 sub-categories.
- Low risk for 5 sub-categories.

Beef source types and risks

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

Small Ranch	Beef from small, privately owned (usually by a family) ranches. Carry out both livestock breeding (breeder extensive management; and fattening (fattening, rangeland). Often farming for subsistence.
Medium commercial ranch	Beef from medium sized commercial ranches which are privately owned and managed by commercial entities. The ranches carry out: <ul style="list-style-type: none"> i. Breeder extensive management; ii. Breed refinement (breeders) iii. Fattening, rangeland iv. Fattening, intensive pasture management
Large commercial ranch	Beef from large commercial ranches which are privately owned by livestock breeding company (whether large holder or group of holders). These are the large-scale livestock production ranches, where the management is subcontracted to professional management or company management pools. The ranches carry out the same activities as the medium commercial ranches, as well as feed-Lot, industrialized fattening.

We have analysed the risks for all source types and found the risks differ primarily between the beef producing regions (North West (NOA), North East (NEA), Pampeña - Centro, Cuyo and Patagonia), and in a few instances, between the source types.

The key CSR risks identified in this report concern business issues, social issues and environmental issues.

Regarding **business issues**, there is a risk that:

- Land tenure is not properly registered because of a lack of coordination between national and provincial officials on relevant land registration regulations (sub-category

1.1). 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.

- The *Land Use Change Plan* and *Environmental Impact Assessment* requirements 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 (1.2).
- Tax evasion/fraud is carried out by ranchers, due to the high tax burden and/or attractive tax rebates (1.4 and 1.5). 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.

Regarding **social issues**, there is a risk of:

- Non-compliance with relevant labour and H&S laws including laws on minimum working conditions, wages and employment age including child labour (2.1, 2.2., 2.3). A high proportion of agricultural farm workers are not properly registered and there is a high level of breaches relating to labour contract and employment insurance with registered workers.
- Violations of indigenous or traditional peoples' rights in Patagonia, NOA and NEA regions (2.4, 3.3.5 and 3.3.6). This 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 the legislation on possession and ownership of land (No. 26,160 and 26,554 ext.); and/or
 - a lack of implementation of legislation and enforcement of rights which has led to a high level of conflicts of substantial magnitude with indigenous communities.

Regarding **environmental issues**, there is a risk of:

- degradation and conversion of native forests, the degradation of protected areas (illegal conversion), 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) (3.1, 3.2, 3.3.1 and 3.3.4)

Regarding **conversion**, there is a risk that:

- Category I (conservation) and II (restoration) native forest areas are being converted to other land uses (including cattle farms, mainly in NOA and NEA regions). Both illegal and legal conversion are taking place: Legal authorized forest clearing for conversion in Category III native forests; and illegal forest clearing carried out without authorized Land Use Change Plan and Environmental Impact Study in case of category III under law 26.331 or the forest conversion is done within the category I and II areas, which is illegal (4.1).

- For the NOA and NEA Region; there is prevailing evidence of high number incidents of uncontrollable fires started connected with farm establishment and/or management (4.2)

Regarding **GMOs** (5.1), while there is no commercial use of GMO species in Argentina. However, GMOs are used in the feed linked to cattle feedlots thus this indicator is considered elevated risk for farms with feed-lots in Pampeña Central with the exception for small cattle farmers.

This matrix summarises the findings of the CSR risk assessment set out in this report.

Legal Category	Sub-category	Regional Risk Designation					
		NEA	NOA	Pampeña – Central	Cuyo	Patagonia	
Business Issues	1.1. Land tenure	Specified	Specified	Low	Specified	Specified	
	1.2. Farm registration & management rights	Specified	Specified	Low	Specified	Specified	
	1.3. Payment of royalties & required fees	Low	Low	Low	Low	Low	
	1.4. Value Added taxes & other sales taxes	Specified	Specified	Specified	Specified	Specified	
	1.5. Income and profit taxes	Specified	Specified	Specified	Specified	Specified	
	1.6. Disclosure of Information	Low	Low	Low	Low	Low	
Social issues	2.1. Legal employment	Specified	Specified	Specified	Specified	Specified	
	2.2. ILO Fundamental Conventions are upheld.	Specified	Specified	Specified	Specified	Specified	
	2.3. Health and safety	Specified	Specified	Specified	Specified	Specified	
	2.4. IP and TP rights are upheld.	Specified	Specified	Specified	Specified	Specified	
Environmental issues	3.1. Environment	Specified	Specified	Specified	Specified	Specified	
	3.2. Protected sites and species	Specified	Specified	Specified	Specified	Specified	
	3.3. HCV	3.3.1. Species diversity.	Specified	Specified	Specified	Specified	Specified
		3.3.2. Landscape-level ecosystems & mosaics.	Specified	Specified	Low	Low	Low
		3.3.3. Ecosystems and habitats	Specified	Specified	Specified	Specified	Specified
		3.3.4. Critical ecosystem services.	Specified	Specified	Specified	Specified	Specified
		3.3.5. Community needs	Specified	Specified	Low	Low	Specified
3.3.6. Cultural values.		Specified	Specified	Low	Low	Specified	
Conversion	4.1. New farms since November 2005 have not replaced natural forest or ecosystems.	Specified	Specified	Low	Low	Low	
	4.2 Fire Avoidance	Specified	Specified	Specified	Specified	Specified	
GMOs	5.1. No GMO feed/animals	Low	Low	Specified - Low risk for Small family ranchers	Low	Low	
Animal Welfare	6.1. Animal Health	Low	Low	Low	Low	Low	
	6.2. Animal Well-being	Low	Low	Low	Low	Low	
Traceability	7.1. Tracking System	Low	Low	Low	Low	Low	

C. Overview of the cattle sector in Argentina

Cattle farming in Argentina is a long-standing traditional activity which has benefited from one of the best cattle breeds in the world. Argentina has one of the largest cattle inventories in Latin America, with over 52 million (M) head¹. In 2015, 12.4 M head have been processed in the country, resulting in 2.7 M tonnes (t) of bone-in meat being processed, of which 239,640 tonnes have been exported at a price of 4.495 USD/t. The outcome sales profit amounts to 1,077 M USD.

Production

Cattle production in Argentina takes place in the five main farming regions: North West (NOA), North East (NEA), Pampeña - Centro, Cuyo and Patagonia (Map I)². However, production is mainly concentrated in the North-East Argentina (NEA) and Pampeña – Central regions, within the Humid Chaco, Espinal and the Pampas ecoregions (Map II).

Over the last 10 years, livestock breeding in Argentina has been stagnant. The country has experienced a process of migration from the Pampeña-Central region towards the NEA (North East) and NOA (North West) regions. This trend is a result of the progressive popularisation of soybean growing over livestock farming as an economic activity, which is more profitable than that of livestock farming production.³ Thus, there has been a displacement of marginal cattle production lands while intensive fattening in corrals has grown and the cattle head stock has been reduced.

The primary production of beef cattle chains in Argentina is owned by producers who breed their cattle in *Cabañas* (reproductive), *Criadores* (extensive, breeding, rearing, calf breeding), winter fattening system or “wintering” (intensive-extensive pastoral system based on pastures) and Feed-Lots fattening systems (intensive-industrial fattening of animals in corrals) and approximately 13,000 dairies (“tambos” or dairy farms with cattle and buffalo herds). In Argentina livestock breeding is distributed in 320,000 production units linked to 205,000 farms. The Pampeña – Central region, with 35 million head of cattle, is the productive epicentre. The total livestock of the Pampeña – Central region together with the NEA region equates to 45 million cattle registered (87% of the total Livestock). Furthermore, production seems to be concentrated more and more in a few farms.⁴

Governance

Argentina is a federal country whose administration is divulged into national, provincial and local mandates. There are three main ministries involved in national farming: The Ministry of Agroindustry, the Ministry of Treasury and Public Finances, and the Ministry of Sustainable

¹ National Service of Agrifood Health and Quality SENASA: <http://www.senasa.gov.ar/senasa-comunica/noticias/el-stock-ganadero-bovino-muestra-una-recomposicion-anual-del-23-por-ciento>; and Ministry of Agroindustry; Livestock Sector Forecast for 2015: http://www.agroindustria.gob.ar/sitio/areas/bovinos/informes/indicadores/_archivos/000002_Proyecciones%20ganaderas%20para%20el%202015/000007-Informe%20indicadores%20ganader%C3%ADa%20bovina%20-%20SEPTIEMRBE%202015.pdf.

² Acronyms from the original Spanish have been used: Noroeste (NOA) and Noreste (NEA).

³ University of Buenos Aires: http://www.agro.uba.ar/apuntes/no_9/2-Tkackuk-Dossi.pdf; <http://slideplayer.es/slide/1131904/>; Voces en el Fénix; New trends in livestock farming in the era of post convertibility. Soybean expansion and its impact on livestock farming. New forms of production: http://www.vocesenelfenix.com/sites/default/files/pdf/03_3.pdf; Cattle Meat Production and Bovine Stock. An increasingly difficult relationship. Agricultural Engineer Demarco, D.; Publitec S.A. Argentina; The restructuring of Argentina’s cattle farming. A cross-regional vision: http://www.publitech.com.ar/system/noticias.php?id_prod=167.

⁴ International Fund for Agricultural Development (IFAD): <http://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae>; and Ministry of Agroindustry: <http://www.agroindustria.gob.ar/site/ganaderia/bovinos/>.

Development and the Environment⁵ which operate on a national level and on a local level through corresponding bodies.

In December 2007, Argentina introduced the Native Forest Law 26.331⁶ which is the national legal framework for land covered by native forests. This legal framework requires (Article 6) that all Provinces implement 'Land Use' planning of all Native Forests.⁷ The Law also regulates the conversion of Native Forests, which requires an Environmental Impact Assessment (Article 22) and requires the authorization by a Provincial Authority (Article 13). The latest Food and Agriculture Organization (FAO) of the United Nations 'STATE OF THE WORLD'S FORESTS' report (SOFO 2016)⁸ indicated forest loss in Argentina was approximately 230.000 hectares (ha) per year and mainly related to land use changes - 45% for pasture and in 43% for cropland uses. Since 1990 Argentina has lost 7.5 million ha of Native Forest.⁹ Almost 80% of the deforestation has taken place in the NOA and NEA regions, in the provinces of Salta, Santiago del Estero, Chaco and Formosa.

There are two important factors to consider when assessing Argentina's governance level. Firstly, the general administration structure of Argentine is federal and then there are three responsibility levels, national, provincial and municipal, within the country's governance system which are still not satisfactorily coordinated and there are significant areas of legal ambiguous fields, like in the interpretation of the Native Forest law 26.331.¹⁰ Secondly, the existence of high corruption levels in all segments of the society, the CPI (Corruption Perception Index) in Argentina for 2015 was 32 (on a scale from 0 to 100 where 100 is lowest level of corruption) and ranked 107 out of 167 countries.¹¹ This means there is high perception that Argentina is a corrupt country.

⁵ Ministries and bodies involved in livestock farming: Ministry of Agroindustry: <http://www.agroindustria.gob.ar/sitio/>; Secretariat for Agriculture, Livestock and Fisheries: www.minagri.gob.ar; Secretariat for Territorial Coordination and Development: <http://www.agroindustria.gob.ar/sitio/areas/tierras/>; National Service of Agrifood Health and Quality (SENASA): <http://www.senasa.gov.ar>; Ministry of Treasury and Public Finances: <http://www.economia.gob.ar/secretarias/hacienda/>; Federal Administration of Public Revenue (Administración Nacional de Ingresos Públicos (AFIP): <http://www.afip.gov.ar/sitio/externos/default.asp>; and Ministry of Sustainable Development and the Environment: <http://ambiente.gob.ar/>

⁶ National Law No. 26.331: Law on Minimum Standards for Environmental Protection of Native Forests (Ley Nacional N° 26.331: Ley de Presupuestos Mínimos de Protección Ambiental de los Bosques Nativos): <http://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>

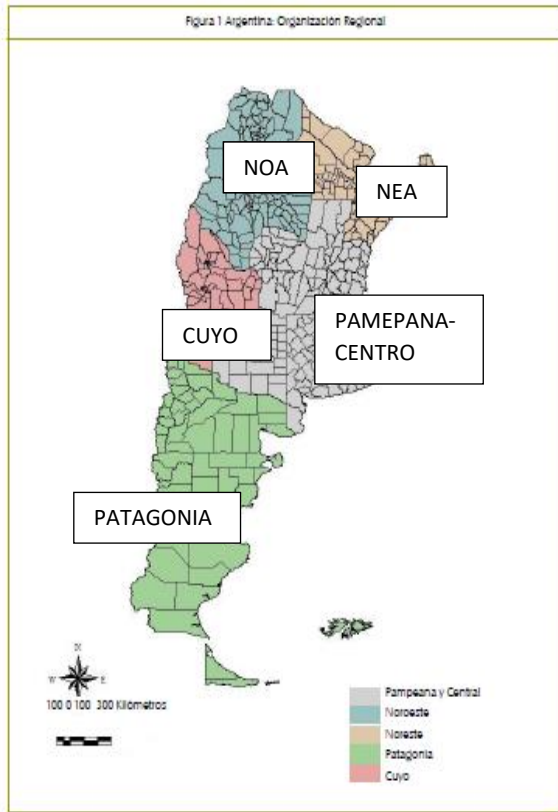
⁷ National Biodiversity Observatory (Observatorio Nacional de Biodiversidad) 2014: <http://obio.ambiente.gob.ar/otbn>.

⁸ FAO State of the World's Forests (SOFO) 2016: <http://www.fao.org/3/a-i5588e.pdf>.

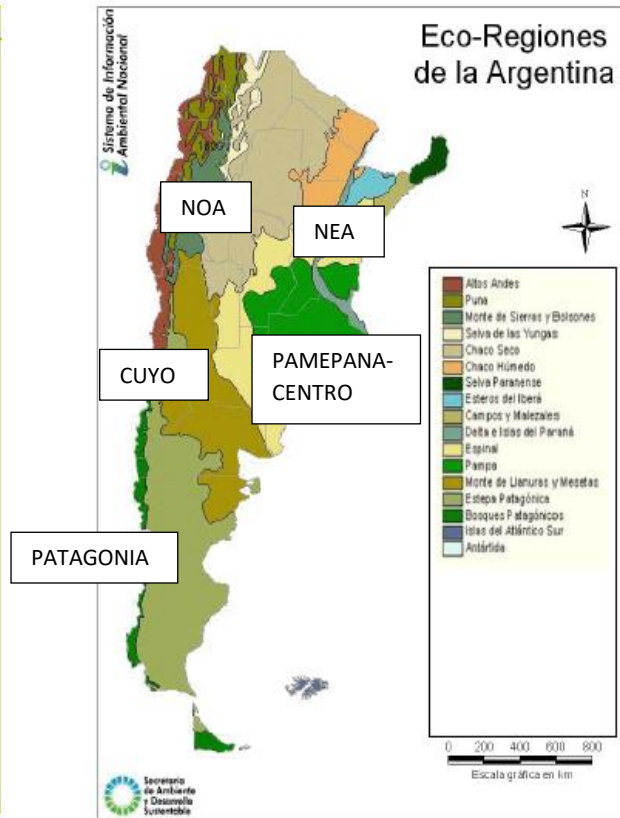
⁹ Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.49/-51.62/ALL/grayscale/loss,forestgain?tab=analysis-tab&begin=2003-01-01&end=2015-01-01&threshold=30>; TN news channel: http://tn.com.ar/sociedad/deforestacion-la-argentina-entre-los-paises-que-mas-bosques-nativos-pierde-por-ano_617196.

¹⁰ National General Auditing Office (Auditoría General de la Nación): <http://www.agn.gov.ar/informes-resumidos/afip-ladrones-recicladoss-hoy>.

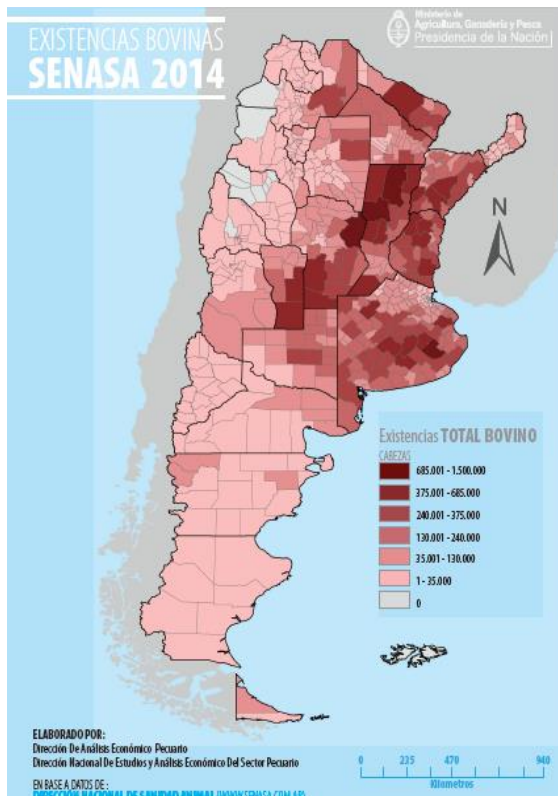
¹¹ Transparency International: <http://www.transparency.org/cpi2015#results-table>.



Map I (INDEC, 2002) – Livestock production regions of Argentina: Northwest (NOA), Northeast (NEA), Pampeña - Centro, Cuyo and Patagonia



Map II SIAN, 2002 Eco-regions of Argentina



Map III (SENASA Existencias Bovinas 2014) – Number of Cattle Head in Argentina. Cattle production is concentrated in the humid Chaco, Argentina Northeast (NEA) and Pampa biomes, Pampeña - Central region.

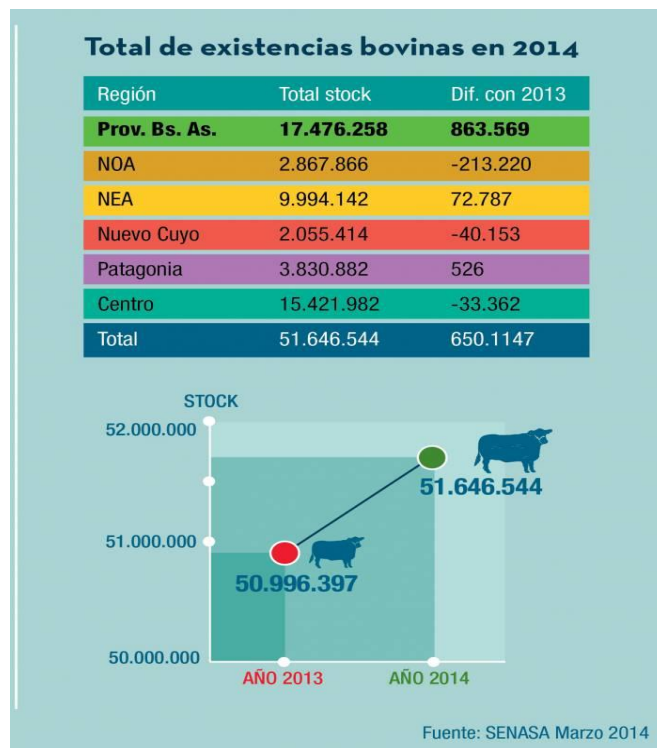


Figure 2: (SENASA 2014) Number of cattle head in Argentina in 2013 and 2014.

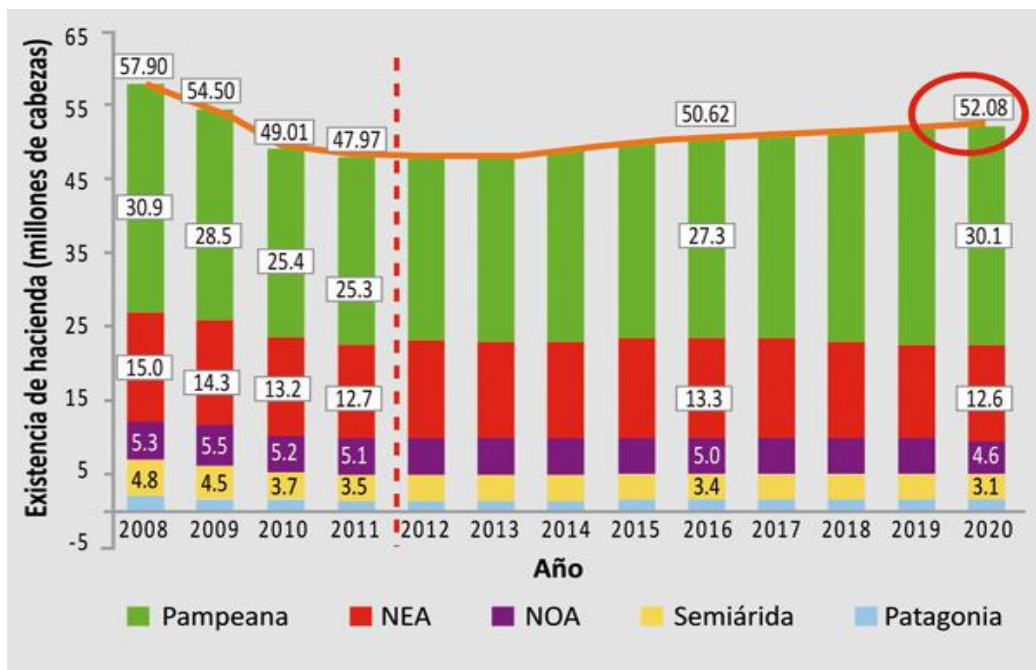


Figure 3: National Cattle Stock as of 2014 and Future Estimates

Additional sources of information:

- National Service of Agrifood Health and Quality (SENASA): <http://www.senasa.gob.ar/cadena-animal/bovinos-y-bubalinos/informacion/informes-y-estadisticas>
- Argentine Beef Promotion Institute (IPCVA Instituto de Promoción de la Carne Vacuna Argentina), Exports: <http://www.ipcva.com.ar/vertext.php?id=964;>
<http://www.ipcva.com.ar/vertext.php?id=1478>
- National Institute of Agricultural Technology (INTA in its Spanish acronym): <http://inta.gob.ar/ganaderia-bovina>
- Under-secretariat of Public Investment Territorial Planning, National Directorate of Strategic Planning (Subsecretaría de Planificación Territorial de la Inversión Pública, Dirección Nacional de Planificación Estratégica): <http://www.planif-territorial.gov.ar>
- Eurocarne digital: <http://www.eurocarne.com/noticias?codigo=29172>
- Infopico: <http://www.infopico.com/politico/4889-mira-los-lineamientos-del-plan-ganadero-2016-2020>
- Liniers cattle market (Mercado de Liniers): <http://www.mercadodeliniers.com.ar/> - MATOPIBA located in the Cerrado biome and the region called the 'arc of deforestation' in the Amazon biome covering a great portion of land in the southern Brazilian Amazon.

D. CSR Risk Assessment

BUSINESS ISSUES

1.1. Land Tenure

Legislation covering land tenure rights that includes the use of legal methods to obtain tenure rights. 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 rights. The intent of this indicator is to ensure that any land tenure rights have been issued according to the legislation.

1.1.1. Applicable laws and regulations

- Legal Framework for Rural Land Property, Ownership and Tenancy Protection in the National Territory; Buenos Aires, 22 December 2011 (Regimen De Protección Al Dominio Nacional Sobre La Propiedad, Posesión O Tenencia De Las Tierras Rurales; Buenos Aires, 22 de Diciembre de 2011)
- Official Gazette 28 December 2011 (Boletín Oficial, 28 de Diciembre de 2011)
- Currently applicable, general scope, particularly Sections 2, 14 and 16 (Artículos 2, 14 y 16) - [link](#)
- National Decree 274/2012 (Decreto Nacional 274/2012); Rules Under National Act 26.737 On The Legal Framework For Rural Land Property, Ownership And Tenancy Protection In The National Territory; Buenos Aires, 28 February 2012 - Official Gazette 29 February 2012 (Ley 26.737 Sobre Régimen De Protección Al Dominio Nacional Sobre La Propiedad, Posesión O Tenencia De Las Tierras Rurales; BUENOS AIRES, 28 de Febrero de 2012 Boletín Oficial, 29 de Febrero de 2012) - [link](#)
- National Decree 782/2012 (decreto nacional 782/2012). Amendment of the organic structure of the secretariat for registration-related procedures at the ministry of justice and human rights; buenos Aires, 23 May 2012 (modificación de la estructura organica de la secretaria de asuntos registrales del ministerio de justicia y derechos humanos; buenos aires, 23 de Mayo de 2012) Official Gazette, 1st June 2012 (Boletín Oficial, 1 de Junio de 2012) - [link](#)
- National Act 17.801 (Ley 17.801) Real Estate Property Registry (Registro de la Propiedad Inmueble). - [link](#)
- National Act 26.209 National Law of Cadastre - LEY NACIONAL DE CATASTRO. - [link](#)
- Law 26.160; Declaration of emergency on ownership and access to lands traditionally occupied by indigenous native communities, whose legal status was registered in the National Registry of Indigenous Communities or the corresponding or pre-existing provincial body; BUENOS AIRES, September 25 2013; Official Gazette, October 21 2013 (Declárase la emergencia en materia de posesión y propiedad de las tierras que tradicionalmente ocupan las comunidades indígenas originarias del país, cuya personería jurídica haya sido inscripta en el Registro Nacional de Comunidades Indígenas u organismo provincial competente o aquéllas preexistentes; BUENOS AIRES, 25 de Septiembre de 2013; Boletín Oficial, 21 de Octubre de 2013). - [link](#)
- Law No. 25.063; Minimum Presumed Income Tax (Impuesto A La Ganancia Mínima Presunta (Section 2 (H)) (Artículo 2 (h)). - [link](#)
- Law No. 13.246 Rural Lease And Share Cropping Contrats (Arrendamientos Rurales Y Aparcerías)

- (Important Article 39 Accidental Contract). - [link](#)
- Law No. 22 298. Lease And Share Cropping Contrats (Arrendamientos Rurales Y Aparcerias) (amendment of the Law No. 13.246. - [link](#)

1.1.2. Legal authority

National:

- Ministry of Justice and Human Rights – Ministerio de Justicia y Derechos Humanos
- National Rural Land Registry - Registro Nacional de Tierras Rurales

Provincial:

- General Provincial Registry of Property - Dirección General Registro de la Propiedad Inmueble Provincial*

* All provincial addresses:

http://consejofederalrpi.com.ar/sitio/index.php?option=com_content&view=article&id=72&Itemid=59

- Buenos Aires - Registry of Property (Registro de la Propiedad) - <http://www.rpba.gov.ar/>
- Chaco - Registry of Real Estate Property (Registro de Propiedad Inmueble) - <http://www.rpi.chaco.gov.ar/>
- Córdoba - Provincial General Registry (Registro General de la Provincia) - <http://sir-aut.cba.gov.ar/>
- Entre Ríos - General Directorate of Certified Public Deeds, Registration and Filing (Dirección General del Notariado, Registros y Archivos) - <http://www.entrerios.gov.ar/notariado/>
- Formosa - Registry of Real Estate Property (Registro de Propiedad Inmueble) - <https://www.formosa.gob.ar/rpi/consultafolios>
- Jujuy - Provincial Directorate Of Real Estate (Direccion Provincial De Inmuebles) - <http://inmuebles.jujuy.gob.ar/>
- La Pampa - General Directorate Of The Registry Of Real Estate Property (Direccion General Del Registro De La Propiedad Inmueble) - <http://www.rpi.lapampa.gov.ar/>
- Misiones - General Directorate of Real Estate Property (Dirección General de La Propiedad de Inmueble) - <http://www.rpi.misiones.gov.ar/>
- Salta - General Directorate Of Real Estate (Direccion General De Inmuebles) - <https://www.inmuebles-salta.gov.ar>
- Santiago del Estero - General Directorate Of The Registry Of Real Estate Property (Direccion General Del Registro De La Propiedad Inmueble) - <http://www.rpi.lapampa.gov.ar/gestion-turnos-on-line/item/415-provincia-de-santiago-del-estero.html>
- Santa Fe - Registry of Real Estate Property (Registro de la Propiedad Inmueble) - [https://www.santafe.gov.ar/index.php/web/content/view/full/120203/\(subtema\)](https://www.santafe.gov.ar/index.php/web/content/view/full/120203/(subtema))
- Tucumán - Directorate of Real Estate Registry (Dirección del Registro Inmobiliario) - <http://www.ri.mecontuc.gov.ar/>
- San Luis - Provincial Directorate of The Registry of Real Estate Property (Dirección Provincial Del Registro De La Propiedad Inmueble) - <http://www.justiciasanluis.gov.ar/?p=9355>

1.1.3. Legally required documents or records

Owner

- Possession title - Informe de Dominio
- Provincial Land Property Registry: Report of domain conditions - Registro de la Propiedad Inmueble Provincial: Informe de condiciones de dominio
- Provincial Rent: Debt Free of Property Tax - Renta Provincial: Libre Deuda del Impuesto Inmobiliario Básico
- Federal administration of Public Income (AFIP): Free Tax Debt - AFIP: Libre Deuda Fiscal
- Report of Municipal Debt Free - Informe de Libre Deudas Municipal

Tenant

- In case of rented land, tenure can be demonstrated by a legal long term leasing contract. This contract should be recorded in the National tax office (AFIP (1)) and notarial registered in the General Provincial Registry of Property in the respective province.

(1) <http://www.afip.gob.ar/sitio/externos/default.asp>
<http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/locadoresDeInmuebles.pdf>

1.1.4. Sources of information

Governmental sources

- Legislation Portal of the Federal Government: <http://www.infoleg.gob.ar/>
- (15) <http://www.afip.gob.ar/sitio/externos/default.asp/>
<http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/locadoresDeInmuebles.pdf>
- (2) Ministry of Justice and Human Rights: <http://www.jus.gob.ar/>
- (14) National Registry of Rural Land (Registro Nacional de Tierras Rurales): <http://www.jus.gob.ar/tierras-rurales.aspx>
- Map of the country, National Office for Innovative Management (Oficina Nacional de Innovación de Gestión or ONIG): http://www.bcra.gob.ar/Informacion_usuario/iaucen010001.asp?error=0
- Business Verification, Veraz: <https://www.veraz.com.ar/ECOMMERCE/inicio.ecom>
- Federal administration of Public Income - AFIP: website - <http://www.afip.gov.ar/afip/resol117801.html>
- Map of the country, National Office for Innovative Management (Oficina Nacional de Innovación de Gestión or ONIG): <http://mapadelestado.modernizacion.gob.ar/> and <https://www.boletinoficial.gob.ar/#!DetalleNorma/155812/20161215>
- (13) Organisational structure of the Subsecretariat for Land-use Planning and Public Investment (Subsecretaría de Planificación Territorial de la Inversión Pública): <http://www.planificacion.gob.ar/contenidos/2605>
- (1) National Registry of Rural Land (Registro Nacional de Tierras Rurales): <http://www.cfcatastro.com.ar/descargas/simposio/RegNacDeTierras.pdf>
- (3) Responsible Provinces: (see 1.1.2 Provincial Authorities)

Non-Governmental sources

- (4) IFAD, International Fund for Agricultural Development: <https://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae>

- (5) National Registry of Rural Land (Registro Nacional de Tierras Rurales): Land-use Planning:
http://www.cofeplan.gov.ar/html/pet/documentos/argentina_web_2016h_a332b9.pdf
- (10) Informal contingency contracts ("Accidental" contracts or Contratos accidentales):
<http://www.nuevoabcrural.com.ar/vertex.php?id=1869>
- (6) Poder ciudadano: <http://poderciudadano.org/indice-de-percepcion-de-corrupcion-2015-un-desafio-pendiente-para-la-argentina/>
- (7) National People's Ombudsmen (Defensores del Pueblo de la Nación):
<http://www.dpn.gob.ar/>
- (8) Strategic Centre for Argentine Development and Growth (Cecreda in its Spanish acronym): <http://www.cecreda.org.ar/web/index.php/notas-de-opinion/533-desafios-en-la-articulacion-de-politicas-publicas-a-los-pueblos-originarios>
- (9) No a la Explotación Network (Red no a la Explotación):
<https://rednoalaexplotacion.wordpress.com/2015/05/14/informe-sobre-la-situacion-de-pueblos-originarios-en-argentina/>
- (11) La marcha: <http://www.marcha.org.ar/> (12) El Clarín:
http://www.ieco.clarin.com/economia/rio_negro-tierras_fiscales-Joe_Lewis-somuncura_0_1427857584.html

1.1.5. Risk determination

Overview of Legal Requirements

Argentina has old and complex legislation regulating land tenure. Furthermore, the land tenure situation in rural areas across the country is still quite disjointed, as every province has their own registry agency and rural properties are required to be registered in the Land Cadastre. In 2011, a new law (no. 26.737) was passed that regulates land ownership by foreigners in Argentina. As a part of this new law process, farmers are obliged to register their farms in the National Agency of Rural Land Registration DNRT (14), established since December 2011. This registration does not demonstrate full compliance with the Law 26.737, but rather is the first required step for ensuring that all private land in Argentina is officially registered.

Land ownership in Argentina can be classified into four categories: private, public, indigenous communities land (still there is no official land registry available for these communities) and tolerated occupants and squatters. Every private land owner must hold a valid land title issued by the relevant governmental agency (1): The National Rural Land Registry of the Ministry of Justice and Human Rights at the federal level (2), and the Provincial General Registry of property at the province level (3).

There are frequent occurrences of so called 'Illegal or wild settlements' and land claim rights of Indigenous Peoples especially in the north of Argentina (Provinces of: Salta, Jujuy, Formosa, Chaco y Misiones) (4), where the law 26.160 (Indigenous communities Land registration) still is not implemented. In most provinces, rural property is registered in the Provincial Land Property Registry and part of the paperwork must be done by a public legal practitioner (escribano), for example registration in the provincial land registry.

Description of risk

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

- Uncertain / overlapping / illegal land title: Argentina does not have a consistent uniform land and estate registry system, nor a rural land-use plan (5), despite the progress that

has been made under National Act No. 26.331: Act on Minimum Standards for Environmental Protection of Native Forests (*Ley Nacional N°26.331: Ley de Presupuestos Mínimos de Protección Ambiental de los Bosques Nativos*). This situation causes confusion and "grey areas" in legislation that are capitalised on for illegitimate 'land-grabbing' purposes and corruption (6).

- Insufficient protection for indigenous land rights: Another root problem is the insufficient application of National Act No. 26.331 (*Ley Nacional N°26.331*). Thus, there is no estate registry or land registry of indigenous peoples' land, particularly in the case of NOA and NEA regions (7,8,9). Argentina still does not account with an official registry indigenous community properties (8,9). It is important to mention that Pampeña - Central region is the advanced agricultural development area established for centuries, as consequence the land tenure is relatively ordered.
- Informal contracting: Ownership becomes problematic also for family owners who face inheritance processes, for occupiers de facto and for those who lease their land under informal contingency contracts for pasture or specific usages (*contratos accidentals* or 'accidental contracts'). The informal 'accidental contracts' (10) do not comply with the minimum legal requirements for lease contracts and tend to leave the owner in a situation of strong vulnerability, due to their low price, short term duration and lack of official inclusion in any registry, which implies an impossibility to seek remedy.
- Illegal sales of public land: Public land is legally defined of public use and can include different land use/possession types: i.e., protected areas, indigenous territories and rural settlements. Today most proprieties in Argentina are under private ownership, nevertheless there are importuned surfaces of public land (3,8 million ha) (4) outside protected areas and there is evidence of illegal sales of public land by state employees and politicians (12).
- Insecure land rental: Recently, there has been a tendency to rent land (between 12-20% of the production area) (4) with significances on the legal aspects, especially because of the use of so could short term accidental contracts (land rent contracts terms in the agriculture area should be registered and stablished for long term) and due to the insecurity of the land tenure. This situation is mainly found in the cattle production areas in the NOA and NEA regions (Salta Santiago del Estero; Formosa, Chaco,).

Land tenure in Pampeña-central region is considered as Low Risk. Land tenure and registration in Pampeña – Central region has been established for decades and in general the land regularisation process is known and well organized. And there is no presence of indigenous communities in this area.

In NOA, NEA, Cuyo and Patagonia Regions identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities. Land ownership is not appropriately registered and there are coordination issues between national and provincial responsible authorities. This situation becomes even more problematic in the case of land owned by indigenous peoples, communities and producers facing inheritance processes, de facto occupation or informal "accidental" contracts (which amounts to a 12% of owned land according the land registry updated by IFAD in 2011). There is evidence of corruption occurring in Argentina on a regular basis, particularly in cases of fraudulent sale of fiscal land (4).

Risk conclusion

Pampeña-central region: 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.

NOA, NEA, Cuyo and Patagonia Regions: Elevated risk. Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities.

1.1.6. Risk designation and specification

Pampeña Central - Low risk

NOA - Elevated risk

NEA - Elevated risk

Cuyo - Elevated risk

Patagonia - Elevated risk

1.1.7. Control measures and verifiers

Control measures:

- Check that the Farm has all the legally required documents or records.

Verifiers:

- Possession title (*Informe de Dominio*): 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 (*Registro de la Propiedad Inmueble Provincial: Informe de condiciones de dominio*)
- 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
- Farm registration should be cross checked with the Ministry of Justice and Human Rights and/or the National Agency of Rural Land
- 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>
- Amnesty International (Amnistía Internacional) Argentina:
<http://www.territorioindigena.com.ar/Pueblos-Originarios>

1.2. Farm registration and management rights

Legislation covering land management rights including customary rights and any legal requirements for management planning. 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 management rights have been issued according to the legislation. Low quality of the management plan resulting in illegal activities may be a risk factor for this indicator as well.

1.2.1. Applicable laws and regulations

- Ley 26.478; Modificase la Ley N° 22.939 relacionada al régimen de marcas y señales, certificados y guías. Artículo 2 - [link](#)
- Decreto 34/2009; Carta Porto, Articulo 2 - [link](#)
- Resolution 423/2014 (Resolución 423/2014), Full legal title - [link](#)
- National Service of Agrifood Health and Quality (SENASA in its Spanish Acronym) Resolution 754/2006 (Resolución 754/2006),, Full legal title - [link](#)
- Senasa; National Decree Law -22939-1983 (Decreto Ley Nacional-22939-1983) -Senasa- National Service Of Agrifood Health And Quality, Full legal title - [link](#)
- Under Resolution 302/2012 (Resolución 302/2012) the Single Register of Operators in the Food and Agriculture Commercial Chain was created, Articles 2 and 4. - [link](#)
- General Resolution 3873 (Resolución General 3873); Procedure. Value-Added Tax (Impuesto al Valor Agregado). "Registration System". "Fiscal Register of Operators in the Production and Commercial Chain of Bovine and Bubaline Meat and Ranches". ("RFOCB" in its Spanish acronym). Legal framework for earnings, down-payments and tax deductions. General Resolution No. 4.059 (Resolución General N° 4.059) General Office of Taxes (DGI in its Spanish acronym), and amendments and additions thereto. The General Resolution has been replaced by a new one. Updated text, Sections 1 and 2 (Artículos 1 and 2) - [link](#)
- Law 26.331 Environmental Protection Of Native Forests - Presupuestos Minimios De Proteccion Ambiental De Los Bosques Nativos, artículos 4,10,17,18, 22 - [link](#)
- Law 25.688 Sistem Of Environmental Management Of Waters - Regimen De Gestion Ambiental De Aguas, Full legal title - [link](#)
- National Service of Agrifood Health and Quality (SENASA in its Spanish acronym); National Health Registry for Agricultural Producers (RENSPA in its Spanish acronym) - [link](#)
- Federal Administration of Public Revenues (AFIP by its Spanish acronym): Fiscal Register of Operators in the Farming Production and Trade Chain of Bovine and Bubaline Meat (Registro Fiscal de Operadores de la Cadena de Producción y Comercialización de Haciendas y Carnes Bovinas y Bubalinas). - [link](#)
- Resolution 423/2014 (Resolución 423/2014) National Service of Agrifood Health and Quality (Servicio Nacional de Sanidad y Calidad Agroalimentaria); National Health Registry of Farming And Livestock Producers (RENSPA in its Spanish acronym) - [link](#)
- Resolution 302/2012 (Resolución 302/2012) under which the Single Register of Operators in the Agro-food Chain was created (Registro Único de Operadores de la Cadena Agroalimentaria). - [link](#)
- Resolution 1052/2012 (Resolución 1052/2012); Single Register of Operators in the Agro-food Chain (Registro Unico de Operadores de la Cadena Agroalimentaria). Endorsement of rules on Taxation Procedure and Requirement (Procedimiento de Fiscalización y Requisitos) Amendment of Annex I under Resolution No. 302/2012 (Resolución N° 302/2012) - [link](#)
- GENERAL Resolution 3421/2012 (Resolución General 3421/2012) Federal Administration of Public Revenues (Administración Federal De Ingresos Públicos): - [link](#)
- Invoicing and Registration - General Resolution 3419 (Resolución General 3419) - [link](#)

- General Resolution 3749 (Resolución General 3873); Procedure. Special legal framework for issuing and filing paperless original receipts (Régimen especial de emisión y almacenamiento electrónico de comprobantes originales). VAT-exempt individuals and registered responsible entities (Responsables inscriptos y sujetos exentos en el impuesto al valor agregado). General Resolution No. 2.485 (Resolución General N° 2.485), and amendments and additions thereto. Complementary rule. - [link](#)

1.2.2. Legal authority

National

- National Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable de la Nación): <http://ambiente.gob.ar/>
- Provincial Ministry of Environment and Sustainable Production (Ministerio de Ambiente y Producción Sustentable Provinciales): Search by province.
- National Office of Farming and Agriculture Trade Control (Oficina Nacional de Control Comercial Agropecuario):
https://serviciosucesci.magyp.gob.ar/principal.php?nvx_pagina=granos.php
- National Service of Agrifood Health and Quality (Servicio Nacional de Sanidad y Calidad Agroalimentaria SENASA): <http://www.senasa.gov.ar/rensa>
- Federal administration of Public Revenues (AFIP):
<http://www.afip.gov.ar/sitio/externos/default.asp>
- Ministry of Finance- Ministerio de Hacienda y Finanzas:
<http://www.economia.gob.ar/secretarias/hacienda/>
- Administration of Provincial Income DGR

Provincial

- Buenos Aires - Gobierno de la Provincia de Buenos Aires - Subsecretariat for Environmental Policy (Subsecretaría de Política Ambiental) - <http://www.qba.gov.ar/> Chaco - Gobierno de la Provincia del Chaco - Subsecretariat for Natural Resources and the Environment (Subsecretaría de Recursos Naturales y Medio Ambiente) - <http://rnaturaleschaco.gob.ar/>
- Córdoba - Gobierno de la Provincia de Córdoba Ministry of Water, Energy and the Environment (Ministerio de Agua, Ambiente y Energía) -
http://www.secretariadeambiente.cba.gov.ar/home_nuevo.html
- Entre Ríos - Gobierno de la Provincia de Entre Ríos - Secretariat for the Environment (Secretaría de Ambiente) - <https://www.entrerios.gov.ar/ambiente/>
- Formosa - Gobierno de la Provincia de Formosa - Ministry of Production and the Environment (Ministerio de la Producción y el Ambiente) -
<https://www.formosa.gov.ar/produccion>
- Jujuy - Gobierno de la Provincia de Jujuy - Ministry of the Environment (Ministerio de Ambiente) - <http://www.ambientejujuy.gob.ar/sitio/>
- La Pampa - Gobierno de la Provincia de La Pampa - Subsecretariat for Ecology (Subsecretaría de Ecología) - <http://www.ecologialapampa.gov.ar/>
- Misiones - Gobierno de la Provincia de Misiones - Ministry of Ecology and Renewable Natural Resources (Ministerio de Ecología y Recursos Naturales Renovables) -
<http://www.ecologia.misiones.gov.ar/ecoweb/index.php/anp-descgen/clasificacion/parques-provinciales>

- Salta - Gobierno de la Provincia de Salta - Ministry of Environment and Sustainable Development (Ministerio de Medio Ambiente y Desarrollo Sustentable) - <http://www.salta.gov.ar/organismos/ministerio-de-ambiente-y-desarrollo-sustentable/10>
- Santiago del Estero - Dirección General de Medio Ambiente - Ministry of Water and the Environment (Ministerio de Agua y el Ambiente) - <http://www.sde.gob.ar:84/secAgua/sda.html>
- Santa Fe - Gobierno de la Provincia de Santa Fe - Ministry of the Environment (Ministerio de Medio Ambiente) - <https://www.santafe.gov.ar/index.php/web/content/view/full/102676>
- Tucumán - Gobierno de la Provincia de Tucumán - Secretariat for the Environment (Secretaría de Medio Ambiente) - <http://sematucuman.gob.ar/web/>
- Catamarca - GOBIERNO DE CATAMARCA - State Secretariat for Sustainable Development and the Environment (Secretaría de Estado del Ambiente y Desarrollo Sustentable) - <http://www.ambiente.catamarca.gov.ar/>
- Chubut - Gobierno de Chubut - Ministry of Environment and Sustainable Development Control (Ministerio de Ambiente y Control de Desarrollo Sustentable) - <http://www.chubut.gov.ar/portal/wp-organismos/ambiente/>
- La Rioja - Gobierno de La Rioja - Secretariat for the Environment (Secretaría de Ambiente) - <http://ambiente.larioja.gov.ar/>
- Mendoza - Gobierno de Mendoza - Secretariat for the Environment and Land-use Planning (Secretaria de Ambiente y Ordenamiento Territorial) - <http://ambiente.mendoza.gov.ar/>
- Neuquén - Gobierno de Neuquén - State Secretariat for Sustainable Development and the Environment (Secretaría de Estado de Ambiente y Desarrollo Sostenible) - <http://www4.neuquen.gov.ar/ma/main.php>
- Río Negro - Gobierno de Río Negro - Secretariat for Sustainable Development and the Environment (Secretaría de Ambiente y Desarrollo Sustentable) - <http://www.ambiente.rionegro.gov.ar/index.php?catID=254>
- San Juan - Gobierno de San Juan - State Secretariat for Sustainable Development and the Environment (Secretaria De Estado De Ambiente Y Desarrollo Sustentable) - <http://ambiente.sanjuan.gov.ar/>
- San Luis Gobierno de San Luis - Ministry of Environment, Rural Areas and Production (Ministerio de Medio Ambiente, Campo y Producción) - <http://www.medioambiente.sanluis.gov.ar/>
- Santa Cruz - Gobierno de Santa Cruz - Secretariat for the Environment (Secretaría de Medio Ambiente) - <http://www.santacruz.gov.ar/portal/index.php/medio-ambiente/>
- Tierra de Fuego - Gobierno de Tierra de Fuego - Secretariat for Sustainable Development, Climate Change and the Environment (Secretaria de Medio Ambiente, Desarrollo Sostenible y Cambio Climático) - <http://desarrollosustentable.tierradelfuego.gov.ar/>

1.2.3. Legally required documents or records

- Authorized Plan for Land Use Change
- Native Forest Management Plan
- Environmental Impact Study
- National Administration of Public Revenues AFIP, Registration Single Code of Cattle Production Identification (Código Único de Identificación del Ganadera or CUIG in its Spanish acronym)

- Tax Registration of operators, Registration number CUIL/CUIT which permits to control all official information;
- R.N.S.P.A. (National Registry of Sanitary of Agricultural Producers).
- RUCA (National Office of Agriculture Commercial Control)
- RENSPA inscription and CUIG number
- Actual balance record of the General Justice Inscription - Inscripción General de Justicia IGJ: <http://www.jus.gov.ar/igj.aspx>
- The Consignment Note (For Transportation)
- Electronic Invoice

1.2.4. Sources of information

Governmental sources

- Ministry of the Environment (Ministerio de Medio Ambiente): <https://www.argentina.gob.ar/ambiente>
- National Water Institute (INA in its Spanish acronym): <http://www.ina.gov.ar/>
- Ministry of Finance- Ministerio de Finanzas y Hacienda: <http://www.economia.gov.ar/secretarias/hacienda/>
- Federal Administration of Public Income - AFIP: website - <http://www.afip.gov.ar/afip/resol117801.html>
- Administration of Provincial Income DGR: Provinces
- (1) National Service of Agrifood Health and Quality (Servicio Nacional de Sanidad y Calidad Agroalimentaria SENASA): <http://www.senasa.gov.ar/renspa>
- Ministry of Agroindustria: <http://www.agroindustria.gov.ar/sitio/>
- SENASA: <http://www.senasa.gov.ar/informacion/trazabilidad/animales-en-pie>
- INTA: http://inta.gov.ar/sites/default/files/script-tmp-inta-encuesta_sobre_cumplimiento_de_leyes_forestales.pdf
- (3) National Service of Agrifood Health and Quality (SENASA in its Spanish acronym), Caravanas (brands for cattle): <http://www.senasa.gov.ar/cadena-animal/bovinos-y-bubalinos/produccion-primaria/productos-veterinarios/caravanas>
- (2) SENASA; CUIG: <http://www.senasa.gov.ar/senasa-comunica/noticias/progres-la-identificacion-de-bovinos>
- National Office of Farming and Agriculture Trade Control (Oficina Nacional de Control Comercial Agropecuario): https://serviciosucesci.magyp.gov.ar/principal.php?nvx_pagina=granos.php
- (4) SIGSA/ DT -E (ELECTRONIC TRANSPORT DOCUMENT - DOCUMENTO DE TRÁNSITO ELECTRÓNICO): <http://www.senasa.gov.ar/printpdf/1525>
- (7) Federal Administration of Public Income AFIP: <http://www.afip.gov.ar/sitio/externos/default.asp>
- Federal - AFIP: website - <http://www.afip.gov.ar/afip/resol117801.html>
- (5) AFIP: <http://www.afip.gov.ar/novedades/docsComunicados/documentos/RG.3292.pdf>
- ; <http://www.afip.gov.ar/noticias/20160530registroFiscalIva.asp>

- (8) National Administration of Public Income DGR:
<http://www.rentasjujuy.gob.ar/informacion-general/rentas-del-pais> (List per province)
- General Justice Inscription - Inscripción General de Justicia IGJ:
<http://www.jus.gob.ar/igj.aspx>

Non-Governmental sources

- (9) Argentine Biodiversity Foundation (Fundación de Biodiversidad Argentina):
<http://biodiv.org.ar/conservacion-de-bosques-nati/>(10) Chequeado website:
<http://chequeado.com/ique-fue-de/ise-cumple-la-ley-de-bosques/>
- (11) Greenpeace Argentina: <http://leydebosques.org.ar/leydebosques/>
- University of Buenos Aires: http://www.agro.uba.ar/apuntes/no_3/impuesto.htm
- Consiagro: http://www.consiagro.com.ar/noticias_13.html
- (6) Rosario Stock Exchange, Livestock Trade (Bolsa de Comercio Rosario, Comercio Ganadero):
<https://www.bcr.com.ar/Publicaciones/Ediciones%20BCR/Archivos%20de%20cortes%C3%ADa/Lecturas%2016/Comercio%20Ganadero.pdf>
- Greenpeace: <http://www.greenpeace.org/argentina/es/fotos-y-videos/galerias-de-fotos/Bosques/> ; <https://www.greenpeace.org.ar/blog/etiqueta/desmontes/>
- Lavoz: <http://www.lavoz.com.ar/ambiente/historica-demanda-por-desmontar-en-salta-171-millones-de-pesos>
- ANRED news: <http://www.anred.org/spip.php?article5785>
- Rosario Stock Exchange, Livestock Trade (Bolsa de Comercio Rosario, Comercio Ganadero):
<https://www.bcr.com.ar/Publicaciones/Ediciones%20BCR/Archivos%20de%20cortes%C3%ADa/Lecturas%2016/Comercio%20Ganadero.pdf>
- Traceability:
<http://www.alimentosargentinos.gob.ar/contenido/marco/reso/Trazabilidad.php>
- Consiagro: <https://consiagro.wordpress.com/derechos-de-exportacion/>

1.2.5. Risk determination

Overview of Legal Requirements

In Argentina, there are no special requirements for management planning in the livestock breeding sector. In case of irrigation projects (for example cattle food production in arid environments), there is a procedure and a permit that is formally required (law 25.688, Article 6). The only legal requirement linked to farm management in Argentina is the Native Forest Law 26.331 (Articles: 4, 10,13,17) which regulates native forest conservation, sustainable management but as well forest conversion. This law is not directly related to the agriculture production activities, but obliges the province authorities to carry out a land use planning to categorize native forest in three categories: I - conservation, II - sustainable forest management and III - surfaces allowed for land use change plans.

In case of forest conversion, the owner must present the Plan of Land Use Change (Ley 26.331 Article 18) to the provincial authority. The plan requires prior to its implementation, an evaluation and approval of the enforcement authority of the jurisdiction and must be signed by the holders of the activity and endorsed by a qualified professional. An Environmental Impact Study (Article 22) is also required, along with a classification of all environmental protection areas, buffer zones along water courses and the minimum forest reserve area, that needs to be maintained in its natural ecosystem state according to Act 26.331).

The consignment note in combination with the DTA is a legal required document for all automotive and rail transport of grains and livestock within the national territory. In addition, farmer/operator/company must request the traceability code, which in turn must be entered in the Consignment Note DTA. The Consignment Note, DTA is linked to a) Federal Administration of Public Income (AFIP) Tax registration of operators, b) National health record of agricultural producers (RENSPA), c) Registry of operators in the Ministry of Agriculture (RUCA) which together control all application procedures: sale, transport, delivery invoice and taxes.

The requirements for the transportation companies to entrance livestock into the cattle market, plant/ factory is: a) Destinations and information of the receptor to complete the consignment notes DTA.

Taxes

All economic activities in Argentina are related to the personal identification number (DNI) of the owner (or responsible person) and the registration number of the business called Código Único de Identificación Tributaria (CUIT or CUIL), which is also the tax number. All other business activities are linked to these identification numbers.

In Argentina taxes are collected by the national government, the provinces and the municipal authorities. At the national level, the Federal Administration of Public Revenues (AFIP) (7) is the independent entity that, under the patronage support of the Ministry of Economy and Public Finances, is responsible for the implementation, the perception and control of taxes. The national tax system is structured mainly on the taxation of income, profit tax, the value-added tax (VAT) and exportation fee. At the provincial level, taxes are collected and managed by the Provincial Income Agencies (8) (under the respective provincial ministries of economy). The main provincial taxes are the tax on gross income, the tax stamps and the real estate tax.

Finally, the municipal level collects local fees and contributions. The overall tax burden in Argentina is high, in average more than 50%.

The agricultural sector must be registered in the Federal Administration of Public Income (AFIP) and in the Provincial General Office of Revenues (DGR), which covers the following taxes:

- VAT
- Income tax
- Profit tax
- Real Estate Tax
- Exportation Tax
- Gross tax (Provinces)

All transportation is relating to the tax system and must be done with a so-called Transport Bill or Consignment Note ¹ "Carta de Porte" and the DTA (see above).

All registration and formalities in the agricultural sector is electronic, based on a unique registration number (CUIL/CUIT) particularity the cattle production, transport, tax and since 2016 all invoicing is digital and linked, between the registration platforms, based on a consistent numbering system.

¹ Definition: Consignment Note is the only valid document for automotive and rail transport of grain to any destination within the national territory (Argentina).

Description of risk

There is a risk that Land Use Change Plan and Environmental Impact Assessment requirements 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.

In case of the direct relationship between cattle production and international market, the registration of the a) Tax Registration of operators (5), b) R.E.N.S.P.A. (National Registry of sanitary of Agriculture Producers) (6) with the CIUG number and c) RUCA (AFIP, Ministry of Agriculture) (7), is mostly fulfilled (Resolution 3342 (Art 2)) and requires of the agricultural sector the registration of stocks, surface and origin (farmer). Apart from this process, there is a parallel regimen of registration in different state organizations related to the production and sale of cattle. Most farms that depend on the sale in the important international marketplace as well satisfy tax obligations.

In case of the application of the Law 26.331 (12), the responsible authority to approve the Plan for Land Use Change is the Provincial Environmental Ministry. The control on ground is complex and there is a lot of evidence of illegal deforestation (8, 9,10,11,13). Also, frequently land owner prefer to a pay penalty or even bribes to circumvent the slow and complex required administration process (also see the overview on Argentina's Corruption Perception Index which is very low and indicates there is a high perception of corruption in the country).

The Consignment Note DTA is linked to a) AFIP Tax Registration of Operators, b) National Health Record of Agricultural Producers (RENSPA), c) Registry of Operators in the Ministry of Agriculture (RUCA) which control all application procedures: sale, transport, delivery invoice and taxes. All registration is related to the unique tax registration number (CUIL/CUIT). Livestock with destination to the international market require a complete record of all documentation and is motivation to fulfil.

Risk conclusion

The registration of the farmer and commercial entities of livestock breeding is well-organized due to the relationship between the tax relevant and cattle transporting activities, which depends on the registration based on the unique official identification code (CUIL/CUIT) of the farmer, the application of a systematic registration and individual mark of the whole livestock. All transportation is related to this system. Deforestation is not an issue in this region because they are no important surfaces of native forest left. As such this indicator is considered as Low Risk for Pampeña-central.

However, for NOA, NEA, Cuyo and Patagonia regions this indicator has been evaluated as elevated risk due to the uncertainty of the land tenure. There is frequent illegal deforestation in the regions, especially in the NOA and NEA regions. In both regions consulted sources reflect illegal deforestation and violation of the indigenous peoples' rights (9,10,11). In the Provinces of Salta (NOA), Chaco (NEA) and Formosa (NEA) authorities simply do not control deforestation activities.

1.2.6. Risk designation and specification

NOA- Elevated Risk

NEA - Elevated Risk

Pampeña Central - Low Risk

Cuyo - Elevated Risk

Patagonia - Elevated Risk

1.2.7. Control measures and verifiers

- Verify land tenure compliance (See report section 1.1.7)
- Verify that the cattle farm has been duly registered and has the following valid documentation:

Verifiers:

- Operator/Producer's Single Code of Fiscal Identification (*Código Único de Identificación Tributaria Spanish document name?* (CUIT)/ Single Code of Professional Identification (Código Único de Identificación del Ganadera (CUIL)) administered by the Federal Administration of Public Revenues (AFIP)
- Document evidence that CUIT/CUIL supplier identification has been used to register with:
 - 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))
- Document for Animal Transport and Transport Bill (*Documento para el Transito de Animales* DTA and Carta de Porte)
- Verify the presence of native forest within the premises and compare with regulatory territorial maps concerning the native forest.

Verifiers:

- Native Forest Land-use Planning Map (*Mapas Ordenamiento Territorial Bosque Nativo* (OTBN) in its Spanish acronym)
- In cases where native forests are present within the farm premises, verify that all documents required under National Act 26.331 on Native Forests (Ley 26.331 - Bosque Nativo) are available.

Verifiers:

- Authorized Plan for Land Use Change
- Native Forest Management Plan
- Environmental Impact Study
- Verify that no illegal forest conversion has been conducted. Cross reference and compare the available information with OTBN maps and data, to verify any land conversion has been conducted only in areas pertaining to category III, and in accordance with the Authorized Plan for Land Use Change.

Verifiers:

- Authorized Plan for Land Use Change (autorización del Plan de Cambio Uso de la Tierra)
- Native Forest Management Plan
- Environmental Impact Study
- Consultation at the Secretariat (or Ministry) for the Environment
- Native Forest Land-use Planning Map (OTBN in its Spanish acronym)

1.3. Payment of royalties and required fees

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

Context for Categories 1.3 – 1.5

Taxes

In Argentina taxes are collected by the national government, the provinces and the municipal authorities. At the national level, the Federal Administration of Public Revenues (AFIP) (7) is the independent entity that, under the patronage support of the Ministry of Economy and Public Finances, is responsible for the implementation, the perception and control of taxes. The national tax system is structured mainly on the taxation of income, profit tax, the value-added tax (VAT) and exportation fee. At the provincial level, taxes are collected and managed by the Provincial Income Agencies (8) (under the respective provincial ministries of economy). The main provincial taxes are the tax on gross income, the tax stamps and the real estate tax.

Finally, the municipal level collects local fees and contributions. The overall tax burden in Argentina is high, in average more than 50%.

The agricultural sector must be registered in the Federal Administration of Public Income (AFIP) and in the Provincial General Office of Revenues (DGR), which covers the following taxes:

- VAT
- Income tax
- Profit tax
- Real Estate Tax
- Exportation Tax
- Gross tax (Provinces)

1.3.1. Applicable laws and regulations

- Decree 133/2015 (Decreto 133/2015)
- Right to export. Percentage. - [link](#)
- National Act 22.415 CUSTOMS CODE, Sections 724 and 755 (Ley 22.415 CÓDIGO ADUANERO, Artículos 724 and 755) - [link](#)
- Act No. 21.453; Exports, New rules for products from farming (Ley N° 21.453; Exportación, Nuevas normas para productos de origen agrícola). Section 1 (Artículo 1) - [link](#)

1.3.2. Legal authority

- Ministry of Treasury and Public Finances (Ministerio de Hacienda y Finanzas)
- Federal Administration of Public Revenues (AFIP by its Spanish acronym):
http://www.afip.gov.ar/sitio/externos/default.asp_Argentina Customs:
<http://www.aduanaargentina.com/>

1.3.3. Legally required documents or records

- Documentation of the Customs Office of Argentina (Normally managed by a specialist agency)
- AFIP documentation of export duties payment
- Document that supports payment of the withholding of cattle

1.3.4. Sources of information

Government sources

- Argentina Customs - Aduana Argentina: http://www.aduanaargentina.com/b_rc.php
- Federal Administration of Public Income - AFIP: <http://www.afip.gov.ar/sitio/externos/default.asp>

Non-government sources

- (1) Rosario Exchange: https://www.bcr.com.ar/Pages/Publicaciones/informativosemanal_noticias.aspx?pIdNoticia=55
- IPCVA: <http://www.ipcva.com.ar/guia.php>
- (2) Transparency International: <https://www.transparency.org/>
- (3) Mendozapost: <http://www.mendozapost.com/nota/36401-en-la-aduana-sigue-la-misma-corrupcion-que-hace-10-anos/>
- (4) La Nación: <http://www.lanacion.com.ar/1903742-una-aduana-al-servicio-del-contrabando>
- La Nación: <http://www.lanacion.com.ar/1929959-macri-desplazo-al-director-de-la-aduana-ante-una-sospecha-de-coimas>
- ABC Consorcio: <http://www.abc-consorcio.com.ar/>
- INFOBEA: <http://www.infobae.com/2015/12/17/1777108-el-gobierno-oficializo-la-rebaja-las-retenciones-el-sector-agropecuario/>

1.3.5. Risk determination

Overview of Legal Requirements

The export duty levy on products is generally applied based on the Free on Board (FOB) value. In the case of agricultural products prices are officially determined by Law 21.453. Since 2002, meat and its derivative products have been taxed with export duties. This is determined according to the classification of products for foreign trade (Mercosur Nomenclature) and its payment must be carried out on the date of registration of the export to Customs. Meat products export do not attract any export duties (Decree 133/2015).

Furthermore, the withholding mechanism (export tax), which in June 2016 was eliminated for most cereals and meat export products.

Description of risk

At the present, according to the Decree 133/2015, meat products export duties are 0% of its market value. Besides, export of meat products is usually not direct responsibility of the rancher; normally this organized by meat traders and exporters. Cattle ranchers normally sell cattle to slaughterhouse and do not deal directly with export markets.

Risk conclusion

N/A

1.3.6. Risk designation and specification

N/A

1.3.7. Control measures and verifiers

N/A

1.4. Value added taxes and other sales taxes.

Legislation covering different types of sales taxes which apply to the material being sold. Risk relates to situations where products are sold without legal sales documents or far below market price resulting in illegal avoidance of taxes.

1.4.1. Applicable laws and regulations

- National Act 25.865 on TAXES (Ley 25.865 IMPUESTOS). – [link](#)
- Decree 280/97 on TAXES (Decreto 280/97 IMPUESTOS); National VAT Act (Ley de Impuesto al Valor Agregado) – [link](#)
- General Resolution 2300 on TAXES (Resolución General 2300 IMPUESTOS), Federal Administration of Public Revenues (Administración Federal de Ingresos Públicos) – [link](#)
- Regulation for Issuing Receipts. Filing of Operations and Information (2003). AFIP. Title II, Chapter A and F. [Régimen de Emisión de Comprobantes, Registración de Operaciones e Información (2003)]. AFIP. – [link](#)

1.4.2. Legal authority

- Ministry of Finance – Ministerio de Hacienda y Finanzas Publicas
- Federal Administration of Public Income (AFIP)

1.4.3. Legally required documents or records

- Registration number CUIL/CUIT which permits to control all official information; Federal Administration of Public Income
- Free Tax Debt, Federal Administration of Public Income
- Actual balance record of the General Justice Inscription – Inscripción General de Justicia IGJ: <http://www.jus.gob.ar/igj.aspx>
- The Consignment Note (For Transportation)
- Electronic Invoice

1.4.4. Sources of information

Government sources

- Ministry of Finance – Ministerio de Hacienda y Finanzas Publicas
- Federal Administration of Public Income (AFIP)

Non-Government sources

- Agrofy News: <http://news.agrofy.com.ar/noticia/140226/comercio-externo-soja-sospechan-fraude>
- Iprofessional: <http://www.iprofesional.com/notas/99910-La-AFIP-denunci-a-450-productores-y-a-dos-empresas-por-fraude>
- (1) Ladindadd: <http://www.eurodad.org/files/pdf/574d59c856a7b.pdf>
- (2) CEPAL: http://repositorio.cepal.org/bitstream/handle/11362/39902/S1600017_es.pdf;jsessionid=AD25167577B94AE9F88694A3085CB471?sequence=1
- (3) Expert consultation: Laurena Mendicino U de la Plata

1.4.5. Risk determination

Overview of Legal Requirements

The Value-Added Tax (Impuesto al Valor Agregado or IVA) is applied to sales of goods and services at every stage of the trade chain. The amounts paid at any stage before the value chain started are discounted. The general percentage applied is 21%. However, in the case of livestock, this tax amounts to only 10.5%.

Exports are VAT tax-free subject to the customary international standard which allows “the exemption of indirect taxation in respect of exported products”. Exporters can require reimbursement of all VAT applied to their purchases as often happens in the case of companies exporting meat and meat-related products, whose VAT-related credits are bigger than their debits in their sales and purchases.

The legal requirements are clear and, the up to date, electronic billing allows a good control. Furthermore, there exists an internet based platform of the Federal Administration of Public Income, in which a farmer /operator / company must be registered in the TAX REGISTRATION OF CATTLE OPERATORS through the unique identification number CUIL/CUIT; as well in the RECORD of RUCA registries with CUIL/CUIT and finally on the RECORD of SENASA (RENSPA, CUIG), which allows a control of the sale, transport and taxation.

Description of risk

Risk of tax evasion/fraud 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.

The tax burden in Argentina is high up to 50% between national and provincial obligations. This tends to have a negative impact and drive tax evasion and/or fraud. Frequent forms of tax evasion/fraud include:

- a) Failure to file the actual amount of invoicing operations or failure to invoice after a sales operation;
- b) False construction or overstatement of fiscal credits to avoid payment; and
- c) false construction of a non-existing export operation and subsequent filing of a VAT reimbursement request before the Public Treasury (1):

The value-added taxes in case of livestock is 10,5%, while consumption expenses are mostly covered with a value-added tax of 21%. Due to the interest of the farmer/producers to recover the expenses value added taxes fraud takes place in form of misstatements (2). Cattle transportation, commercialization and invoicing is well controlled if there are no doubts related to land tenure or short term contracts, in this last cases the uncertain ownership has consequences to the tax pay modalities, which are not full filled (3).

Risk conclusion

This indicator has been evaluated as Elevated risk. Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities. The practice of tax evasion and/or fraud is considered elevated risk for the cattle sector at the farm level due to the widespread and high probability of tax evasion/fraud occurrence in Argentina.

1.4.6. Risk designation and specification

Elevated risk

1.4.7. Control measures and verifiers

Control measures:

- 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
 - Tax Debt-free certificate (Libre Deuda Fiscal), Federal Administration of Public Income (AFIP)
- 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).
- Confirm the relation between quantities of cattle sold and transport in relation to the declared farm area.

Verifiers:

 - The Consignment Note (For Transportation)
 - Electronic invoice
 - Code of traceability of grain (CTG) should be the same.

1.5. Income and profit taxes

Legislation covering different types of sales taxes which apply to the material being sold. Risk relates to situations where products are sold without legal sales documents or far below market price resulting in illegal avoidance of taxes.

1.5.1. Applicable laws and regulations

- Tax on Personal Assets and Earnings. Fiscal year 1995. Integrated Taxation System (Sistema Integrado Tributario or SITRIB in its Spanish Acronym). General Resolution No. 4152 (Resolución General N° 4152). Amendment and complementary rule. General Resolution No. 4160 (Resolución General N° 4152). Request for compensation - [link](#)
- Law N 26.893 (amends The Law on Profit Taxes). Issued on September, 2013 [Ley N 26.893 (modificatoria de la Ley del Impuesto a las Ganancias). Publicada en septiembre de 2013]. - [link](#)
- Decree N 649/97: The Law on Profit Taxes (Decreto N 649/97: sobre Ley de Impuesto a las Ganancias) - [link](#)
- Regulations for Issuing Receipts. Operations and Information Recording (2003). AFIP. Title II, Chapter A and F [Régimen de Emisión de Comprobantes, Registración de Operaciones e Información (2003). AFIP. Título II, Capítulo A Y F.] - [link](#)
- MINIMUM PRESUMED INCOME TAX (IMPUESTO A LA GANANCIA MÍNIMA PRESUNTA)
- NATIONAL ACT No. 25.063, Title V, 6th section (LEY N° 25.063, Título V, artículo 6°), including amendments established under National Acts No. 25.123 (Official Gazette 28/7/99 - B.O. 28/7/99), 25.239 (Official Gazette 31/12/99 - B.O. 31/12/99) and 25.360 (Official Gazette 31/12/99 - B.O. 31/12/99) (See National Act No. 25.082 - Ley N° 25.082 on the distribution of the outcome of this tax) - [link](#)
- General Resolution 2118 on taxes on earnings (Resolución General 2118 Impuestos a las Ganancias) Federal Administration of Public Revenues (Administración Federal de Ingresos Públicos). - [link](#)

- Provincial Legislation - Each province manages its own resources; it dictates its own laws, regulations, decrees and procedures. Diversity in the legal framework and its dynamics is very wide.

1.5.2. Legal authority

National

- Ministry of Finance - Ministerio de Finanzas y Hacienda: <http://www.economia.gov.ar/secretarias/hacienda/>
- Federal Administration of Public Income - AFIP: <http://www.afip.gov.ar/gananciasybienes/>
- Provincial Income Administration - DGR:

Provincial

- Rentas de la Ciudad de Buenos Aires - <http://www.agip.gov.ar>
- Rentas de la Provincia de Buenos Aires - <http://www.arba.gov.ar>
- Rentas de Catamarca - <http://www.agrentas.gov.ar>
- Rentas de Chaco - <http://www.chaco.gov.ar/ATP>
- Rentas Formosa - <http://www.dgrformosa.gob.ar/>
- Rentas de Chubut - <http://chubut.gov.ar/site/inicio>
- Rentas de Córdoba - <http://www.cba.gov.ar>
- Rentas de Corrientes - <http://www.dgrcorrientes.gov.ar>
- Rentas de Entre Ríos - <http://www.dgr-er.gov.ar>
- Rentas de Jujuy - <http://www.rentas.jujuy.gov.ar>
- Rentas de La Pampa - <http://www.dgr.lapampa.gov.ar>
- Rentas de La Rioja - <http://www.dgiplarioja.gov.ar>
- Rentas de Mendoza - <http://www.rentas.mendoza.gov.ar>
- Rentas de Misiones - <http://www.dgr.misiones.gov.ar>
- Rentas de Neuquén - <http://www.dprneuquen.gov.ar>
- Rentas de Río Negro - <http://www.rentas.rionegro.gov.ar>
- Rentas de Salta - <http://www.dgrsalta.gov.ar>
- Rentas de San Juan - <http://www.sanjuandgr.gov.ar>
- Rentas San Luis - <http://www.rentas.sanluis.gov.ar/>
- Rentas de Santa Cruz - <http://www.santacruz.gov.ar/>
- Rentas de Santa Fe - <http://www.santafe.gob.ar>
- Rentas de Santiago del Estero - <http://www.dgrsantiago.gov.ar>
- Rentas de Tierra del Fuego - <http://www.dgrtdf.gov.ar>
- Rentas de Tucumán - <http://www.rentastucuman.gov.ar>

1.5.3. Legally required documents or records

- Registration number CUIL/CUIT which permits to control all official information; Federal Administration of Public Income

- Free Tax Debt, Federal Administration of Public Income
- (AFIP Form 711 and payment receipt (ticket) of the amount calculated and filed in Form 711 (national level)) Provincial Rent Debt Free
- Actual balance record of the General Justice Inscription - Inscripción General de Justicia IGJ: <http://www.jus.gob.ar/igj>
- The Consignment Notes or Bill of Transport (For Transportation)
- Electronic Invoices

1.5.4. Sources of information

Governmental sources

- Ministry of Finance- Ministerio de Finanzas y Hacienda: <http://www.economia.gob.ar/secretarias/hacienda/>
- Federal Administration of Public Income - AFIP: <http://www.afip.gob.ar/gananciasybienes/>
- (6) AFIP: <https://www.afip.gob.ar/futCont/otros/sistemaTributarioArgentino/>
- Provincial Administration Income DGR: Depends on the Province (table above)

Non-Governmental sources

- IGDIGITAL: <https://igdigital.com/2016/02/tabla-impuesto-a-las-ganancias/>
- La Nación: <http://www.lanacion.com.ar/1794133-calculadora-de-impuesto-a-las-ganancias>
- El Cronista: <http://www.cronista.com/3dias/Las-empresas-que-mas-pagan-de-Ganancias-en-la-Argentina-20160819-0011.html>
- La Nación: <http://www.lanacion.com.ar/1307059-ganancias-la-tasa-que-pagan-las-empresas-llega-hasta-60>
- (5) Sector agropecuario: <http://www.sectoragropecuario.com/lo-que-hay-que-saber-sobre-impuestos-en-el-agro/>
- (1) Consultor Agropecuario: <http://docplayer.es/2581639-Consultor-agropecuario.html>
- (2) Latindadd: <http://www.latindadd.org/wp-content/uploads/2015/02/ESTUDIOS.pdf>
- (3) FIEL: http://www.fiel.org/publicaciones/Documentos/DOC_TRAB_1440549015218.pdf
- (4) Apertura: <http://www.apertura.com/economia/Guia-para-entender-el-cambio-en-Ganancias-20160222-0009.html>
- (7) CEPAL: http://repositorio.cepal.org/bitstream/handle/11362/39902/S1600017_es.pdf;jsessionid=AD25167577B94AE9F88694A3085CB471?sequence=1
- (8) La Nación: <http://www.lanacion.com.ar/1301451-el-alto-coste-de-la-evasion-tributaria-no-paga-el-impuesto-a-las-ganancias-la-mitad-de-los-que-deberian>

1.5.5. Risk determination

Overview of Legal Requirements

Tax on Earnings: Taxes are applied on net profits. The tax rate for company profits is 35%. The principle applied is that local companies shall be subject to payment for profits of local origin as well as of foreign origin resulted from analogous activities conducted abroad. They can file an application for any payment of similar taxes abroad to be considered a tax credit.

The registration of a) Tax Registration of operators b) National Health Registry of Farming and Livestock Producers (R.E.N.S.P.A.) and c) Single Register of Operators in the Agrofood Chain

(RUCA or Registro Único de Operadores de la Cadena Agroalimentaria) is linked to the Single Code of Fiscal Identification CUIL/CUIT of the Federal Administration of Public Income. All transportation is controlled through the Transport Bill and related invoice of sale which should have the same Code of Traceability of Grain (CTG in its Spanish acronym). Finally, the overall economic activities are reported in their annual financial report. This is overall a good control mechanism.

The main organisations that collect taxes are the AFIP at the national level and the DGR at the Provincial level (see point 1.2). The procedures are described on the AFIP page (6).

Description of risk

There is a risk of tax evasion/fraud due to the high tax burden in Argentina. The tax rate for company profits is 35%. Non-payment and underpayment are common. Underpayment is carried out by either non-declaration of all sales or misrepresentation of sales figures.

Due to the requirement for traceability and individual livestock registration the production chain is transparent and is accompanied by a permanent and relatively efficient control system (linked to all records to a single tax number and the electronic record of invoices linked to the letters of port DTA etc.). Therefore, the producers are obliged to comply with the tax payments. However, there is indeed a tendency to tamper with and evade taxes and this happens, depending on factors such as the size of the farm, the producer and the company (1, 2, 3). High taxes and an inflation rate which seems to be permanently on the rise have often led to a parallel industrial accountancy separate from the official: the undeclared accountancy of transactions made purely in cash without being officially registered in any way. (2,3,8)

There is a coordination problem between the Federal Administration of Public Income (AFIP) and the Provincial Revenue Agencies, which makes it easier to find unlawful ways to avoid paying taxes. On top of all other taxes in Argentina, the high income and profit tax (35%) (4, 5) is sufficient motivation for tax evasion and according to the ECLAC (7, 8) 50% of the income and profit taxes are embezzled.

Risk conclusion

Elevated Risk: Identified laws are not upheld consistently by all entities and are often ignored, and are not enforced by relevant authorities.

1.5.6. Risk designation and specification

Elevated Risk

1.5.7. Control measures and verifiers

Control measures:

- Consult the Federal Administration of Public Income (Administración Federal de Ingresos Públicos AFIP) and Provincial Revenue Agency in (Dirección General de Rentas DGR) that the supplier's tax obligation is fulfilled and they have tax debt free status and verify the supplier has the following:
 - A valid registration number CUIL/CUIT
 - Tax Debt-free certificates (Debt Free of Property Tax- Provincial Revenue Agency (Renta Provincial: Libre Deuda del Impuesto Inmobiliario Básico) and/or Free Tax Debt – AFIP (Libre Deuda Fiscal))
- 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). IGJ: <http://www.jus.gob.ar/igj.aspx>

1.6. Disclosure of information

Legislation covering requirements for regular business reporting to ensure information disclosure and transparency. Risk relates to lack of business transparency and/or incorrect disclosure of legally required business information.

1.6.1. Applicable laws and regulations

- National Act No. 19.550 on Commercial Companies, Sections 9, 10, 11, Article IX on documentation and accountancy, sections 61 to 65 (Ley N° 19.550, LEY DE SOCIEDADES COMERCIALES, artículos 9,10,11, sección IX de la documentación y de la contabilidad, artículos 61 al 65) - [link](#)
- NATIONAL ACT No. 22.315, SUPERINTENDENCE OF CORPORATIONS ORGANIC LAW (LEY N° 22.315, LEY ORGANICA DE LA INSPECCION GENERAL DE JUSTICIA) - [link](#)
- General Resolution 4/2003 on COMMERCIAL COMPANIES (Resolución General 4/2003 SOCIEDADES COMERCIALES) which establishes that entities which must present their financial statements before the Superintendence of Corporations (Inspección General de Justicia) shall stop applying the method of financial statements re-expression in homogeneous currency. - [link](#)
- General Resolution 7/2015, Superintendence of Corporations Rules (Resolución General 7/2015, Normas de la Inspección General de Justicia) - [link](#)

1.6.2. Legal authority

- Superintendence of Corporations (INSPECCIÓN GENERAL DE JUSTICIA)
- Ministry of the Treasury and Public Finances - Ministerio de Hacienda y Finanzas Publicas
- Federal Administration of Public Income (AFIP)
- Provincial Income Administration - DGR

1.6.3. Legally required documents or records

- Annual Balance sheet or financial statements (it is compulsory to take these to the Federal Administration of Public Revenues, or AFIP in its Spanish acronym).
- Trade Documents (Libros de comercio): The following documents are required: Minutes from the board of directors (actas de directorio), minutes from shareholder meetings (actas de asambleas), shares register (registro de acciones) - in the case of SA corporations (term roughly equivalent to "public limited company"), the stock book (libro de inventario) and balance sheet (balance) and, finally, the journal (libro diario).
- Documents for incorporation and continuance of incorporated status (at each Province) before: 1) Public Trade Registry (Registro Público de Comercio) and 2) the Legal Entities Directorate (Dirección de Personas Jurídicas).

1.6.4. Sources of information

- Superintendence of Corporations (INSPECCION GENERAL DE JUSTICIA): <http://www.jus.gob.ar/igj>
- Ministry of the Treasury and Public Finances - Ministerio de Hacienda y Finanzas Publicas: <http://www.economia.gob.ar/>
- Federal Administration of Public Income (AFIP): <http://www.afip.gov.ar/sitio/externos/default.asp>

- Provincial Income Administration – DGR (Direcciones, see point 1.5.2)

1.6.5. Risk determination

Overview of Legal Requirements

Under National Act 19.550 (Ley 19.550) sections 9, 10 and 11 (Artículos 9, 10 and 11) corporations (sociedades) are required to officially register and incorporate. Obligations and required documents are listed in sections 61 to 65 within chapter IX (Artículos 61 to 65 sección IX) on Documentation and Accountability (de la Documentación y de la Contabilidad).

National Act 22.315 (Ley 22.315) sets up the role of the General Inspection of Justice (*Inspección General de Justicia*) where corporations must be officially registered and where annual documents must be submitted. Corporations must also be registered in each province at the following institutions: 1) Public Trade Registry (Registro Público de Comercio) and 2) the Legal Entities Directorate (*Dirección de Personas Jurídicas*).

Description of risk

There is a low risk of non-compliance with all applicable legislation related to business reporting requirements for publically listed corporations (sociedades) and relevant controls are quite strict for all public corporations (sociedades).

According to the legal requirements (National Law 19.550 or Ley 19.550) Public corporations (sociedades) submit all annual documents required. Generally, all companies file their balance sheet or their financial statements (which presentation to the Federal Administration of Public Revenue is required by law) and their Trade Documents (libros de comercio) every year. These Trade Documents consist of:

- Minutes from the board of directors (*actas de directorio*);
- minutes from shareholder meetings (*actas de asambleas*);
- shares register (*registro de acciones*) - in the case of SA corporations (term roughly equivalent to “public limited company”);
- the stock book (*libro de inventario*) and balance sheet (*balance*); and
- the journal (*libro diario*).

Companies are registered and officially incorporated, and tax information is duly submitted. There is a strong system of control in place by the Federal Administration of Public Revenues/AFIP on a national level and Provincial Revenue Office/Oficina de Rentas on a provincial level. The Public Registry of Legal Persons (Registro Público de Personas Jurídicas) does not exert such a rigorous control, for which are control mechanisms in place and the companies run a risk if they do not submit all required information in due time.

Risk conclusion

Low risk: compliance with all applicable legislation is strictly required and relevant controls are quite strict for all public corporations (sociedades), and taxation takes place on a permanent basis. The oversight control by AFIP -provincial -national- and Revenue Management entities is rigorous.

1.6.6. Risk designation and specification

Low risk

1.6.7. Control measures and verifiers

N/A

SOCIAL ISSUES

2.1. Civil rights - legal employment

Legal requirements for employment of personnel involved in farm 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 withhold by employer. 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.

2.1.1. Applicable laws and regulations

- NATIONAL ACT No. 20.744 (LEY Nº 20.744) - TEXT PASSED BY DECREE 390/1976 (DECRETO 390/1976) - National Act on Work Contracts (Ley de contrato de trabajo) - Full text - [link](#)
- National Act 26.727 (Ley 26.727) - Legal framework for farming contracts (Régimen de contrato agrario) - Full text - [link](#)
- NATIONAL ACT No. 19.587 (LEY Nº 19.587) - OCCUPATIONAL S&H NATIONAL ACT No. 19.587 (LEY Nº 19.587) - [link](#)
- National Act 24.557 (Ley 24.557) - Act on Occupational Hazards (Ley de Riesgos del Trabajo). Official Gazette 13/09/1995 (B.O. 13/09/1995)- Full text - [link](#)
- National Act 26.773 (Ley 26.773) - Provides for repair mechanisms for damage caused by occupational hazards and diseases (Régimen de ordenamiento de la reparación de los daños derivados de los accidentes de trabajo y enfermedades profesionales). Official Gazette 26/10/2012 (B.O. 26/10/2012) Chapters I and II - [link](#)
- National Act 26.940 (Ley 26.940) - On the Promotion of Formal Work and Work Fraud Prevention. Official Gazette 02/06/2014 (B.O. 02/06/2014) - [link](#)
- National Act 26.941 (Ley 26.941) - Replaced section 5 (Artículo 5º) under Chapter 2 (Capítulo 2) of Annex II (Anexo II) "General Legal Framework for Penalising Work-related Irregularities" ("Régimen General de Sanciones por Infracciones Laborales") for the Federal Work Covenant (Pacto Federal del Trabajo) ratified under National Act 25.212 (Ley 25.212). Official Gazette 02/06/2014 (B.O. 02/06/2014) Sections 1 and 2 (Art 1º y 2º) - [link](#)
- National Act 24.241 (Ley 24.241) - INTEGRAL SYSTEM OF PENSIONS AND RETIREMENT (SISTEMA INTEGRADO DE JUBILACIONES Y PENSIONES)-Full text - [link](#)
- Decree 617/97 (National Act 19.587)
- (Decreto 617/97 ley 19.587) - Regulates farming - Full text - [link](#)

FEATURED RESOLUTIONS – Full text - [link](#)

- National Commission of Farming Labour Resolution No. 84/15 on Minimum salaries (Resolución CNTA Nº 84/15 Remuneraciones mínimas)
- National Social Security Administration (ANSES in its Spanish acronym) DP Rule No. 82/12 (Circular DP Nº82/12) Retirement, provisional dispositions (Jubilación, Tratamiento Provisorio)
- National Commission of Farming Labour Resolution No. 144/52 on Work Categories (Resolución CNTR Nº 144/52 - Categorías Laborales)

- National Commission of Farming Labour Resolution No. 4/98 on Work Categories (Resolución CNTA Nº 4/98 - Categorías Laborales)
- National Commission of Farming Labour Resolution No. 71/08 on Working hours per day (Resolución CNTA Nº 71/08 - Jornada Laboral)
- National Commission of Farming Labour Resolution No. 11/11 on Living and Housing Conditions (Resolución CNTA Nº 11/11 - Condiciones de Vida y Alojamiento)
- Ministry Resolution No. 294/09 on a collective life insurance (Resolución M.E Nº 294/09 - Seguro de vida colectivo)
- National Commission of Farming Labour Resolution No. 2/11 on a New Regionalisation Design (Resolución CNTA Nº 2/11 - Nuevo esquema de Regionalización)

ILO relevant conventions on occupational safety and health

- National Act 26.693 (Ley 26.693) - Under which ILO Occupational Safety and Health Convention No. 155, adopted on 22 June 1981 and Protocol of 2002 to the Occupational Safety and Health Convention, adopted on 20 June 2002, are approved. Official Gazette 26/08/2011 (B.O. 26/08/2011). Ratified on 13 January 2014. Section 1 (- Art 1º-) - [link](#)
- National Act 26.694 (Ley 26.694) - Under which ILO Promotional Framework for Occupational Safety and Health Convention No. 187, adopted on 15 June 2006 was approved. Official Gazette 26/08/2011 (B.O. 26/08/2011). Ratified on 13 January 2014. Section 1 (- Art 1º-) - [link](#)
- [link](#)
- Since March 1950 - 69 ILO conventions have been ratified, of which 60 are currently applicable - Section 1 (Art 1º)

2.1.2. Legal authority

- SUPERINTENDENCE OF OCCUPATIONAL RISKS (SRT IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR AND SOCIAL SECURITY (MINISTERIO DE TRABAJO Y SEGURIDAD SOCIAL) - <http://www.srt.gob.ar/>
- NATIONAL REGISTRY OF AGRICULTURAL WORKERS AND EMPLOYERS (RENATEA IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR AND SOCIAL SECURITY (MINISTERIO DE TRABAJO EMPLEO Y SEGURIDAD SOCIAL) - <https://portal.renatre.org.ar/inicio/index.php>
- Federal Administration of Public Income (AFIP) - Ministry of Treasury and Public Finance (Ministerio de Hacienda y Finanzas) - <http://www.afip.gov.ar/afip/resol117801.html>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE in its Spanish acronym) - <http://www.uatre.org.ar/>

2.1.3. Legally required documents or records

- Early registration certificate (certificado de alta temprana, employee's registration in the Federal Administration of Public Revenues - Administración Federal de Ingresos Públicos, verify date and applicable collective agreement) - (Operator registered in the Federal Administration of Public Revenues - Alta de AFIP (in its Spanish acronym) de operario).
- F931 Form (Formulario F931) to register in the Social Security System (alta en el Sistema de la Seguridad Social) attaching payment and certificate (analítico), verify in National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym) - (social allocations, contribution to the Argentina Union of Rural Workers and Stevedores - UATRE in its Spanish acronym, and life insurance)
- Pay slip

- Pre-employment/Periodic Medical Examination (PERIODIC EXAMINATIONS WILL DEPEND ON THE RISK CATEGORY ESTABLISHED FOR EACH OPERATOR'S SPECIFIC TASK) - The pre-employment examination is compulsory

- Life insurance payment receipt

Legally required documents of Health and Safety (See 2.2)

2.1.4. Sources of information

Government sources

- Federal administration of Public Income - AFIP: <http://www.afip.gov.ar/afip/resol117801.html>
- National Ministry of Labor, Work and Social Security (Ministerio de Trabajo, Empleo y Seguridad Social de la Nación): <http://www.trabajo.gov.ar/>
- Superintendence of Occupational Risks (Superintendencia de Riesgo de Trabajo): <http://www.srt.gob.ar/>
- INTEGRAL SYSTEM OF RETIREMENT AND PENSIONS (SIJP IN ITS SPANISH ACRONYM): <https://www.afip.gov.ar/Aplicativos/seguridadSocial/sijYpRetenciones.asp>

Non-Government sources

- Inter Press Service: <http://www.ipsnoticias.net/2011/03/argentina-esclavitud-rural-en-tiempos-de-ganancias-record/>
- Empresalud: <http://www.empresalud.com.ar/argentina-centenares-de-casos-de-explotacion-laboral-agraria/>
- Sputnik Mundo: <http://mundo.sputniknews.com/americalatina/20160511/1059534849/argentina-macri-explotacion.html>
- El Tribuno: <http://www.eltribuno.info/trabajo-esclavo-una-batalla-contr-la-precarizacion-del-empleo-rural-n379243>
- Chequeado: <http://chequeado.com/ultimas-noticias/tomada-el-80-de-los-trabajadores-agricolas-no-esta-registrado/>
- IDESA: <http://www.idesa.org/sites/default/files/documentos/2011-07-31%20Informe%20Nacional.pdf>
- Derrocandoaroca: <http://derrocandoaroca.com/2015/05/01/trabajo-rural-las-manos-invisibles/>
- Unión Argentina de Trabajadores Rurales y Estibadores (UATRE): <http://www.uatre.org.ar/resultados.php>
- (1) IDESA: <http://www.idesa.org/sites/default/files/documentos/2011-07-31%20Informe%20Nacional.pdf>
- (2) INDEC: http://www.indec.gov.ar/nivel4_default.asp?id_tema_1=2&id_tema_2=41&id_tema_3=135
- (3) ILO: www.ilo.org/buenosaires/temas/trabajo-forzoso/lang--es/index.htm

2.1.5. Risk determination

Overview of Legal Requirements

Argentina is a federal state. The Constitution empowers the legislature empowered to enact labour legislation with national scope. The rights of workers are set out in section 14 of the Constitution.

There are a set of laws, decrees, collective agreements and resolutions, governing the employment relationship. The Labour Contract Law 20.744 / 76 is the parent law, modified, regulated and supplemented by a significant number of standards. Law 14.250 / 88 (as amended by Law 25250/00) regulates collective labour agreements. Agrarian work is regulated by Law No. 26,727 decree 301/2013 and its complementary norms and / or modifications.

In relation to Occupational Health and Safety there are two main National Laws: Law 19,587 Hygiene and Safety at Work that organizes and establishes the general conditions of safety and health at work with general regulation 351/79 and Law 24,557 of Work Risks that establish insurance for accidents and occupational diseases. The regulation for the agrarian activity is the Decree 617/97. There are a set of regulations and resolutions by subject. It is also mandatory to comply with Law 24,241 Integrated System of Retirement and Pensions.

Argentina has ratified 69 ILO conventions, 60 of which are in force. Labour legislation in Argentina, as it exists and in which it should be applied, is in line with ratified ILO Conventions.

The National Government has Ministries, Administrations, Public Prosecutors Offices and other administrative entities for monitoring and supervising legal employment. Additionally, provincial governments have Ministries, Regional Offices from the Central Government, Prosecutors Offices and other structures for similar purposes.

Requirements for the legal registration of an employee are the same irrespective of company size and start with Early Admission at AFIP (tax entity), continues with pre-occupational exams that must be carried out under the scope of an insurance company for labour risks, then the person shall receive personal protection equipment, job and safety training, and legal working conditions, as applicable (housing, food and transportation, etc.).

Early Admission is an AFIP requirement to register employees and is one of the most dynamic requirements to find out if an employee has been registered or not. If an employee is not in the payroll of contributions, it means he/she is not registered.

Description of risk

There is a risk of informal labour being used in cattle farms in Argentina. Notwithstanding the existence of specific labour legislation, the agricultural sector is dominated by unregistered, informal work according to the Institute for Argentine Social Development (IDESIA), in the report: ONLY 1 IN 4 RURAL WORKERS REGISTERED (1) the actual work situation in the agricultural sector is worrisome, with only 25% of workers being properly registered. It can be summarized that the agricultural sector largely does not comply with labour legislation.

In addition, it is common to outsource fieldwork to companies and people to service providers. In many cases, these service providers either only partly comply, or don't comply at all with legislative requirements, for example, to meet minimum wages. Another factor is linked to temporary jobs during harvesting and cultivation that are often not registered. There is also forced labour in the agricultural sector reported by the ILO (3).

Rural work is highly informal (workers who are not legally registered), therefore the established legislation is not complied with. Specifically, there is a high non-compliance with laws 20,744 and 26,727.

Risk conclusion

Elevated risk. Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities. Rural work is highly informal (workers not legally registered), therefore the established legislation is not complied with. Specifically, there is a high non-compliance with the laws 20.744 and 26.727.

2.1.6. Risk designation and specification:

Elevated risk

2.1.7. Control measures and verifiers

Control measures:

- Verify the soy farm has the following valid employment-related documents in place for all the employees:
 - 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 requires: PERIODIC EXAMINATIONS WILL DEPEND ON THE RISK CATEGORY ESTABLISHED FOR EACH OPERATOR'S SPECIFIC TASK)
 - Pay slips
- 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.

Verifiers:

- Employees' National Identification Card Numbers (DNI de los empleados)
- 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)
- 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 (CNTA) by its Spanish acronym).

Verifiers:

- Pay slip

- Cross check with current applicable Salaries Resolution by the National Commission for Rural Work (Resolución Salarial by the Comisión Nacional de Trabajo Agrario)

* The employer could be the land owner, the land leaseholder or a service provider. Control mechanisms over these measures and verifiers apply equally to all the cases. In the event of any case of non-compliance with the law, they shall be jointly and severally liable.

2.2. Health and Safety

National and sub national laws and regulations incorporation of the ILO Fundamental Conventions. This is to ensure minimum employment requirements cover an observance of minimum working age, legislation against forced and compulsory labour, and discrimination and freedom of association etc. Risk relates to if there are gaps in the national and/or sub national laws and regulations with the ILO Fundamental Conventions. The objective is to identify the gaps and/or where there may be serious violations of the legal rights of workers take place against the eight core ILO Fundamental Conventions.

2.2.1. Applicable laws and regulations

- NATIONAL ACT No. 19.587 (LEY N° 19.587) - OCCUPATIONAL SAFETY AND HEALTH ACT - [link](#)
- National Act 24.557 (Ley 24.557) - Occupational Risks Act (Ley de Riesgos del Trabajo). (Official Gazette 13/09/1995 - B.O. 13/09/1995) - [link](#)
- Decree 617/97 (National Act 19.587) (Decreto 617/97 - Ley 19.587) - Regulates farming-Full text - [link](#)
- National Act 26.773 (Ley 26.773) - Legislative remedy plan for occupational damages caused by accidents in the workplace and occupational diseases. (Official Gazette 26/10/2012 - B.O. 26/10/2012) - [link](#)
- National Act 26.693 on ILO convention (Ley 26.693) - Approval of ILO Convention 155 concerning Occupational Safety and Health and the Working Environment, adopted on 22 June 1981, as well as of ILO Protocol of 2002 to the Occupational Safety and Health Convention, adopted on 20 June 2002. (Official Gazette 26/08/2011 - B.O. 26/08/2011). Ratified on 13 January 2014. - [link](#)
- National Act 26.694 on ILO convention (Ley 26.694) - Approval of ILO Promotional Framework for Occupational Safety and Health Convention No. 187, adopted on 15 June 2006. (Official Gazette 26/08/2011 - B.O. 26/08/2011). Ratified on 13 January 2014. - [link](#) - [link](#)

2.2.2. Legal authority

- SUPERINTENDENCE OF OCCUPATIONAL RISKS (SUPERINTENDENCIA DE RIESGO DE TRABAJO OR SRT IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR AND SOCIAL SECURITY ((MINISTERIO DE TRABAJO Y SEGURIDAD SOCIAL) - <http://www.srt.gob.ar/>
- NATIONAL REGISTRY OF AGRICULTURAL WORKERS AND EMPLOYERS (RENATEA IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR EMPLOYMENT AND SOCIAL SECURITY (MINISTERIO DE TRABAJO EMPLEO Y SEGURIDAD SOCIAL - <https://portal.renatre.org.ar/inicio/index.php>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE IN ITS SPANISH ACRONYM)) - MINISTRY OF LABOUR AND SOCIAL SECURITY ((MINISTERIO DE TRABAJO Y SEGURIDAD SOCIAL) - <http://www.uatre.org.ar/>

2.2.3. Legally required documents or records

- Membership contract with an Insurance Company for Occupational Risk (Aseguradora de Riesgos del Trabajo or ART in its Spanish acronym) - Notifications about any new employee to the Insurance Company for Occupational Risks (ART).
- Registered provision of Personal Protective Equipment under Resolution 299/11 (Resolución 299/11) - Form of Personal Protective Equipment Provision to Employees (EPP in its Spanish acronym)
- Registered proof of yearly training (signed and sealed) - Registration forms of group training (capacitación grupal) for an optimal usage of personal protective equipment, safe work practices, occupational risk prevention measures.
- Register of accidents in the workplace - Report on accidents in the workplace
- Register of precautionary medical examinations (pre-employment) and periodic examinations (yearly) - Medical examinations report

2.2.4. Sources of information

Government sources

- Superintendence of Occupational Risks (Superintendencia de Riesgo de Trabajo or SRT); Ministry of Labour and Social Security (Ministerio de Trabajo y Seguridad Social): <http://www.srt.gob.ar/>
- National Registry of Agricultural Workers and Employers (RENATEA in its Spanish Acronym); Ministry of Labour Employment and Social Security: <https://portal.renatre.org.ar/inicio/index.php>
- Argentina Union of Rural Workers and Stevedores (Unión de Trabajadores Rurales y Estevidores or UATRE): <http://www.uatre.org.ar/>
- Ministry of Labour Employment and Social Security (Ministerio de Trabajo y Seguridad Social) and Superintendence of Occupational Risks (Superintendencia de Riesgo de Trabajo): http://www.srt.gob.ar/wp-content/uploads/2016/05/PMF_WEB.pdf

Non-Government sources

- Empresalud: <http://www.empresalud.com.ar/el-sistema-y-la-ley-de-riesgos-del-trabajo-en-argentina/>
- La Nación: <http://www.lanacion.com.ar/1894808-el-sistema-de-riesgos-del-trabajo-en-peligro>

2.2.5. Risk determination

Overview of Legal Requirements

There are namely two national acts concerning occupational health and safety: National Occupational H&S Act 19.587 (Ley 19.587 Higiene y Seguridad en el Trabajo) which regulates occupational health and safety and establishes the conditions required at work environments in the country under general regulation 351/79 (reglamento general 351/79), and National Act 24.557 on Occupational Risks (Ley 24.557 de Riesgos del Trabajo) which establishes the insurance obligation for occupational accidents and diseases. The regulation for farming is established in Decree 617/97 (Decreto 617/97).

National legislation integrates all approved ILO conventions on occupational health, safety and risks and are sufficiently comprehensive. The national body of legislation, more specifically the following laws: National Act No. 19.587 on occupational health and safety (Ley N° 19.587 sobre higiene y seguridad en el trabajo), National Act No. 26.773 establishing the legislative remedy plan for occupational damages caused by accidents in the workplace and occupational diseases (Ley 26.773 sobre el régimen de ordenamiento de la reparación de los daños

derivados de los accidentes de trabajo y enfermedades profesionales) and additional legislation concerning ILO conventions: National Act 26.693 on employees health and safety (Ley 26.693) and National Act 26.694 (Ley 26.694) establishing the legal framework for the promotion of occupational health and safety (Ley 26.694 on ILO Convention No. 187).

Description of risk

Risk of non-compliance with relevant labour and H&S laws because a high proportion of workers are not properly registered.

Occupational safety and health legislation is applied in Argentina when employees are officially registered under formal work conditions. The root problem is that employment is highly informal in the national farming industry (6) The direct result of this is that specific legislation on occupational health and safety is not applied. Since 80% of rural workers in Argentina are not duly registered for work (6) there is no subsequent control over compliance with occupational health and safety legislation. (Also, see indicators 2.1 and 2.3 for more details on associated risks).

Risk conclusion

This indicator has been evaluated as Elevated risk. Identified laws are not upheld consistently by all entities, are often ignored, and are not enforced by relevant authorities. The critical aspect is the high informality in the agricultural sector in relation to the labour legislation law 20.744 and 26.727.

2.2.6. Risk designation and specification

Elevated risk

2.2.7. Control measures and verifiers

Control measures:

- Check the registered provision of appropriate work clothes and personal protection equipment to employees' subject to Superintendence of Occupational Risks Resolution 299/2011 (Resolución SRT 299/2011).

Verifiers:

- Registered provision of Personal Protection Equipment (Elementos de Protección Personal)
- Verify supplier is insured with an Insurance Company(s) for Occupational Risk (Aseguradoras de Riesgos del Trabajo or ART) certification.

Verifiers:

- Membership certificate Certificado de incorporación - (ART)
- Verify the hazards report and register of accidents.

Verifiers:

- Register of accidents in the workplace

- Check the group training register.

Verifiers:

- Training register (signed)
- Verify pre-employment and periodic yearly medical examinations (according to assessed risk).

Verifiers:

- Registered pre-employment and periodic medical examinations
- Verify whether the general analysis of occupational risks was conducted subject to Annex I under Superintendence of Occupational Risks Resolution 463/09 (Relevamiento General de Riesgos laborales Anexo I Resolución SRT 463/09).

Verifiers:

- Report on the general analysis of occupational risks (Informe del relevamiento general de riesgos laborales)
- Check the RSPS form on Health and Safety (acta del RSPS de Seguridad e Higiene).

Verifiers:

- RSPS form (acta RSPS)

2.3. ILO Fundamental Conventions are upheld

Legally required personnel protection equipment for persons involved in farming activities 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 on the farm. Risk relates to situations/areas where health and safety regulations are consistently violated to such a degree that puts the health and safety of farm workers at significant risk throughout farm establishment and management operations.

2.3.1. Applicable laws and regulations

- National Act 27.252 (LEY 27.252) - National act approving the Protocol to the Forced Labour Convention adopted in Geneva - [link](#)
- National Act 14.932 (Ley 14.932) - National act on freedom of association and protection of freedom of association, 1948 - [link](#)
- National Act 11.594 (Ley 11.594) - Approval of different labour conventions such as Convention No.98 concerning the Application of the Principles of the Right to Organise and to Bargain Collectively, adopted during the 32nd session of the International Labour Conference (Geneva, 1949) - [link](#)
- National Act 11.595 - Endorsement of Convention No. 100 on equal remuneration for men and women workers for work of equal value adopted during the 34th International Labour Conference session (Geneva, 1951). - [link](#)
- National Act 14.932 1 (Ley 14.932 1) - National act approving the Abolition of Forced Labour Convention No. 105 - [link](#)
- National Act 17.677 (Ley 17.677) - Ratification of Convention No. 111 concerning Discrimination in Respect of Employment and Occupation adopted by the International Labour Conference. - [link](#)
- National Act 24.650 under which ILO Convention 138 was approved - [link](#)
- National Act 25.255 (Ley 25.255) - Act under which ILO Convention 182 was approved - [link](#)

Please find full list of all ILO ratifications for Argentina:

http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102536

2.3.2. Legal authority

- SUPERINTENDENCE OF OCCUPATIONAL RISKS (SUPERINTENDENCIA DE RIESGO DE TRABAJO OR SRT IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR AND SOCIAL SECURITY (MINISTERIO DE TRABAJO Y SEGURIDAD SOCIAL) - <http://www.srt.gob.ar/>
- NATIONAL REGISTRY OF AGRICULTURAL WORKERS AND EMPLOYERS (RENATEA IN ITS SPANISH ACRONYM) - MINISTRY OF LABOUR, EMPLOYMENT AND SOCIAL SECURITY (MINISTERIO DE TRABAJO EMPLEO Y SEGURIDAD SOCIAL) - <http://www.renatea.gob.ar/>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE) - <http://www.uatre.org.ar/>
- Federal Administration of Public Income (AFIP) - Ministry of Treasury and Public Finances (Ministerio de Hacienda y Finanzas) - <http://www.afip.gov.ar/afip/resol117801.html>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE) - <http://www.uatre.org.ar/>

2.3.3. Legally required documents or records

Legal employment

- Early registration certificate (certificado de alta temprana to prove the employee's registration in the Federal Administration of Public Income - Administración Federal de Ingresos Públicos), verify date and applicable collective agreement
- 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)
- Pay slip
- Pre-employment/Periodic Medical Examination (Periodic Examinations Will Depend on The Risk Category Established for Each Operator's Specific Task)
- Life insurance payment receipt

Health and safety

- Membership contract with an Insurance Company for Occupational Risk (Aseguradora de Riesgos del Trabajo or ART in its Spanish acronym) - Notifications about any new employee to the Insurance Company for Occupational Risks (ART)
- Registered provision of Personal Protection Equipment (EPP in its Spanish acronym), Resolution 299/11 (Resolución 299/11) - Template form of Personal Protective Equipment provision to Employees (EPP)
- Registered proof of yearly training (signed and sealed) - Registration forms of group training for an optimal usage of personal protective equipment (EPP), safe working practices, occupational risk prevention measures
- Register of accidents in the workplace - Report of accidents in the workplace
- Register of precautionary medical examinations (pre-employment) and periodic examinations (yearly) - Medical examinations report

2.3.4. Sources of information

- (11) Inter Press Service - <http://www.ipsnoticias.net/2011/03/argentina-esclavitud-rural-en-tiempos-de-ganancias-record/>
- Empresalud - <http://www.empresalud.com.ar/argentina-centenares-de-casos-de-explotacion-laboral-agraria/>

- Sputnik Mundo - <http://mundo.sputniknews.com/americalatina/20160511/1059534849/argentina-macri-explotacion.html>
- El Tribuno - <http://www.tribuno.info/trabajo-esclavo-una-batalla-contra-la-precarizacion-del-empleo-rural-n379243>
- Chequeado - <http://chequeado.com/ultimas-noticias/tomada-el-80-de-los-trabajadores-agricolas-no-esta-registrado/>
- Derrocandoaroca - <http://derrocandoaroca.com/2015/05/01/trabajo-rural-las-manos-invisibles/>
- Unión Argentina de Trabajadores Rurales y Estibadores (UATRE) - <http://www.uatre.org.ar/resultados.php>
- (1) IDESA - <http://www.idesa.org/sites/default/files/documentos/2011-07-31%20Informe%20Nacional.pdf>
- (2) INDEC - http://www.indec.gov.ar/nivel4_default.asp?id_tema_1=2&id_tema_2=41&id_tema_3=135
- (3) ILO - www.ilo.org/buenosaires/temas/trabajo-forzoso/lang-es/index.htm
- (4) FORLAC program, Informal work in Argentina - http://www.ilo.org/wcmsp5/groups/public/@americas/@ro-lima/@ilo-buenos_aires/documents/publication/wcms_248462.pdf
- (5) <http://www.agenciapacourondo.com.ar/secciones/sindicales/7919-2012-07-05-13-06-59>
- (6) <http://chequeado.com/ultimas-noticias/tomada-el-80-de-los-trabajadores-agricolas-no-esta-registrado/>
- (7) <http://www.agrovoz.com.ar/agricultura/balance-del-renatea-154-mil-operarios-rurales-registrados>
- (8) <http://www.uatre.org.ar/seccionales899.php>
- (9) http://www.novanecochea.com/nota.asp?n=2016_1_9&id=36529&id_tiponota=4
- (10) <http://www.ambito.com/839904-despidieron-a-800-trabajadores-del-renatea>
- (12) <http://chequeado.com/ultimas-noticias/macri-uno-de-cada-tres-empleos-se-genera-en-forma-directa-o-indirecta-por-el-campo-argentino/>
- (13) <http://www.acopiadores.com/noticias/contexto-historico-en-que-fue-sancionado-el-regimen-nacional-de-trabajo-agrario-31649>
- (14) http://www.cpba.com.ar/old/Actualidad/Noticias_Consejo/2013-01-18_Este_verano_lea_a_sus_colegas_RePro_68_Agosto_2012_Ley_26727_nuevo_regimen_de_trabajo_agrario.pdf
- (15) http://www.trabajo.gob.ar/left/estadisticas/descargas/toe/toe_11_completo.pdf
- (16) <http://www.iprofesional.com/notas/128904-Explican-las-claves-del-nuevo-regimen-de-trabajo-agrario>
- (17) Instances of informal work occurrence: minor workers, bad working conditions and housing, informal work.
 - <http://chacodiapordia.com/noticia/34921/el-trabajo-dignifica-y--uatre-lucha-contra-el-empleo-en-negro> (Chaco)
 - <http://www.elsoldecorrientes.com/noticia.php?numero=18743> (Corrientes)

- http://www.mitrecorrientes.com/radix/noticia/05333_renatea-detecto-trabajo-infantil-y-trabajadores-no-registrados-en-un-campo-de-lavalle-1.htm (Corrientes)
- <http://www.eltribuno.info/renatea-destaca-su-trabajo-comunidades-n655286> (Human trafficking of indigenous people from Salta)
- <http://www.elsemiarido.com/renatea-detecto-a-20-peones-bajo-estilo-esclavista-pero-no-identifico-a-sus-patrones/> (Santiago del Estero)
- <http://www.eltribuno.info/trabajo-esclavo-una-batalla-contr-la-precarizacion-del-empleo-rural-n379243> (Salta)
- <http://www.cra.org.ar/0/vnc/nota.vnc?id=339>
- <http://www.pagina12.com.ar/diario/economia/2-247883-2014-06-05.html> (Entre Ríos)
- (18) https://www.mpf.gob.ar/protex/files/2014/10/Informe_Trata_laboral_en_Arg_Genero.pdf
- (19) <http://www.trabajo.gov.ar/left/estadisticas/Bel/index.asp> (Ministry of Labour - Ministerio de Trabajo - Statistics)

2.3.5. Risk determination

Overview of Legal Requirements

8 fundamental ILO Conventions ratified by Argentina were considered:

- Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87)
- Right to Organise and Collective Bargaining Convention, 1949 (No. 98)
- Forced Labour Convention, 1930 (No. 29)
- Abolition of Forced Labour Convention, 1957 (No. 105)
- Minimum Age Convention, 1973 (No. 138)
- Worst Forms of Child Labour Convention, 1999 (No. 182)
- Equal Remuneration Convention, 1951 (No. 100)
- Discrimination (Employment and Occupation) Convention, 1958 (No. 111)

Full list of all ILO ratifications for Argentina: <http://www.ilo.org/global/standards/introduction-to-international-labour-standards/conventions-and-recommendations/lang--en/index.htm>

Labour law in Argentina in its present form and according to its intended application complies with the 8 ILO's ratified Fundamental Conventions: No. 87, 98, 29, 105, 138, 182, 100, 111).

Argentina has ratified a total of 69 ILO conventions, of which 60 are currently enforceable. Labour law in Argentina in its current form and considering its intended application complies with the requirements under the ILO conventions.

Changes in legislation regarding farming (which took place in the year 2011), particularly the shift from the old National Act 22248 (Ley 22248) to the new National Act 26727 (Ley 26727), brought significant quantitative and qualitative advances to this industry. This included increased protection for employees in farming activities under applicable labour legislation as well as other legal frameworks such as the National Act 20744 on Work Contracts (Ley 20744 LCT), the National Constitution (Article 14) and different international conventions (13) (14) (15).

Description of risk

There is a risk that the fundamental ILO Conventions are not being upheld due to the high level of inform labour used in the soy sector.

According to the Institute for the Social Development in Argentina (Instituto para el Desarrollo Social Argentino or IDESA), only 1 in every 4 rural employees has been duly registered (1), this data is based on statistics from the 2010 census by the National Institute of Statistics and Census (INDEC in its Spanish acronym) (2). 75% employees have not been duly registered and are working in unregulated conditions, which results in their dependence on the employer's arbitrary decision-making.

However, reports and data published after the legal reform concerning rural work that took place in the year 2011 establish that 80% of rural workers have not been legally registered (6) and the rural industry presents a higher rate of undeclared work, even though there are great variations from one area to another and from one field of activities to another. "Crops which need intensive labour such as horticulture, cotton and cane, tend to present a higher percentage of the total work under such conditions than extensive crops". The area of production is also deemed relevant when evaluating the risks in this indicator. The Northern part of the country tends to present a higher rate of informal work than the Humid Pampa ("En el Norte del país tiende a haber mayor informalidad que en la Pampa Húmeda") (6).

Despite the existence of labour law and Argentina having ratified ILO conventions, the farming industry involves predominantly informal, unregistered labour. There are more than approximately 1.3 M rural workers in the country of which only 351,000 have been duly registered (6). Expert consultation conducted by NEPCo, 2014.

According to available sources, the farming industry does not comply with the minimum standards under current labour legislation, for approximately 80% of the employee's work goes undeclared. In seasonal work, the conditions are even more precarious, due to violations of the minimum standards and non-compliance with legal requirements concerning minimum legal age and freedom of association (1).

In addition, it is common practice to leave work in the fields to service providers (companies or people) who often do not formally employ their staff or part of their staff, or are not duly registered as workers themselves, or who do not comply with all legal requirements, for example in terms of minimum salaries. Seasonal work during the harvesting and growing seasons is another issue that must be considered, because most employees involved are not registered.

Freedom of association

Approximately 40% of registered workers are estimated to be affiliated to some trade union (5). The trade union of workers in the primary sector UATRE (in its Spanish acronym) has 117,000 members as of 2016. There are more than approximately 1.3 M rural workers in the country of which only 351,000 have been duly registered for work (6). National Act 23.551 on Trade Unions (Ley 23.551 de asociaciones sindicales) in its 1st Section (Artículo 1º) establishes that freedom of association shall be guaranteed as well as establishing in its 4th Section (Artículo 4º) that the employee is entitled to freedom of association. However, only 33% of employees are affiliated to a trade union, despite of the achievements allegedly made by the Argentina Union of Rural Workers and Stevedores (UATRE by its Spanish acronym). Massive employee redundancies have been reported under claims of bad practices in the industry in terms of working conditions (9). There are documented pieces of news covering political and internal conflicts within the Argentina Union of Rural Workers and Stevedores (UATRE by its Spanish acronym).

Forced labour

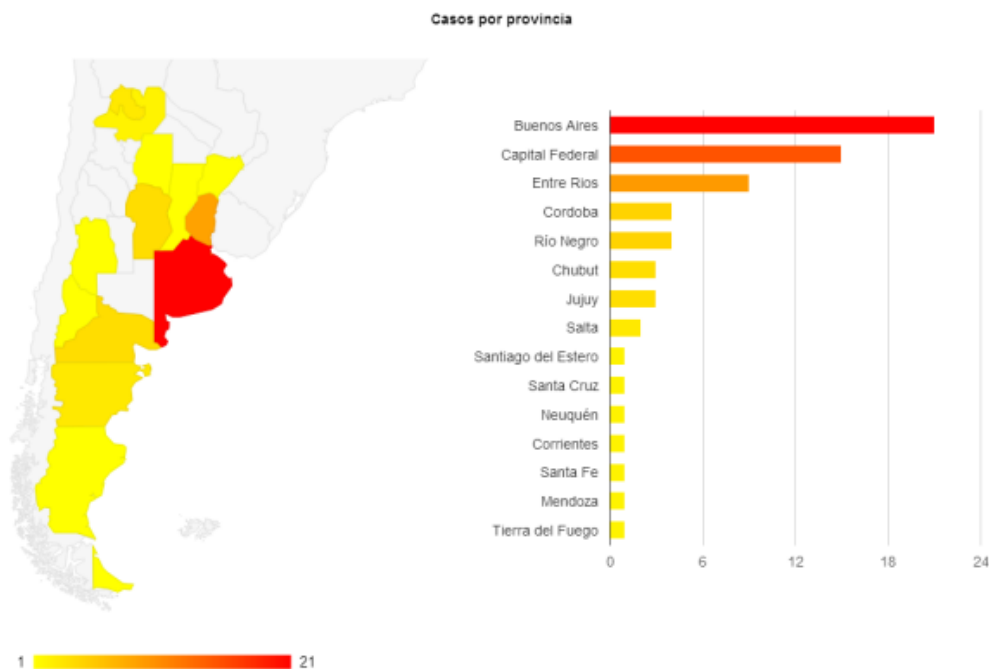
The ILO has reported cases of forced labour in the farming industry (3). There is evidence of forced labour, non-compliance with minimum standards, non-compliance with legislation on minimum salaries, minimum legal age and non-discrimination (4).

Different media have covered cases of non-compliance with regulations on informal work, child work, housing conditions, working hours (which can be excessive) in rural areas (17). In addition, work-related irregularities have been found in inspections by the National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym) at industrial facilities in the country.

The February 2014 report on working conditions in Argentina established that there are sectors particularly vulnerable to abusive working conditions, in particular, textile factories and rural facilities (18).

In December 2011, in reaction to several reported cases of slavery in rural facilities, National Act 26.727 on Rural Labour (ley 26.727 de trabajo agrario) was passed. This act significantly improved legal conditions of work in rural areas (8 hours of work per day, minimum salary, prohibition of piece rate pay, prohibition against the role of middle-men, holidays and parental leave amongst other provisions). The National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym) was also created. This institution has its own inspection mandate and filed several claims on legal non-compliance and illegal rural work findings during the years 2012 and 2013.

CASOS POR JURISDICCIÓN



Cases of exploitative labour practices per jurisdiction in 2014 (Provinces) (18)

Risk conclusion

Rural work is very often informal. As a result, applicable legislation is not applied. There is a high level of non-compliance with National Acts 20.744 and 26.727 (leyes 20.744 and 26.727) and thus non-compliance with other labour legislation and finally, with ILO conventions.

2.3.6. Risk designation and specification

Elevated risk

2.3.7. Control measures and verifiers

Control measures:

- Verify whether all staff members are of minimum legal age (verify the age of all employees).

Verifiers:

- National Identity Card (DNI in its Spanish acronym)

- Verify that no cases of forced labour are taking place in the facilities: Verify whether all employees are receiving the minimum legal pay and check housing and feeding conditions.

Verifiers:

- Housing conditions
- Food quality
- Employee interviews
- Pay slips
- Employee interviews

- Verify whether the employee is affiliated to a trade union according to their pay slip.

Verifiers:

- Pay slip

- Ask the employer for inspection sheets from the National Registry of Agricultural Workers and Employers (RENATEA) - Argentina Union of Rural Workers and Stevedores(UATRE)- Superintendence of Occupational Risks (-SRT).

Verifiers:

- Check whether there are RENATEA-UATRE-SRT sheets available

- Ask RENATEA/UATRE about any claims filed against the employer.

Verifiers:

- Check whether there are RENATEA-UATRE-SRT sheets available

- Consult with the Superintendence of Occupational Risks (SRT in its Spanish acronym) to determine whether the employer has undergone any inspections in the past.

Verifiers:

- Check whether there are RENATEA-UATRE-SRT sheets available

2.4. The rights of indigenous and traditional peoples are upheld

Legislation requirements addressing: i) customary rights relevant to farm activities including requirements covering sharing of benefits and indigenous rights ii) "free prior and informed consent" in connection with transfer of farm management rights and customary rights to the organisation in charge of the farm operation iii) Legislation that regulates the rights of indigenous/traditional people as far as it's related to farm activities. Possible aspects to consider are land tenure, right to use certain farm related resources or practice traditional activities, which may involve farm lands.) When there is no or inadequate legislation addressing the rights of traditional and indigenous peoples, their rights are still upheld by the relevant farm operation(s). Risk relates to the violation of indigenous and traditional peoples' rights including land tenure rights, resource access and use rights, a due process has been follow in cases of transference of rights, a recognised dispute conflict resolution process exists etc.

2.4.1. Applicable laws and regulations

The following table features a list of current legislation concerning indigenous people's issues.

National

- National Act 23302 on Indigenous Policy and Support to Aboriginal Communities (Ley 23302 sobre Política Indígena y Apoyo a las Comunidades Aborígenes). Aims. Indigenous communities. National Institute of Indigenous Affairs (Instituto Nacional de Asuntos Indígenas). Land allocation. Education, Health and Housing Plans. The National Commission on Indigenous Affairs was created under this act. - [link](#)
- National Act 26.160 (Ley 26.160) under which a state of emergency was declared regarding ownership and possession of the land where the country's indigenous communities have traditionally settled, communities whose status as legal entities has been registered in the National Registry of Indigenous Peoples or the equivalent corresponding provincial or pre-existing body. - [link](#)
- National Act 26.554 (Ley 26.554) WHICH EXTENDS THE DEADLINES ESTABLISHED IN NATIONAL ACT No. 26.160 (LEY Nº 26.160) UNDER WHICH A STATE OF EMERGENCY IS DECLARED REGARDING OWNERSHIP AND POSSESSION OF THE LAND WHERE INDIGENOUS COMMUNITIES HAVE TRADITIONALLY SETTLED. - [link](#)
- National Act 24375 (Ley 24375) under which the convention on biological diversity is approved. - <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=29276>
- National Act Ley 24071 (Ley 24071) under which ILO convention No. 169 is approved - [link](#)
- National Act 25607 (Ley 25607) on awareness raising on the rights of indigenous peoples. - [link](#)
- National Act 18248, Section 3 (Ley 18248, Artículo 3) on the name of individual people. Including amendments to national acts 20668, 23162, 23264 and 23515. - [link](#)
- National Act 25517 (Ley 25517) provides for the return of the mortal remains of indigenous persons held in museums or in public or private collections to indigenous communities that claim them. - [link](#)
- National Act 26206, Section 53 (Ley 26206 Artículo 53) on national education. - [link](#)
- National Act 26331 (Ley 26331) provides minimum standards for environmental protection of native forests. - [link](#)

Provincial (provinces where there are conflicts)

- Chaco: National Law 3258 on Indigenous Communities (Ley 3258 de las Comunidades Indígenas) Passed on 14 May 1986. Section 1 (Artículo 1) - [link](#)
- Salta: NATIONAL ACT No. 7121 (LEY 7121) sanctioned on 14/12/00. Sections 1, 9, 13 and 21 (Artículo 1, 9, 13 and 21) - [link](#)
- Formosa: Integral Law on Native People No. 426 (Ley Integral del Aborígen Nº 426). Sections 1, 11, 16 and 21 (Artículos 1, 11, 16, 21). - [link](#)

2.4.2. Legal authority

- Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos) <http://www.jus.gob.ar/>
- Human Rights Secretariat (Secretaría de Derechos Humanos): <http://www.jus.gob.ar/derechoshumanos>; <http://www.jus.gob.ar/derechoshumanos/areas-tematicas/pueblos-indigenas-y-campesinos.aspx>

- Salta Ministry of Indigenous Affairs and Community Development (Ministerio de Asuntos Indígenas y desarrollo comunitario): <http://www.salta.gov.ar/organismos/ministerio-de-asuntos-indigenas-y-desarrollo-comunitario/34>

2.4.3. Legally required documents or records

N/A

2.4.4. Sources of information

- (1) National Institute of Statistics and Census (INDEC in its Spanish acronym), 2010 Census: http://www.indec.gov.ar/nivel4_default.asp?id_tema_1=2&id_tema_2=21&id_tema_3=99
- (18) Complementary Indigenous Peoples' Survey (Encuesta Complementaria de Pueblos Indígenas): http://www.indec.gov.ar/micro_sitios/webcenso/ECPI/index_ecpi.asp
- (2) UNICEF: http://www.unicef.org/argentina/spanish/derechos_indigenas.pdf
- (3) Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): http://www.jus.gob.ar/media/1129142/28-cartilla_pueblos_originarios.pdf
- <http://www.jus.gob.ar/derechoshumanos/areas-tematicas/pueblos-indigenas-y-campesinos/los-pueblos-indigenas-tienen-derecho.aspx>
- (4) Human Right Watch: <https://www.hrw.org/es/world-report/2016/country-chapters/285371>
- (5) Ministry of Social Development (Ministerio de Desarrollo Social); National Institute of Indigenous Affairs (INAI in its Spanish acronym): <https://www.desarrollosocial.gob.ar/wp-content/uploads/2015/08/6.-INAI-Tierras-y-registro-nacional-de-comunidades-indigenas.pdf>
- (6) Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): <http://www.jus.gob.ar/derechoshumanos/areas-tematicas/pueblos-indigenas-y-campesinos/los-pueblos-indigenas-tienen-derecho.aspx>
- (7) indymedia: <http://argentina.indymedia.org/news/2010/09/748067.php>
- (8) National Team for Aboriginal Ministries (Indigenous peoples' rights): <http://endepa.org.ar/contenido/INFORME-LEY-26160.pdf> ; <http://endepa.org.ar/?p=1403>
- (9) Legal Support Group for Access to Land (GAJAT in its Spanish acronym): <http://www.gajat.org.ar/2016/06/criminalizan-el-reclamo-indigena-en-formosa/>
- (10) National Meeting of Indigenous Territorial Organizations (ENOTPO in its Spanish acronym): <http://enotpo.blogspot.com.ar/2016/07/denuncia-ante-la-violacion-de-nuestros.html>
- (11) Permanent Human Rights Assembly (Indigenous peoples' rights) (Asamblea Permanente por los DDHH): <http://www.apdh-argentina.org.ar/areas/pueblos-originarios>
- (12) La Nación newspaper: <http://www.lanacion.com.ar/1581201-formosa-la-peor-de-todas> ; <http://www.lanacion.com.ar/1780484-el-destino-de-los-pueblos-originarios>
- (13) Amnesty International (Indigenous peoples' rights): <http://www.territorioindigena.com.ar/>
- (14) Survival International: <http://www.survivalinternational.org/>
- (15) Global Platform of Indigenous and Community Lands: <http://www.landmarkmap.org/>
- (16) Map: http://www.mapaeducativo.edu.ar/pueblos_indigenas/

- (17) Map: http://www.mapaeducativo.edu.ar/sistema-educativo/wp-content/uploads/sites/3/2016/02/PUEBLOS-INDIGENAS_A4.pdf

2.4.5. Risk determination

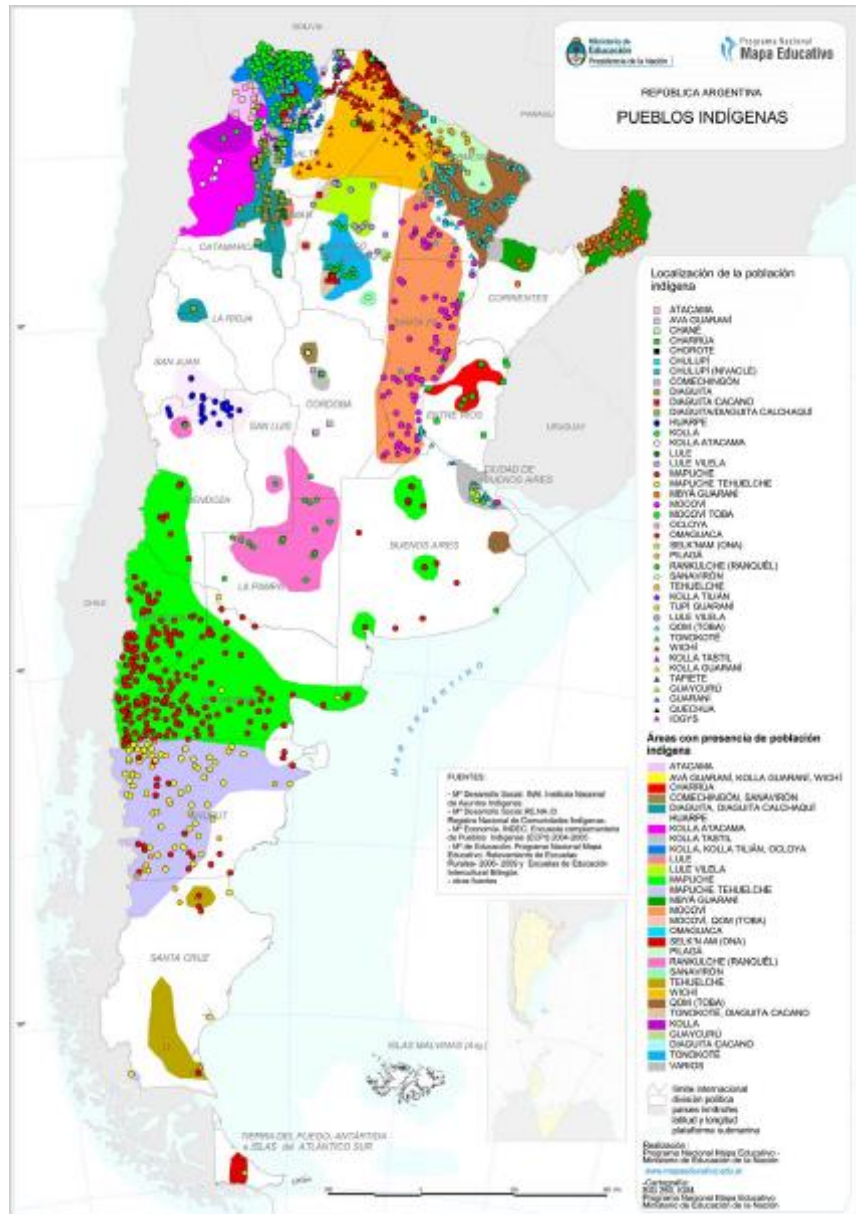
Overview of Legal Requirements

The National Act 26.331 in Section 5 (Ley 26.331 artículo 5) establishes the obligation to take account the land-related rights of indigenous peoples. In the 2010 census by the National Institute of Statistics and Census (Instituto Nacional de Estadística y Censos) established that there are 955,000 (1) indigenous people registered in Argentina. The table below indicates the provincial distribution of indigenous communities.

Table 1: Proportion of indigenous people or descendants from indigenous peoples per province.

2010 National Population, Family, and Housing Census (1), 16, 18 (Censo Nacional de Población, Hogares y Viviendas 2010).

Province	Population per Province		
	Total population	Total indigenous population / % of Total population	
		Total	%
Total Country	39.671.131	955.032	2,4
Ciudad Autónoma de Buenos Aires	2.830.816	61.876	2,2
Buenos Aires	15.482.751	299.311	1,9
Catamarca	362.307	6.927	1,9
Chaco	1.048.036	41.304	3,9
Chubut	498.143	43.279	8,7
Córdoba	3.256.521	51.142	1,6
Corrientes	985.130	5.129	0,5
Entre Ríos	1.223.631	13.153	1,1
Formosa	527.023	32.216	6,1
Jujuy	666.852	52.545	7,9
La Pampa	315.110	14.086	4,5
La Rioja	331.674	3.935	1,2
Mendoza	1.721.285	41.026	2,4
Misiones	1.091.318	13.006	1,2
Neuquén	541.816	43.357	8,0
Río Negro	626.766	45.375	7,2
Salta	1.202.754	79.204	6,6
San Juan	673.297	7.962	1,2
San Luis	428.406	7.994	1,9
Santa Cruz	261.993	9.552	3,6
Santa Fe	3.164.038	48.265	1,5
Santiago del Estero	867.779	11.508	1,3
Tierra del Fuego, Antártida e Islas del Atlántico Sur	123.117	3.563	2,9
Tucumán	1.440.568	19.317	1,3



Map 2: Areas with presence of (coloured areas) and location of indigenous populations (coloured spots) in Argentina (17)

Argentina has specific legislation in place on the rights of indigenous peoples and their land, namely the indigenous peoples act (Ley indígena N° 23.302) and the laws on land ownership and possession No. 26.160 (26.554 Extension). ILO conventions have also been ratified as established under national acts 24.375 and 24.071 (ILO Convention No. 169) complemented by National Act 25.607 (Ley 25.607) aiming at the creation of a public campaign to raise awareness on the rights of indigenous peoples. National Education Act No. 26.206 (Ley de Educación N° 26.206) recognises the right to culture and language. National Act No. 26.331 on the Protection of Native Forests (Ley 26.331 de Protección de Bosque Nativo) prioritises the rights of indigenous peoples to land ownership.

Description of risk

There is a risk of violation of indigenous or traditional peoples’ rights especially in the 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 the implementation of relevant laws that support indigenous rights.

Argentina is one of the countries in Latin America with a most progressive legislation on human rights and the rights of indigenous peoples. However, the insufficient awareness and harmonisation of the legislation has resulted in a very precarious application of these protective rights (2,3), and the National Act No. 26.160 (Ley N° 26.160) is not duly applied, and neither are ILO conventions approved by national acts 24.375 and 24.071 (ILO Convention No. 169). Human Rights Watch (4, 5) has denounced a lack of application of the legislation in place and more specifically the existence of serious issues regarding land-related rights. The indigenous land register (catastro de las tierras indígenas) under National Act 26.160, Section No. 3 (Ley 26.160, Artículo N° 3) has not been finished yet. The new government has stressed the importance of respecting the rights of indigenous peoples, specifically regarding ownership and possession of communal land where they have traditionally been settled (6). However, there is evidence that the legislation is not applied and that indigenous peoples' rights are not being upheld (7,8,9). There is evidence that most indigenous communities in Argentina suffer from serious poverty and poor living conditions (10, 11, 12).

As it was mentioned, there is no indigenous land register finished yet, which it results in a strong uncertainty regarding indigenous lands rights specially in NOA and NEA regions. The provinces of Chaco (NEA), Salta and Formosa (NOA) are all facing many land conflicts associated with indigenous communities. Evidence of the conflicts can be found in the map of conflicts designed by Amnesty International (13). The responsible authorities do not apply the current legislation and have caused unduly delay in the process of enforcing the applicable law (7,8,9).

Although there is a body of specific legislation on indigenous peoples' affairs in Argentina, it is evident that most rights are not effectively implemented and thus most indigenous peoples' rights are not upheld, specially the risk effects the regions of NOA and NEA.

Risk conclusion

Elevated Risk:

There exists substantial evidence of widespread violation of indigenous or traditional peoples' rights and indigenous and/or traditional peoples are not aware of their rights. There is evidence of conflict(s) of substantial magnitude pertaining to the rights, especially land rights of indigenous and/or traditional peoples (13). Laws and regulations and/or other legally established processes exist but are not recognized (7,8,9).

2.4.6. Risk designation and specification

Elevated risk

2.4.7. Control measures and verifiers

Control measures:

- Ask for a map that shows where the farm(s) is located in relation with indigenous peoples and other neighbouring communities' location.

Verifiers:

- GIS Map showing the boundaries of their farm(s) and the location of any indigenous peoples, their land and their local communities.
- Verify land tenure in accordance with the control measures and verifiers included in 1.1 and 1.2

Verifiers:

- Control measures see 1.1 and 1.2

- Verify whether the supplier have conducted any analysis of fundamental places and resources for the wellbeing of local communities and indigenous peoples. Verify the territorial planning for the protection of native forests and the specific requirements under 26.331 (Ordenamiento territorio de Bosque nativo y exigencias específicas del 26.331).

Verifiers:

- Report and location map of fundamental places and resources for the well-being of local communities and indigenous peoples, such as water access sites (which may be the only access to water), access sites to other basic commodities, access to water for their farming activities (which may be their only access to water for farming), food sources to maintain basic food security such as protein sources and other elements to meet basic dietary needs such as fish or meat proteins, as well as other elements that are fundamental to human health such as medicinal plants.
- Consult with all stakeholders on the existence and location of indigenous people's villages and communities and other local communities in the area. Stakeholder consultation shall confirm that customary rights are respected during farm establishment and harvesting activities.

Verifiers:

- Conduct interviews with all stakeholders: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, Redes Solidarias and local NGOs amongst others.
- Conduct interviews with the neighbours and the local population
- Conduct interviews with the indigenous communities
- Verify whether there are conflict resolution mechanisms in place and whether these mechanisms were applied at the time when the livestock farm was set up in the area

Verifiers:

- Copies of negotiated agreements detailing the process of free, prior and informed consent are available.
- Evidence of maps of an appropriate scale showing the extent of recognised legal, customary or user rights developed through participatory mapping involving affected parties (including neighbouring communities where applicable, and relevant authorities) are available.
- Evidence there is a mutually agreed and documented system for dealing with complaints and grievances and is accessible and agreed upon by all affected parties
- Action plan for the application of mitigation measures

THE ENVIRONMENT

3.1. Environment

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 water use, air and green-house gas emissions, chemical, fertilizer and pesticide use. Risk relates to systematic and/or large scale non-compliance with legally required environmental protection measures that are evident to an extent that threatens natural resources or other environmental values.

3.1.1. Applicable laws and regulations

GENERAL ENVIRONMENTAL

- NATIONAL CONSTITUTION OF ARGENTINA - [link](#)
 - ARTICLE 41 - All inhabitants enjoy the right to a healthful, balanced environment fit for human development (...)

The authorities shall provide for the protection of this right, for the rational use of natural resources (...)

It falls to the Nation to dictate laws containing minimum standards [necessary] for protecting the environment, and to the Provinces [to dictate] those laws necessary to complement the National laws, without such laws altering local jurisdictional [authority].

The entry into the National territory of dangerous or potentially dangerous wastes and of radioactive materials is prohibited.
 - ARTICLE 43
 - ARTICLE 124
 - ARTICLE 75-PARAGRAPH 12 (ARTICULO 75-INCISO 12) Article 7. - It is the Congress mandate. (Artículo 75.- Corresponde al Congreso).
- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National General Environment Act 25.675 (Ley 25.675 Ley General del Ambiente).

The National Act 25.675 establishes the minimum standards for achieving sustainable environmental management, preservation and protection of biodiversity and sustainable development in the country.
- CIVIL CODE - [link](#)
 - CIVIL CODE SECTION 1710- BOOK No. THREE - INDIVIDUAL RIGHTS - Title V (CODIGO CIVIL ART 1710-LIBRO TERCERO - DERECHOS PERSONALES-Título V)

Other sources of law Sections (artículos) 1708 to 1881.

On the obligation to prevent damage.
 - SECTION 1757- BOOK THREE - INDIVIDUAL RIGHTS - Title V (ART 1757-LIBRO TERCERO - DERECHOS PERSONALES-Título V)

Other sources of law

Sections (artículos) 1708 to 1881.

Activities involving risks and the ensuing liabilities

- SECTION 1742 - BOOK THREE - INDIVIDUAL RIGHTS - Title V (ART 1742-LIBRO TERCERO - DERECHOS PERSONALES-Título V) Other sources of law
Sections (artículos) 1708 to 1881
Mitigation of liability depending on the circumstances. For instance, in cases where there is an environmental management system in place or where a certification is held.
- SECTION 240 - BOOK ONE - GENERAL SECTION - Title III Property Sections (ART 240-LIBRO PRIMERO - PARTE GENERAL-Título III Bienes arts.) 225 to 256.
Limitations to the exercise of individual rights to property.
- SECTION 241 - BOOK ONE - GENERAL SECTION - Title III Property Sections (ART 241-LIBRO PRIMERO - PARTE GENERAL-Título III Bienes arts.) 225 to 256.
Jurisdiction. Whatever the jurisdictional scope of the rights, all applicable legislation regarding minimum protection standards shall be respected in all cases.
- NATIONAL ACT No. 13.273 ON THE PROTECTION, IMPROVEMENT AND ENLARGEMENT OF FORESTS (LEY Nº 13.273 RIQUEZA FORESTAL DEFENSA, MEJORAMIENTO Y AMPLIACIÓN DE BOSQUES
SECTION 9 (ARTICULO 9º). — For the purposes of this law, all forests that must be protected because of their usage and the composition of their trees and floors shall be considered “permanent forests”
SECTION 32 (ARTÍCULO 32). — The declaration of reserve forests establishes the following obligations and restrictions to property: d) Previous authorisation is required to conduct pastoral activities in the forest as well as to conduct any sort of work in the forest floor or sub-floor that affects them.

[link](#)

WATER

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Act 25.688 (Ley 25.688 Régimen de Gestión Ambiental de Aguas).
The National Act 25.688, which establishes the “Plan of Environmental Management of Water Resources”, sets up the minimum environmental standards necessary for the preservation, enjoyment and rational usage of water resources. The water resources management committees (comités de cuencas hídricas) were founded to manage inter-jurisdictional water resources.

ENVIRONMENTAL PUBLIC INFORMATION

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Act 25.831 on Public Environmental Information (Ley 25.831 Información Pública Ambiental).
National Act 25.831 on the “Plan to promote free access to public environmental information” (“Régimen de libre acceso a la Información Pública Ambiental”) guarantees the right to access governmental environmental protection on a national, provincial and local level as well as in the Autonomous City of Buenos Aires.

NATIVE FORESTS

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Act 26.331 on Environmental Protection of Native Forests (Ley 26.331 Protección Ambiental de Bosques Nativos)

National Act 26.331 establishes the minimum standards for the protection of the environment to ensure promotion, restoration, conservation, use and sustainable management of native forests.

FIRES: FIRE

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Environmental Protection Act 26.562 on Control Mechanisms regarding Burning Practices across the National Territory (Ley 26.562 Protección Ambiental para Control de Actividades de Quema en todo el Territorio Nacional.)

National Act 26.562 establishes the minimum environmental protection standards concerning burning activities across the entire national territory with the purpose of preventing fires, environmental damage and public health and safety hazards.

FIRE

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Act 26.815 on Fire Management (Ley 26.815 Manejo del Fuego)

National Act 26.815 establishes the minimum environmental standards regarding forest and rural fires within the national territory.

HAZARDOUS WASTE

- NATIONAL ACT ON ENVIRONMENTAL MINIMUM STANDARDS (LEY AMBIENTAL DE PRESUPUESTOS MINIMOS) - [link](#)
 - National Act 24.051 on Hazardous Waste (Ley 24.051 Ley de Residuos Peligrosos)

National Act 24.051 regulates the generation, handling, transportation, management and final disposal of hazardous waste in cases of waste generated or located at places subject to national jurisdiction or places that despite being within a province were to be transported beyond the boundaries of said province.

SOIL

- NATIONAL ACT No. 22.428 (modified by 10 rules) (LEY N° 22.428) - [link1](#) & [link2](#)
 - Legal framework for the promotion of private and public activities aiming at the protection and reparation of the productive capacity of the soil.

NATIONAL PARKS

- NATIONAL ACT No. 22.35 (LEY N° 22.35); includes amendments to previous applicable legislation on the matter, namely acts No. 18.594 and No. 20.161. - [link](#)
 - In accordance with this act those areas within the Republic of Argentina of extraordinary beauty or outstanding native fauna and flora biodiversity can be declared National Park, Natural Heritage Site or National Reserve (Parque Nacional, Monumento Natural or Reserva Nacional).

WILDLIFE CONSERVATION

- NATIONAL ACT No. 22.421 (LEY N° 22.421) - [link](#)
 - Legal framework which establishes measures to solve problems related to wildlife predation.

ENVIRONMENT

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 25841 (Ley Nacional 25841)
This act endorses the MERCOSUR Framework Agreement on Environmental Protection (Acuerdo Marco sobre Medio Ambiente del MERCOSUR) which was signed in Asunción. 25/11/2003

HAZARDOUS WASTE (PESTICIDES-CHEMICALS)

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 25278 (Ley Nacional 25278)
Under which the Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade was approved. 06/07/2000

CARCINOGENIC AGENTS

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 21663 (Ley Nacional 21663)
Under which the Convention concerning Prevention and Control of Occupational Hazards caused by Carcinogenic Substances and Agents was approved. 10/10/1997

SOIL DESERTIFICATION

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 24701 (Ley Nacional 24701)
Under which the Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification was approved 25/09/199

BIOLOGICAL DIVERSITY

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 24375 (Ley Nacional 24375)
Approval of Convention on Biological Diversity 07/09/1994

CLIMATE CHANGE

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 24295 (Ley Nacional 24295)
United Nations Framework Convention on Climate Change 07/12/1993

HAZARDOUS WASTE

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 23922 (Ley Nacional 23922)
Under which the Convention on the Control of Transboundary Movements of Hazardous Wastes and their Disposal signed in Basel (Switzerland) on 21 March 1991 was approved.

WETLANDS-WATERFOWL

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 29 (Ley Nacional 23919)

 Convention on Wetlands of International Importance especially as Waterfowl Habitat 21/03/1991

ENDANGERED SPECIES OF FAUNA AND FLORA

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 22344 (Ley Nacional 22344)

 Convention on International Trade in Endangered Species of Wild Fauna and Flora 01/12/1980

WORLD NATURAL HERITAGE

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 21836 (Ley Nacional 21836)

 Approval of the Convention concerning International Protection of the World Cultural and Natural Heritage 06/07/1978

PERSISTENT ORGANIC POLLUTANTS

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 26011 (Ley Nacional 26011) - [link](#)

 Stockholm Convention on Persistent Organic Pollutants

CLIMATE CHANGE

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 25438 (Ley Nacional 25438) - [link](#)

 United Nations Framework Convention on Climate Change, adopted in Kyoto, Japan. Kyoto Protocol approval

HAZARDOUS WASTE (PERSISTENT ORGANIC WASTE)

- INTERNATIONAL TREATIES AND AGREEMENTS - [link](#)
 - National Act 26011 (Ley Nacional 26011) - [link](#)

 Stockholm Convention on Persistent Organic Pollutants

SOIL

- NATIONAL ENVIRONMENTAL LEGISLATION - [link](#)
 - Conservation and Restoration of the Productive Capacity of Soil (Conservación y Recuperación de la Capacidad Productiva de los Suelos) 22428

 Conservation and Restoration of the Productive Capacity of Soil 16/03/1981

ENVIRONMENTAL INSURANCE

- The Technical Commission for Environmental Risk Assessment was set up. Types of possible insurance contracts were established. Repeals. Still applicable. 1638/2012 - [link](#)
 - CONSIDERING: That Article No. 41 of the NATIONAL CONSTITUTION establishes that all inhabitants enjoy the right to a healthful, balanced environment (...) it establishes that environmental damage will primarily involve the obligation to repair in accordance with the applicable legislation and that it is the Nation's mandate to

determine the regulations establishing the minimum standards for protection, and each province's mandate to design rules that complement thereto, without compromising local jurisdictions. That National Act. No. 25.675 in its section 28 establishes that those who cause damage to the environment shall be liable of restoration until the land is in the same state as it was before the damage was cause, in this sense, National Act 25.675 (Ley No. 25.675) in its section 22 (Artículo 22) establishes that:

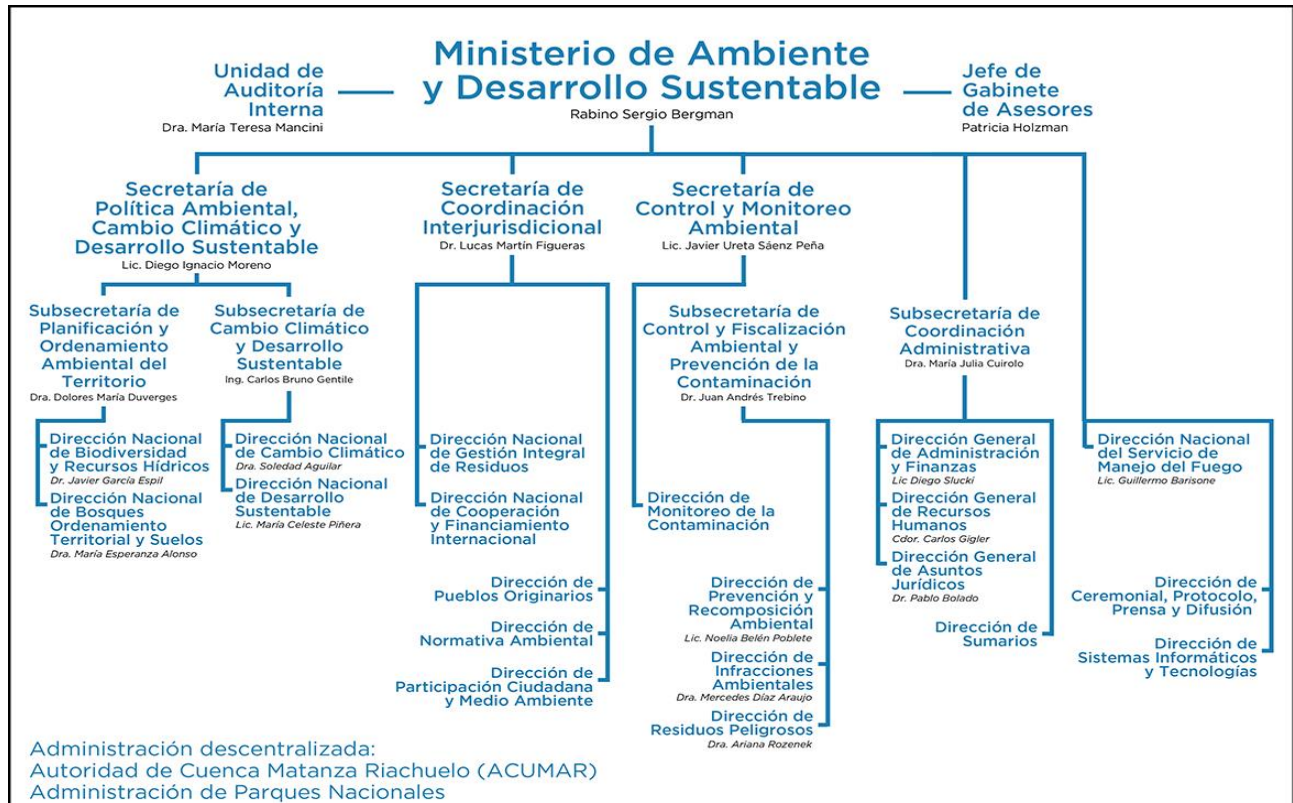
Provincial laws regarding the environment and/or the Study of Environmental Impact

- CORDOBA - Act No. 7343 Ley N° 7343 - [link](#)
- SALTA - Act No. 7070 (Ley N° 7070) - [link](#)
- CHACO - ACT No. 3964 (LEY 3964) - [link](#)
- BUENOS AIRES - Act No. 11.723 (Ley N°11.723) - [link](#)
- FORMOSA - ACT No. 1060 (LEY N° 1060) - [link](#)
- CORRIENTES - Act 5.067 (Ley 5.067) (Modified by Act 5.517 - Ley 5.517) - [link](#)
- ENTRE RIOS - Decree 4.977/09 Decreto 4.977/09 - [link](#)
- LA PAMPA - Decree 2.139/03 (Decreto 2.139/03) under which the partial regulations established by Provincial Environmental Act 1.914 are approved (Reglamentación parcial de la Ley 1.914 - Ley Ambiental Provincial) - [link](#)
- MISIONES - Act XVI-35 (former Act 3.079) - Ley XVI-35 - [link](#)
- SANTA FE - Decree 101/2003 Decreto 101/2003 - [link](#)
- SANTIAGO DEL ESTERO - Act 6.321 Ley 6.321 - [link](#)
- Tucumán - ACT No. 6253 (LEY N° 6253) - [link](#)
- Catamarca - Act 5.120 (Ley 5.120) - [link](#)
- Chubut - ACT XI No. 35 (LEY XI - N° 35) - [link](#)
- La Rioja - ACT No. 7371/02 (LEY N° 7371/02) - [link](#)
- Mendoza - Act 5961 (Ley 5961) - [link](#)
- Neuquén - PROVINCIAL ACT No. 1875 - Official Gazette 1/2/91 (LEY PROVINCIAL N°1875 - B.O. 1/2/91) - [link](#)
- Río Negro - ACT No. 3266 (LEY N° 3266) - [link](#)
- San Juan - ACT No. 1875 (LEY 6.571) - [link](#)
- San Luis - Act No. IX-0876-2013 (Ley N° IX-0876-2013) - [link](#)
- Santa Cruz - ACT No. 2658 (LEY N° 2658) - [link](#)
- Corrientes - ACT 5067 (LEY 5067) - [link](#)
- Tierra de Fuego - Provincial Law No. 55 (Ley Provincial N° 55) - [link](#)
- Jujuy - Act No. 5063 (Ley N° 5063) - [link](#)

3.1.2. Legal authority

On a national level the competent authority is the Ministry of the Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable) and as a non-federal body beyond the System of Protected Areas (Sistema de Áreas Protegidas), the competent authority is the Directorate of National Parks (Dirección de Parques Nacionales).

Each Province rules over the natural resources within its territory according to Article 124 of the National Constitution of Argentina. Thus, each province has their own legal framework in place regarding the environment. This legal framework is complemented by the national minimum standards. Each province has its own governmental bodies for environmental issues such as provincial ministries, secretariats, sub-secretariats and de-centralised provincial bodies for environmental issues (Ministerios-Secretarías-Subsecretarías and Organismos Gubernamentales Ambientales Provinciales Descentralizados).



National

- MINISTRY OF SUSTAINABLE DEVELOPMENT AND THE ENVIRONMENT (MINISTERIO DE AMBIENTE Y DESARROLLO SOSTENIBLE) - <http://ambiente.gob.ar/>
- FEDERAL COUNCIL FOR THE ENVIRONMENT (CONSEJO FEDERAL DE MEDIO AMBIENTE OR COFEMA) - <http://www.cofema.gob.ar/>
- AGRO-INDUSTRY MINISTRY (MINISTERIO DE AGROINDUSTRIA) - <http://www.agroindustria.gob.ar/sitio/>
- SECRETARIAT FOR AGRICULTURE, LIVESTOCK AND FISHERIES (SECRETARÍA DE AGRICULTURA, GANADERÍA Y PESCA) - http://www.agroindustria.gob.ar/sitio/areas/s_agricultura_ganaderia_pesca/
- SUBSECRETARIAT FOR FARMING (SUBSECRETARÍA DE AGRICULTURA) - http://www.agroindustria.gob.ar/sitio/areas/ss_agricultura/index.php
- ARGENTINE ADMINISTRATION OF NATIONAL PARKS (ADMINISTRACIÓN DE PARQUES NACIONALES DE ARGENTINA) - <http://www.parquesnacionales.gob.ar/>

Provincial

- Buenos Aires - Government of the Buenos Aires Province Gobierno de la Provincia de Buenos Aires - Sub-secretariat for Environmental Policies (Subsecretaría de Política Ambiental) - <http://www.spa.qba.gov.ar/>

- Chaco - Government of the Chaco Province Gobierno de la Provincia del Chaco - Sub-secretariat of Natural Resources and the Environment (Subsecretaría de Recursos Naturales y Medio Ambiente) - <http://rnaturaleschaco.gob.ar/>
- Córdoba - Government of the Córdoba Province Gobierno de la Provincia de Córdoba - Ministry of Water, Energy and the Environment (Ministerio de Agua, Ambiente y Energía) - http://www.secretariadeambiente.cba.gov.ar/home_nuevo.html
- Entre Ríos - Government of the Entre Ríos Province Gobierno de la Provincia de Entre Ríos - Secretariat of Environment (Secretaría de Ambiente) - <https://www.entrerios.gov.ar/ambiente/>
- Formosa - Government of the Formosa Province Gobierno de la Provincia de Formosa - Ministry of Production and the Environment (Ministerio de la Producción y el Ambiente) - <https://www.formosa.gov.ar/produccion>
- Jujuy - Government of the Jujuy Province Gobierno de la Provincia de Jujuy - Ministry of the Environment (Ministerio de Ambiente) - <http://www.ambientejujuy.gob.ar/sitio/>
- La Pampa - Government of Pampa Province Gobierno de la Provincia de La Pampa - Ecology Subsecretariat (Subsecretaría de Ecología) - <http://www.ecologiaalapampa.gov.ar/>
- Misiones - Government of the Misiones Province Gobierno de la Provincia de Misiones - Ministry of Ecology and Renewable Natural Resources (Ministerio de Ecología y Recursos Naturales Renovables) - <http://www.ecologia.misiones.gov.ar/ecoweb/index.php/anp-descgen/clasificacion/parques-provinciales>
- Salta - Government of the Salta Province Gobierno de la Provincia de Salta - Ministry of Environment and Sustainable Development (Ministerio de Medio Ambiente y Desarrollo Sustentable) - <http://www.salta.gov.ar/organismos/ministerio-de-ambiente-y-desarrollo-sustentable/10>
- Santiago del Estero - Government of Santiago del Estero Gobierno de Santiago del Estero - Ministry of Water and the Environment (Ministerio del Agua y el Ambiente) - <http://www.sde.gob.ar:84/secAgua/sda.html>
- Santa Fe - Government of the Santa Fe Province Gobierno de la Provincia de Santa Fe - Ministry of the Environment (Ministerio de Medio Ambiente) - <https://www.santafe.gov.ar/index.php/web/content/view/full/102676>
- Tucumán - Government of the Tucumán Province Gobierno de la Provincia de Tucumán - Secretariat for the Environment (Secretaría de Medio Ambiente) - <http://sematucuman.gob.ar/web/>
- Catamarca - CATAMARCA GOVERNMENT - State Secretariat for the Environment and Sustainable Development (Secretaría de Estado del Ambiente y Desarrollo Sustentable) - <http://www.ambiente.catamarca.gov.ar/>
- Chubut - Chubut Government (Gobierno de Chubut) - Ministry of the Environment and Sustainable Development Management (Ministerio de Ambiente y Control de Desarrollo Sustentable) - <http://www.chubut.gov.ar/portal/wp-organismos/ambiente/>
- La Rioja - La Rioja Government - Secretariat for the Environment (Secretaría de Ambiente) - <http://ambiente.larioja.gov.ar/>
- Mendoza - Medoza Government - Secretariat for the Environment and Land-use Planning (Secretaría de Ambiente y Ordenamiento Territorial) - <http://ambiente.mendoza.gov.ar/>
- Neuquén - Neuquén Government - State Secretariat for the Environment and Sustainable Development (Secretaría de Estado de Ambiente y Desarrollo Sostenible) - <http://www4.neuquen.gov.ar/ma/>

- Río Negro - Río Negro Government - Secretariat for the Environment and Sustainable Development (Secretaria de Ambiente y Desarrollo Sustentable) - <http://www.ambiente.rionegro.gov.ar/index.php?catID=254>
- San Juan - San Juan Government - SECRETARIAT FOR THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (SECRETARIA DE ESTADO DE AMBIENTE Y DESARROLLO SUSTENTABLE) - <http://ambiente.sanjuan.gov.ar/>
- San Luis - San Luis Government - Ministry of Environment, Farming Land and Production (Ministerio de Medio Ambiente, Campo y Producción) - <http://www.medioambiente.sanluis.gov.ar/>
- Santa Cruz - Santa Cruz Government - Secretariat for the Environment (Secretaria de Medio Ambiente) - <http://www.santacruz.gov.ar/portal/index.php/medio-ambiente/>
- Tierra de Fuego - Tierra de Fuego Government - Secretariat for the Environment, Sustainable Development and Climate Change (Secretaria de Medio Ambiente, Desarrollo Sostenible y Cambio Climático). - <http://desarrollosustentable.tierradelfuego.gov.ar/>

3.1.3. Legally required documents or records

Provincial or national

- Hazardous waste - registered as hazardous waste generator:
 - File number at the directorate of hazardous waste (DRP in its Spanish acronym)
 - Valid annual certificate (applies to transporters and operators) (certificado anual vigente)

Provincial

- Agro-chemicals - registered as provincial agro-chemicals storer and user of agrochemicals registro como almacenador y aplicador de agroquímicos provincial - certificate of registration (certificado de registro)
- Environmental approval - provincial environmental approval (see 3.1.1 provincial laws)
 - Resolution or certificate of provincial environmental approval (resolución o nota de aprobación ambiental provincial)
 - Approved report on environmental impact (informe de impacto ambiental aprobado)
 - Approved study of environmental impact (estudio de impacto ambiental aprobado)
- Use of water - application for water use (if said resource is used) solicitud de uso del agua (si este recurso se utilizara) - provincial approval resolution
- Provincial park/reserve - provincial park/reserve environmental approval by the provincial body if the province requires it according to provincial requirements for the reserve area (see 3.1.1 provincial laws) aprobación ambiental del organismo provincial si la provincia lo determina, de acuerdo a los requisitos provinciales del área de reserva - resolution of provincial approval for reserve areas (resolución de aprobación provincial de áreas de reserva)
- Use of fire or controlled burning - application for fire use - authorisation to use fire according to official provision (autorización de uso del fuego mediante disposición)

3.1.4. Sources of Information

Government sources

- MINISTRY OF ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (MINISTERIO DE AMBIENTE Y DESARROLLO SUSTENTABLE): <http://ambiente.gob.ar/>
- (4) Ministry of National Health (Ministerio de Salud Nacional): <http://www.msal.gob.ar/agroquimicos/pdf/guia-de-uso-de-agroquimicos-2011.pdf>
- FEDERAL COUNCIL FOR THE ENVIRONMENT OR COFEMA IN ITS SPANISH ACRONYM (CONSEJO FEDERAL DE MEDIOAMBIENTE): <http://www.cofema.gob.ar/>
- MINISTRY OF AGROINDUSTRY (MINISTERIO DE AGROINDUSTRIA): <http://www.agroindustria.gob.ar/sitio/>
- SECRETARIAT FOR AGRICULTURE, LIVESTOCK AND FISHERIES (SECRETARÍA DE AGRICULTURA GANADERÍA Y PESCA): http://www.agroindustria.gob.ar/sitio/areas/s_agricultura_ganaderia_pesca/
- SUBSECRETARIAT FOR AGRICULTURE (SUBSECRETARÍA DE AGRICULTURA): http://www.agroindustria.gob.ar/sitio/areas/ss_agricultura/index.php
- National Parks (Parques Nacionales): <http://www.parquesnacionales.gob.ar/>
- Ministry of National Health (Ministerio de Salud Nacional), Guidelines for the Responsible Usage of Agrochemicals: <http://www.msal.gob.ar/agroquimicos/pdf/guia-de-uso-de-agroquimicos-2011.pdf>
- Government of Córdoba News Portal: <http://prensa.cba.gov.ar/salud/se-presenta-el-informe-sobre-cancer-en-la-provincia/>
- NATIONAL RESEARCH COMMISSION ON AGROCHEMICALS DECREE 21/2009 (COMISIÓN NACIONAL DE INVESTIGACIÓN SOBRE AGROQUÍMICOS DECRETO 21/2009). COUNCIL: <http://www.msal.gob.ar/agroquimicos/pdf/INFORME-GLIFOSATO-2009-CONICET.pdf>
- (6) Government of Córdoba News Portal: <http://prensa.cba.gov.ar/salud/se-presenta-el-informe-sobre-cancer-en-la-provincia/>

Non-Government sources

- (1) Clarín: http://www.clarin.com/zona/Mal-uso-falta-control_0_842315859.html
- (2) Telam: <http://www.telam.com.ar/notas/201502/95434-las-inundaciones-en-cordoba-se-deben-a-la-deforestacion-y-pesima-administracion-ambiental-segun-especialistas.html>
- 3) Clarín: http://www.clarin.com/sociedad/solo-anos-perdieron-millon-hectareas_0_853714661.html
- (5) Clarín: <http://blogs.lanacion.com.ar/ecologico/econoticias/cordoba-detectan-mas-cancer-en-zonas-fumigadas-con-agroquimicos/>
- (7) La Nación: <http://www.lanacion.com.ar/1920899-glifosato-un-peligroso-herbicida-que-el-conicet-encontro-en-el-rio-parana>
- (8) Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/report/2011/bosques/informe-glifosato-espa%C3%B1ol-v2.pdf>
- (10) Infobea: <http://www.infobae.com/2013/10/21/1517756-argentina-mal-uso-los-agroquimicos-provoca-problemas-salud/>
- (11) CEDAH: <http://wp.cedha.net/?p=4457&lang=es>
- (12) Telam: <http://www.telam.com.ar/notas/201512/129123-glifosato-universidad-contaminacion-agua.php>
- (13) Foroagroindustrial: <http://www.foroagroindustrial.org.ar/pdf/cap8.pdf>

- (14) WWF: http://wwf.panda.org/es/nuestro_trabajo/reduccion_de_impactos/el_crecimiento_de_la_soja_impactos_y_soluciones/
- <http://www.vidasilvestre.org.ar/?9200/El-crecimiento-de-la-soja-impacto-y-soluciones>
- (15) FAO SOFO 2016: <http://www.fao.org/3/a-i5588e.pdf>
- (16) WWF (Soybean and Farming): http://awsassets.wwfar.panda.org/downloads/documento_fvs_espanol_final.pdf
- (17) WWF (Soybean and Farming): http://awsassets.wwfar.panda.org/downloads/documento_fvs_espanol_final.pdf
- (18) WWF: <http://www.vidasilvestre.org.ar/asociate/empresas/pampas/>
- (19) Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/report/2008/4/los-incendios-en-las-islas-del.pdf>
- (20) La Nación: <http://www.lanacion.com.ar/1720041-urgencias-ambientales-los-diez-problemas-que-esperan-solucion>
- (21) INTA: http://gea.unsl.edu.ar/pdfs/FRONTERA_cp12_28_oct_2010.pdf
- (22) Voces en el Fénix: <http://www.vocesenelfenix.com/content/el-avance-de-la-frontera-agr%C3%ADcola-en-regiones-extrapampeanas>
- (23) FAO: <http://www.fao.org/americas/noticias/ver/es/c/360627/>
- (24) INTA: <http://intainforma.inta.gov.ar/?p=29826>
- (25) Rionegro: http://www.rionegro.com.ar/portada/proyectos-en-patagones-contr-la-desertificac-GQRN_7682046
- (26) Municipio de Patagones: <http://www.patagones.gov.ar/patagones/desertificacion/>
- (5) OSAS: <http://observatoriosoja.org/nota-breve/cambio-en-el-uso-de-la-tierra-y-efectos-sobre-humedales-aumento-de-la-ganaderia-en-el-delta-del-parana-provincia-de-buenos-aires-y-santa-fe-argentina/>
- (27) OSAS: <http://observatoriosoja.org/manejo-de-bosques-con-ganaderia-integrada/>
- (28) Fundación AZARA: <http://www.fundacionazara.org.ar/otras-publicaciones.html>

3.1.5. Risk determination

Overview of Legal Requirements

The body of rules that makes up the Argentinian regulatory framework for the protection of the environment is quite vast. There are specific regulations for the environment, as well as rules that are included within other thematic body of regulations. It falls to the central government to dictate laws containing a minimum budget necessary for protecting the environment, and to the Provinces [to dictate] those laws necessary to complement the National laws, without such laws altering local jurisdictional [authority]. Each Province rules over the natural resources located within their territory (under Article 124 of the National Constitution of Argentina - Art 124 Consitución Nacional Argentina). Thus, each Province has set up their own legal framework regarding environmental issues, in compliance with national legislation on minimum standards for these purposes. Thus, each province has their own provincial constitution, provincial body of laws, provincial executive power's decrees, and provincial ministerial resolutions. There is a general lack of awareness regarding environmental issues in most cities. There is often no specific local organic chart nor any city council legislation on environmental issues.

The main legislation regarding environmental issues in the country consists of National General Act on Environmental Issues No. 25.675 (ley general del ambiente N° 25.675). This law is complemented by the laws on minimum standards, taking into account their importance and national scope, namely National Act No. 25.831 on free access to public environmental information, National Act No. 26.815 on fire management, National Act No. 26.562 on burning activities and fire, National Act 26.331 on environmental protection of native forests and National Act No. 24.051 on hazardous waste (Ley N° 25.831; Régimen de libre acceso a la información pública ambiental, 26.815 Manejo del fuego, Ley N° 26.562 Quema y fuego, Ley 26.331 Protección ambiental de los bosques nativos and Ley N° 24.051 Residuos peligrosos). In the case of the following laws must also be considered: National Act No. 25.688 on water resources, National Act No. 22.428 on the soil and National Act No. 22.432 on wildlife protection (Ley 25.688, Agua; Ley 22.428 Suelo and Ley de Conservación de Fauna N° 22.432).

National General Act No. 25.675 on environmental protection (Ley general del ambiente N° 25.675) in section 8 (Artículo 8) establishes different rules such as land-use plans and the study of environmental impact, and states the following in section 11 (Artículo 11): "All activity or action which, within national territory, involves potential environmental damage on the environment or any of its elements, or otherwise might significantly affect the living conditions of the population, shall be subject to an environmental impact evaluation procedure before being carried out" (Toda obra o actividad que, en el territorio de la Nación, sea susceptible de degradar el ambiente, alguno de sus componentes, o afectar la calidad de vida de la población, en forma significativa, estará sujeta a un procedimiento de evaluación de impacto ambiental, previo a su ejecución"). National Act No. 25.675 (Ley 25.675) and the study of environmental impact are regulated at the regional level under provincial legislations (see provincial laws point 3.1.2). The study of environmental impact is required under National Act 26.331 (Ley 26.331) in the case of change of floor use and should be understood as a basic tool for analysis.

Description of risk

Legal environmental obligations have a national, provincial and local scope. In many cases, there is insufficient coordination across the different institutions, particularly in terms of national and provincial coordination. National legislation is often disregarded in the provinces (see section 3.1.2. provincial legislation). Uncertainty regarding application and fiscalisation of environmental legislation in the farming industry are often problematic (10,28).

The Félix Azara Foundation (20,28) has established in a study 10 fundamental environmental challenges, of which 5 are related to livestock farming. Livestock production has an impact on water-related planning, degradation and substitution of native forests, degradation of protected areas and displacement of wildlife. In addition, the significant methane emissions involved have a negative impact on climate change. This foundation has also stressed the fact that the applicable Argentinian legislation on environmental issues is not consistently applied in the country.

Livestock farming has been under severe scrutiny in most regions for causing soil compaction and erosion (by wind and water) (12,13).

The first stage of farm establishment was critical in relation to its environmental impact. This was connected to farming boundaries being extended which resulted in an elimination of the original vegetation. Deforestation continues being out of control in the NOA and NEA regions. This has had a particularly negative impact in the ecoregions of the Humid Chaco and the Dry Chaco. Farming has expanded over native forest land which has destroyed 7.5 Million ha over the last 20 years (see point 4.1), especially in the forests of Yungas, Chaco and Espinal (2, 3). Livestock farming has been connected to approximately 45% of the replacement of native forests, while agricultural crops (soybean) have been attributed to driving 43% of the

deforestation (15). According to Rolando Teves (consulted expert) the extension of the land for farming has to do with both livestock and soybean farming (16, 17, 18).

In addition, there are wildfires and uncontrolled burning mainly caused by the cattle farming and/or customary use of fire for pasture management (19). Another essential issue is soil erosion due to native species loss and soil compaction from the cattle, which is more pronounced each day (12, 13, 23) and comes because of unlawful cattle farming practices such as deforestation and the disregard of other relevant environmental laws. The town of Patagón at the South of the Buenos Aires province, where more than 380,000 ha have been lost, is an extreme example of soil erosion (25, 26). The entire territory of Argentina, where original vegetation was destroyed, mirrors this situation. The incorrect use and application of pesticides is also extremely problematic and insufficiently controlled (1, 4, 5, 6, 7), particularly in the case of glyphosate (Roundup) (8, 9, 10, 11).

Risk conclusion

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

3.1.6. Risk designation and specification

Elevated risk

3.1.7. Control measures and verifiers

Control measures:

- Verify whether an environmental impact evaluation has been conducted or not.

Verifiers:

- Environmental report or study.

- Request an environmental monitoring plan of the identified high-impact variables.

Verifiers:

- Environmental monitoring plan of land property (Plan de monitoreo ambiental predial).

- Check the action and mitigation plan.

Verifiers:

- Mitigation plan (Plan de mitigación).

Verify duly compliance with legally required minimum standards:

- Verify management, protection, transformation of native forests according to National Act 26.331 (ley 26.331).
 - Provincial approval resolution for forest management or changes in the land-use (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo).
 - Verify VS SHP satellite image of field boundaries and compared with the native forest land planning map (OTBN in its Spanish acronym). (Controlar imagen satelital VS SHP de límites del campo y compáralo con el OTBN).
 - Access and verify the SHP from the provincial Native Forest Land Planning (Ordenamiento territorial de Bosque Nativo or OTBN). Maps and map satellite images from the provincial Native Forest Land Planning. (Conseguir y controlar los SHP del Ordenamiento territorial de Bosque Nativo (OTBN) de la Provincia. Mapas e imágenes satelitales Mapa de OTBN Provincial)

- Request authorisations for the use of agrochemicals.
 - Verifiers:*
 - Authorisation for the use of agrochemicals (Autorización de uso de agroquímicos).
- 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 (Condiciones de los depósitos de agroquímicos y técnicas de aplicación segura a campo).
- Verify whether registration as hazardous waste generator was conducted and whether said registration is up-to-date.
 - Verifiers:*
 - Approval resolution for hazardous waste registration (Resolución de aprobación de inscripción de residuos peligrosos).
- Request the fire protection plan.
 - Verifiers:*
 - Provincial approval resolution for using fire (Resolución de Aprobación Provincial del Uso del Fuego).
- Verify whether there are control measures in place to combat soil erosion.
 - Verifiers:*
 - Control plan to combat soil erosion: list of measures (Plan de control de erosión de suelos con listado de medidas).

References:

In Argentina, there are two manuals of good agricultural practices that consider aspects related to: the responsible management of agrochemicals, waste management, final disposal, practices for soil and water conservation, buffers considerations to official conservation areas, integrated pest management, occupational safety and health and use of fertilizers.

- SENASA - GOOD PRACTICES - <http://www.senasa.gob.pe/senasa/wp-content/uploads/2014/12/GUIA-DE-BUENAS-PRACTICAS-GANADERAS1.pdf>
- GOOD FARMING PRACTICES NETWORK (RED DE BUENAS PRACTICAS AGRÍCOLAS) - DIRECTIVES AND REQUISITES FOR EXTENSIVE CROPS - http://www.bolsadecereales.org/imagenes/biblioteca_digital/2016-03/CultivosExtensivos.pdf
- INTA - GOOD PRACTICES FOR THE USE OF PESTICIDES - http://inta.gob.ar/sites/default/files/script-tmp-inta_buenas_prcticas_agrcolas_para_el_uso_responsable.pdf
- FAO - GOOD PRACTICES FOR LIVESTOCK FARMING (BUENAS PRÁCTICAS GANADERAS) - <http://www.fao.org/docrep/019/i3055s/i3055s.pdf>
- INDUSTRIAL FORUM (FORO INDUSTRIAL) - GOOD FARMING PRACTICES DIAGNOSIS AND PROPOSAL - <http://www.foroagroindustrial.org.ar/pdf/BUENASPRACTICAS.pdf>
- CONVENTION ON BIODIVERSITY - BIODIVERSITY AND FARMING - <https://www.cbd.int/doc/bioday/2008/ibd-2008-booklet-es.pdf>

3.2. 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 farm establishment and/or management within protected sites. Note that protected areas may include protected cultural sites, including sites with historical monuments.

3.2.1. Applicable laws and regulations

NATIONAL GENERAL ENVIRONMENT LEGISLATION ON MINIMUM STANDARDS

- National General Environment Act 25.675 (Ley 25.675 Ley General del Ambiente) - National Act No. 25.675 named "General Environment Act" ("Ley General del Ambiente") establishes the minimum standards for a sustainable management of the environment, the preservation and protection of biodiversity and the promotion of a sustainable development. - [link](#)
- National Act 25.831 on Public Environmental Information (Ley 25.831 Información Pública Ambiental). - National Act No. 25.831 promotes free access to public environmental information. - [link](#)

National: PROTECTION OF NATIVE FORESTS

- National Act on Native Forests No. 26331 (Ley de Bosques Nativos 26331) - Provides for the environmental protection, enlargement, restoration, conservation, use and sustainable management of native forests. - [link](#)
- FORMAL APPLICATION FOR ANY LAND-USE CHANGES (REPLACEMENT OF NATIVE FOREST FOR FARMING FIELDS) PROVINCIAL APPROVAL RESOLUTION FOR THE PROJECT AS WELL AS APPROVAL OF THE ENVIRONMENTAL IMPACT REPORT OR STUDY - RESOLUCIÓN DE APROBACIÓN PROVINCIAL DEL PROYECTO Y DEL INFORME O ESTUDIO DE IMPACTO AMBIENTAL - [link](#)

National: NATIONAL PARKS

- NATIONAL ACT No. 22.351 on NATIONAL PARKS (PARQUES NACIONALES LEY N° 22.351) - This act amends previous applicable legislation on the matter, namely National Act No. 18.594 and National Act No. 20.161 (Ley N° 18.594 and Ley N° 20.161) - [link](#)

National Legislation: WILDLIFE

- National Wildlife Act No. 22.421 (Ley de Fauna N° 22.421) - National Wildlife Act No. 22.421 (Ley de Fauna N° 22.421) - Legal framework which establishes measures to solve problems related to wildlife predation. - [link](#)

INTERNATIONAL TREATIES AND AGREEMENTS

- National Act 24375 (Ley Nacional 24375) - Approval of a Convention on Biological Diversity 07/09/1994 - [link](#)
- National Act 23919 (Ley Nacional 23919) - Convention on Wetlands of International Importance especially as Waterfowl Habitat 21/03/1991 - [link](#)
- National Act 22344 (Ley Nacional 22344) - Convention on International Trade in Endangered Species of Wild Fauna and Flora 01/12/1980 - [link](#)
- National Act 21836 (Ley Nacional 21836) - Approval of the Convention concerning the Protection of the World Cultural and Natural Heritage 06/07/1978 - [link](#)

Approved regulations of the Provincial OTBNs in relation to Law 26,331:

Jurisdicción	Ley	Fecha de sanción
Buenos Aires	Proyecto en tratamiento	-
Catamarca	Ley provincial N° 5.311	09/09/2010
Chaco	Ley provincial N° 6.409	24/09/2009
Chubut	Ley provincial N° XVII-92	17/06/2010
Córdoba	Ley provincial N° 9.814	05/08/2010
Corrientes	Ley provincial N° 5.974	26/05/2010
Entre Ríos	Ley provincial N° 10.284	28/03/2014
Formosa	Ley provincial N° 1.552	09/06/2010
Jujuy	Ley provincial N° 5.676	14/04/2011
La Pampa	Ley provincial N° 2.624	16/06/2011
La Rioja	Ley provincial N° 9.711	01/09/2015
Mendoza	Ley provincial N° 8.195	14/07/2010
Misiones	Ley provincial XVI - N° 105	02/09/2010
Neuquén	Ley provincial N° 2.780	09/11/2011
Río Negro	Ley provincial N° 4.552	08/07/2010
Salta	Ley provincial N° 7.543	16/12/2008
San Juan	Ley provincial N° 8.174	11/11/2010
San Luis	Ley provincial N° IX-0697-2009	16/12/2009
Santa Cruz	Ley provincial N° 3.142	17/08/2010
Santa Fe	Ley provincial N° 13.372	11/12/2013
Santiago del Estero	Ley provincial N° 6.942	17/03/2009
Tierra del Fuego	Ley provincial N° 869/12	25/04/2012
Tucumán	Ley provincial N° 8.304	24/06/2010

3.2.2. Legal authority

- MINISTERIO DE AMBIENTE Y DESARROLLO SUSTENTABLE - NATIONAL GOVERNMENT - <http://ambiente.gob.ar/>
- COFEMA (CONSEJO FEDERAL DE MEDIOAMBIENTE) - NATIONAL GOVERNMENT - <http://www.cofema.gob.ar/>
- MINISTERIO DE AGROINDUSTRIA - NATIONAL GOVERNMENT - <http://www.agroindustria.gob.ar/sitio/>
- ADMINISTRACIÓN DE PARQUES NACIONALES ARGENTINA - NATIONAL GOVERNMENT - <http://www.parquesnacionales.gob.ar/>
- Buenos Aires - Government of the Buenos Aires Province - Subsecretariat for Environmental Policy (Subsecretaría de Política Ambiental) - <http://www.opds.gba.gov.ar/>
- Chaco - Government of the Chaco Province - Subsecretariat for Natural Resources and the Environment (Subsecretaría de Recursos Naturales y Medio Ambiente) - <http://rnaturaleschaco.gob.ar/>
- Córdoba - Government of the Córdoba Province - Ministry of Water, Energy and the Environment (Ministerio de Agua Ambiente y Energía) - http://www.secretariadeambiente.cba.gov.ar/home_nuevo.html
- Entre Ríos - Government of the Entre Ríos Province - Secretariat for the Environment (Secretaría de Ambiente) - <https://www.entrierios.gov.ar/ambiente/>
- Formosa - Government of the Formosa Province - Ministry of Production and the Environment (Ministerio de la Producción y el Ambiente) - <https://www.formosa.gob.ar/produccion>
- Jujuy - Government of the Jujuy Province - Ministry of the Environment (Ministerio de Ambiente) - <http://www.ambientejujuy.gob.ar/sitio/>

- La Pampa - Government of the La Pampa Province - Subsecretariat for Ecology (Subsecretaría de Ecología) - <http://www.ecologialapampa.gov.ar/>
- Misiones - Government of the Misiones Province - Ministry of Ecology and Renewable Natural Resources (Ministerio de Ecología y Recursos Naturales Renovables) - <http://www.ecologia.misiones.gov.ar/ecoweb/index.php/anp-descgen/clasificacion/parques-provinciales>
- Salta - Government of the Salta Province - Ministry of Sustainable Development and the Environment (Ministerio de Medio Ambiente y Desarrollo Sustentable) - <http://www.salta.gov.ar/organismos/ministerio-de-ambiente-y-desarrollo-sustentable/10>
- Santiago del Estero - General Directorate for the Environment - Ministry of Water and the Environment (Ministerio del Agua y el Ambiente) - <http://www.sde.gob.ar:84/secAgua/sda.html>
- Santa Fe - Government of the Santa Fe Province - Ministry of the Environment (Ministerio de Medio Ambiente) - <https://www.santafe.gov.ar/index.php/web/content/view/full/102676>
- Tucumán - Government of the Tucumán Province - Secretariat for the Environment (Secretaría de Medio Ambiente) - <http://sematucuman.gob.ar/web/>
- Catamarca - CATAMARCA GOVERNMENT - State Secretariat for the Environment and Sustainable Development (Secretaría de Estado del Ambiente y Desarrollo Sustentable) - <http://www.ambiente.catamarca.gov.ar/>
- Chubut - Chubut Government - Ministry of Environment and Sustainable Development Control (Ministerio de Ambiente y Control del Desarrollo Sostenible) - <http://www.chubut.gov.ar/portal/wp-organismos/ambiente/>
- La Rioja - La Rioja Government - Secretariat for the Environment Secretaria de Ambiente - <http://ambiente.larioja.gov.ar/>
- Mendoza - Mendoza Government - Secretariat for the Environment and Land-use Planning (Secretaría de Ambiente y Ordenamiento Territorial) - <http://ambiente.mendoza.gov.ar/>
- Neuquén - Neuquén Government - State Secretariat for the Environment and Sustainable Development (Secretaría de Estado de Ambiente y Desarrollo Sostenible) - <http://www4.neuquen.gov.ar/ma/>
- Río Negro - Río Negro Government - Secretariat for the Environment and Sustainable Development (Secretaría de Ambiente y Desarrollo Sustentable) - <http://www.ambiente.rionegro.gov.ar/index.php?catID=254>
- San Juan - San Juan Government - SECRETARIAT FOR THE ENVIRONMENT AND SUSTAINABLE DEVELOPMENT (SECRETARÍA DE ESTADO DE AMBIENTE Y DESARROLLO SUSTENTABLE) - <http://ambiente.sanjuan.gov.ar/>
- San Luis - San Luis Government - Ministry of Environment, Rural Areas and Production (Ministerio de Medio Ambiente, Campo y Producción) - <http://www.medioambiente.sanluis.gov.ar/>
- Santa Cruz - Santa Cruz Government - Secretariat for the Environment (Secretaría de Medio Ambiente) - <http://www.santacruz.gov.ar/portal/index.php/medio-ambiente/>
- Tierra de Fuego - Tierra de Fuego Government - Secretariat for the Environment, Sustainable Development and Climate Change (Secretaría de Medio Ambiente, Desarrollo Sostenible y Cambio Climático). - <http://desarrollosustentable.tierradelfuego.gov.ar/>

3.2.3. Legally required documents or records

PROVINCIAL

- Environmental approval - Provincial environmental approval (aprobación ambiental provincial) (if the province requires so) – Evidences: resolution or bill of provincial environmental approval (resolución o nota de aprobación ambiental provincial), -Approved environmental impact report; Approved study of environmental report
- Native forest - application for land use change (replacement of native forest for farming) - solicitud de cambio de uso del suelo – Evidences: approved provincial authorisation for the project, environmental report or environmental impact (resolución de aprobación provincial del proyecto y del informe o estudio de impacto ambiental)
- Provincial reserve/forest - environmental approval of the provincial body if the province requires so, according with provincial regulations in the reserve area (only if the province requires so) (aprobación ambiental del organismo provincial) -Evidences: approved provincial resolution for reserve areas (resolución de aprobación provincial de áreas de reserva)

3.2.4. Sources of Information

Government sources

- National parks: <http://www.parquesnacionales.gob.ar/areas-protegidas/>
- Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <https://www.argentina.gob.ar/ambiente;>
- Argentina Society for the Study of Mammals (Sociedad Argentina para el Estudio de los Mamíferos SAREM): <http://www.sarem.org.ar/wp-content/uploads/2015/03/Libro-Rojo-de-mamiferos-amenazados-de-la-Argentina-2012.pdf>
- CITES Argentina: <https://cites.org/esp/cms/index.php/component/cp/country/AR> ; <https://cites.org/sites/default/files/reports/09-10Argentina.pdf>

Non-Government sources

- Chaco Argentina Agroforestry Network (Red Agroforestal Chaco Argentina or REDAF): http://redaf.org.ar/wp-content/uploads/2012/12/REDAF_informedeforestacion_n1_casoSALTA.dic2012.pdf
- Animales extinción: <http://animalesextincion.org/ARGENTINA>
- (2) Ramsar Argentina: <http://www.ramsar.org/es/humedal/argentina>
- (3) San Martin National University (Universidad Nacional San Martin): <http://www.unsam.edu.ar/humedales/>
- (4) INTA: http://inta.gob.ar/sites/default/files/script-tmp-inta_ipaf_noa_-_pastoralismo_y_conservacin_en_un_rea_.pdf
- (1) OBIO: <http://obio.ambiente.gob.ar/areas-protegidas-52>

3.2.5. Risk determination

Overview of legal requirements

Argentina has passed legislation setting minimum standards for environmental protection (leyes ambientales de presupuestos mínimos), namely Act No. 25.675 (Ley N° 25.675) and Act 25.831 (Ley N° 25.831) of general scope, as well as specific acts such as Act No. 26.331 on the Protection of Native Forests (Ley de conservación de bosque nativo No. 26.331) and National Parks Act No. 22.331 (Ley de parques nacionales N° 22.331) and Wildlife Act No. 22.351 (Ley de fauna N° 22.351). These laws are complemented by legislation based on international treaties, namely Acts No. 24.395 (Ley N° 24.395), 23.919, 22.344 and 21.836

(Ley 23.919, Ley 22.344 and Ley 21.836) on biodiversity, wetlands, endangered species and world heritage, respectively.

Due to the structure and importance of the legislation establishing the minimum standards for environmental protection, each province must adopt its own legislation under the framework of national legislation. This situation has resulted in the fact that implementation at the provincial level depends on 23 annexed laws (table 1, for instance Law 26.331 - Ley 26.331, see point 3.3.1), as happens similarly in the case of other national pieces of legislation, such as national acts on minimum standards and those that do not deal with minimum standards but are still of national scope. Such complexity hampers transparency and application. Besides specific requirements established by Act No. 26.331 (Ley N° 26.331), each province adopts the Land-use Planning for its provincial native forests (Ordenamiento Territorial de Bosques Nativos Provinciales). Regarding the established categories I and III, it provides for management mechanisms: conservation, sustainable management or replacement of forests for the purpose of farming.

Description of risk

There is a risk linked to livestock production in Argentina of degradation of protected areas particularly through conversions, and illegal and over pasture of cattle within protected areas, and the displacement of wildlife.

Drafting and implementation of environmental legislation in Argentina is not given priority (see deforestation 4.1, soil erosion 3.4.1.1, native wildlife and flora 3.3.1, amongst other examples). Argentina's progress Report No. 5 on its commitments to the Convention on Biological Diversity (please see point 3.3) shows that only 50% of the AICHI targets set have been achieved after six years since 2010. There are 437 protected areas in the country over 33,213,702 ha of land, which amounts to 11.90% of the whole national territory (according to Federal System of Protected Areas SiFAP's data as of September 2015,) (10), a figure below the international average.

There is regulation in place for protected areas in the country's wetlands (3, 4) and fauna and flora threatened species (2, 5, 6), but they do not receive any de facto special treatment, as a matter of fact. Previous of authorisation any conversions of Native forests (only category III) Act 26.331 (ley 26.331) requires a Plan for land management and land use change transformation of native forest land takes place, in the framework of Land-use Planning Regulations. In addition, and depending on the scale, a study of Environmental Impact can be required as well. However, stakeholders claim that the fast extension of farming land and the uncontrolled way in which it has grown shows that Act 26.331 did not manage to restrain deforestation in Argentina (nor conversions of category I and II forests). Application and monitoring of the legislation on the ground are not particularly rigid and often not implemented. According to experts consulted, apart from the risk linked to illegal conversion in protected areas (See 4.1 for further information about illegal conversions), there is also a degradation problem in wetlands and grasslands within protected areas due to illegal presence and use by cattle, especially in Patagonia region,

Risk conclusion

Elevated risk. Identified laws are not upheld consistently by all entities and/or are often ignored, and/or are not enforced by relevant authorities. To date there is an insufficient level of protected areas in Argentina and the adoption of Act 26.331 (Ley 26.331) has not significantly changed the situation surrounding conversion of native forests nor the level of compliance with regulations for categories I and II.

3.2.6. Risk designation and specification

Elevated risk

3.2.7. Control measures and verifiers

Control Measures

- Verify documents permitting the transformation of native forests for the entire area of the farm (s) (subject to categories I and II of National Act 26.331 - Categorías I y II, Ley 26.331). This shall be especially important in the NOA and NEA regions.

Verifiers:

- Land-Use Change Plan application (Plan de Aprovechamiento de Cambio de Uso del Suelo)
 - Study of Environmental Impact
- Verify location of protected areas and species in relation with the farm(s). Check areas where pasturing is prohibited

Verifiers:

- GIS map showing field boundaries
- Land-use Planning Map of Native Forests (Mapa Ordenamiento Territorial de Bosques Nativos)
- Map of National and Provincial Protected Areas

3.3. High Conservation Values (HCV)

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 farm establishment and/or management within protected sites. Note that protected areas may include protected cultural sites, including sites with historical monuments.

Context

Argentina is one of the most biodiverse countries in the world, whose economy derives significant financial gains from large-scale agriculture, primarily in soybean, and livestock production. At present, it is faced with major environmental problems associated with the fragmentation and loss of native forests due to accelerated agricultural and livestock breeding expansion. The remnants of forests are highly degraded. This process of transformation has been particularly dramatic in the forest environments of Chaco, the Selva Paranaense (NEA) and the Yungas (NOA) where it is estimated that over 7.5 million hectares have been deforested in the last 20 years. Consequently, animal and plant species associated with these environments face serious threats to their long-term conservation.

Nevertheless 18.4% of the Upper Paraná Atlantic Forest, 6.4% of the Dry Chaco and 32.5% of the Yungas are formally legally protected.

High Conservation Value Areas

Although HCVs presence in Argentina has not yet being systematically studied according to the HCV Framework, several HCV areas have been identified by the Government and NGOs, and it is estimated most HCVs fall within the Protected Areas National System (Category I and II according to the National Law No. 26.331 of Native forests, and Federal System of Protected Areas).

The National Act No. 26.331 on Forests (Ley de bosques 26.331) is the only legal instrument that exists now offering a definition of an HCV area (under its categories I and II) and establishes the definition under the Native Forests Land-use Planning (Ordenamiento Territorial

de Bosques Nativos). Argentina has HCV5 and 6, since there are areas of native forestry which are highly valuable for local communities, particularly for indigenous communities.

To get an overview of the current situation in the country with regards to HCV1-6 high conservation value areas which have been declared and mapped across the country, the following proxy available maps and information should be used:

- Results of native forests land-use planning (Map 1) (Categories I and II) / Resultados del Ordenamiento territorial de los bosques nativos (categoría I, y II)
- National system of protected areas (National and provincial levels) (Map 4) / Sistema nacional de áreas protegidas, Nacional y Provincial
- Biosphere reserves (Map 2)
- Important Bird Areas AICA Maps (Map 5)
- RAMSAR (Mape 3)
- Important Bird Areas (AICA) (26)
- UNESCO and SINCA (29)
- Map of areas with presence of Indigenous Peoples (See Point 3.1). National Record of Indigenous Communities and of the Program of Territorial Report of Indigenous Communities
- To identify HCV 6, the System of Cultural Information on Argentina (Sistema de Información Cultural de Argentina) could also be used

Local and international NGOs (Proyungas, WWF, Conservation International, Birdlife International, Greenpeace, UICN and others) have already reported and/or mapped attributes 1 to 6 of HCV occurrence.

Endangered species

A significant number of native species are endangered or at risk of extinction in Argentina. The main causes of danger are habitat loss and degradation, poaching, wildlife trafficking, pollution, climate change and the introduction of exotic invasive species which have an impact on and displace native species. National Wildlife Act No. 22.421 [Ley de Fauna N° 22.421](#) provides for the protection and use of wildlife (23). These are some endangered native wildlife species:

- Giant armadillo Tatú Carreta
- Southern Huemul (a species of deer) Huemul del Sur
- Yaguareté (Species of jaguar)
- Taruca or North Andean deer
- Ciervo de los Pantanos or marsh deer
- Venado de las Pampas or Pampas deer
- Cauquenes Migratorios or migrant geese
- Aguará Guazú (*Chrysocyon brachyurus* or "large fox" in Guaraní)
- Cardenal Amarillo (*Gubernatrix cristata*)
- Loica Pampeana (Red-breasted meadowlark)
- Tapir

The CITES list helps to understand the current situation of endangered species or species at risk of extinction (see 16).

The IUCN International Union for Conservation of Nature statistics (17) for Argentina identified a total of 2,399 RTE species within the 2014 World IUCN Red List of Threatened Species. From 2011 – 2014, 1,481 additional species have been declared threatened species. Out of these 2,399 species, a total of 244 species are endangered (100 species more than those under the 2011 Red List) (18). Table 1 shows the Statistics for Species of Fauna and Flora under the 2014 IUCN Red List of Threatened Species (19, 20, 21, 22).

In July 2015 report No. 5 on the Convention on Biological Diversity (22), the Argentina government showed the level of compliance with Aichi biodiversity targets as shown in table 2 annexed below which states an average rate of target achievement of only 50%.

More than 600 exotic species pose a significant threat in Argentina. Thus, the government designed a national strategy on introduced exotic species (30). The most serious problem affects the Pampa-Central region, where landscape is extensively dominated by farming activities and native flora and fauna have been displaced to relict (or fossil) landscapes.

Overall level of protection for HCVs

Argentina identifies six types of high conservation value protected areas: National Parks and National Forests, Provincial Protected Areas, Biosphere Reserves, Ramsar Sites, Valuable Pasture Areas and Forest Areas under categories I and II of the Native Forest Land-use Planning (Parques and Reservas Nacionales, Áreas Protegidas Provinciales, Reservas de Biosfera, Sitios Ramsar, Áreas valiosas de Pastizales and Bosques under categoría I and II of the Ordenamiento Territorial de Bosque Nativo (2, 3).

Native Forests

In December 2008, the Executive passed National Act 26.331 on Minimum Standards for Environmental Protection of Native Forests (Ley 26.331 de Presupuestos Mínimos de Protección Ambiental de los Bosques Nativos) (4). The National Act on forests establishes that provinces shall oversee land-use planning for native forests (OTBN in its Spanish acronym), categorising potential uses of forestry lands: from conservation and sustainable management to their potential transformation for farming purposes.

Forests are divided into different categories as follows:

- Category I (in red): areas of high conservation value which shall not be dismantled nor used for wood extraction and shall be preserved as forests forever. This category includes natural reserves and its surrounding areas which have outstanding biological value and/or sites protecting important water resources (headwaters of rivers and other streams).
- Category II (in yellow): areas of high or medium conservation value which might be degraded but could be of high conservation value if restored. These areas shall not be dismantled, but could be subject to the following uses: sustainable use, tourism, fruit gathering and scientific research.
- Category III (in green): areas of low conservation value which can be partially or fully transformed upon previous conduction of an Environmental Impact Evaluation.

According to FSC-CW-RA-021-ARG-V.1 it has been interpreted that “areas protected under Category I (strict conservation) of National Law No. 26.331 are considered as HCV. Areas under Category II (conservation and harvesting with a management plan) are considered as HCVs only for biodiversity conservation”.

The results of the evaluations are filed at the biodiversity observatory (5); Native Forest Land-use Planning (Ordenamiento Territorial Bosque Nativo), with a national land map and maps and information relating to every province. Due to the high HCV 1-3 benchmarking value, table 3 was annexed to show the conservation categories for each province, which in the case of category I amounts to 9.7 Million ha and in the case of category II amounts to 30.7 Million ha.

Since the National Act on Forests (Ley de Bosques) was passed, the average annual deforestation rate dropped by 20% from 280,000 to 120,000 ha per year (25). According to official data and data provided by civil society organisations 1,145,044 ha are estimated to have suffered deforestation between the moment where the national act was passed and the year 2012. The NOA and NEA regions (image 5) are the most affected areas. 399,660 ha of native forest were destroyed in Santiago del Estero. 222.868 ha of native forest were destroyed in Salta. 113,109 ha were destroyed in Formosa. And finally, 102,592 ha of native forest were destroyed in Chaco (6,7). The following website provides a valuable set of data regarding these critical NOA, NEA and Great Chaco regions: The Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym) (15) and related documentation provides a set of high resolution maps.

National System of Protected Areas (Sistema Nacional de Áreas Protegidas) Within the National System of Protected Areas (8, 9) different categories of conservation areas are established: National Park, Natural Monument, National Reserve, strict Natural Reserve, Wild Natural Reserve, Educational Natural Reserve (Parque Nacional, Monumento Natural, Reserva Nacional, Reserva Natural Estricta, Reserva Natural Silvestre, Reserva Natural Educativa). Environmental corridors (Corredores Ecológicos) were created. These are huge areas of where intended to guarantee the biological link between different protected areas connected through an integral management system and a sustainable use of resources. The Administration of National Parks (Administración de Parques Nacionales) collaborates with neighbouring countries, provinces, local communities, NGOs involved in environmental protection and producers for the purposes of implementing this type of initiatives. The Green Missionary Corridor (Corredor Verde Misionero), the Alto Bermejo Corridor, the Andean North-Patagonic Corridor (Corredor Andino Norpatagónico) and the Great Chaco Corridors (Gran Chaco Argentino corridors) are all examples of this type of initiative. The National Environmental Information System (sistema de información ambiental nacional) (10) has made a list available of all protected areas in the country, divided into different jurisdictions, management categories, administrative categories and eco-regional subdivisions.

There are 402 protected areas in the country which cover approximately 26,700,000 ha of land. This amounts to a 9.57% of the national territory (source of data: Federal System of Protected Areas or SIFAP in its Spanish acronym, November 2012). This includes 13 biosphere reserves, 21 wetlands of international importance (Ramsar sites), 8 world heritage sites and 38 areas under national jurisdiction subject to the authority of the Administration of National Parks (Administración de Parques Nacionales). The rest of protected areas are subject to different types of management: provincial, local, university, private, NGO or mixed management. They are additionally subject to provincial or local regulation (10, 11).

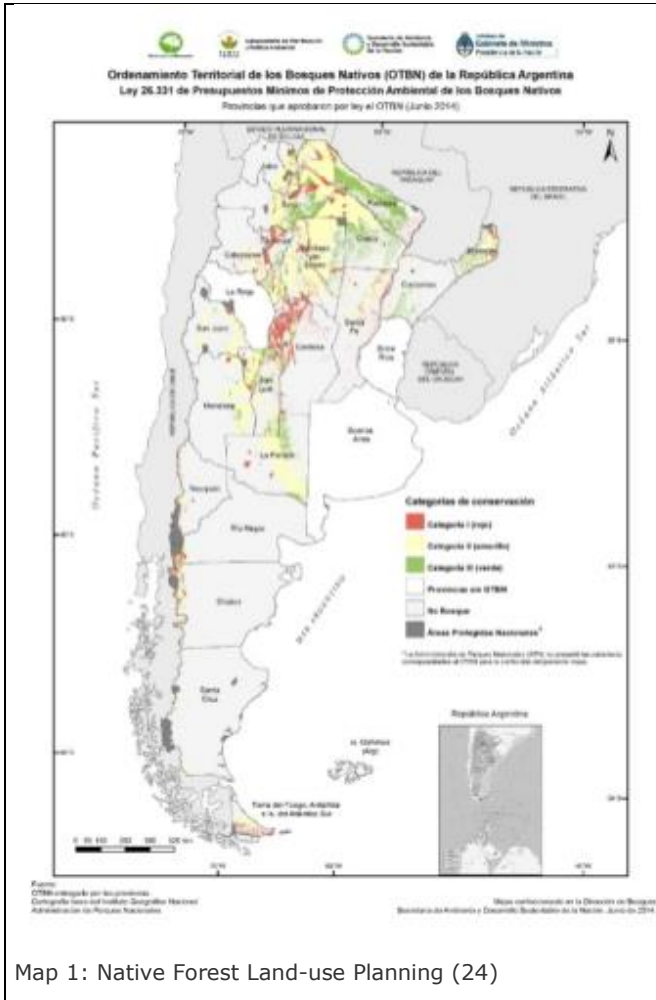
Biosphere Reserves

There are 15 declared Biosphere Reserves in Argentina which enjoy international protection (12) over a total of 11,535,979 ha of land which makes up the National Biosphere Reserves Network (Red Nacional de Reservas de Biosfera).

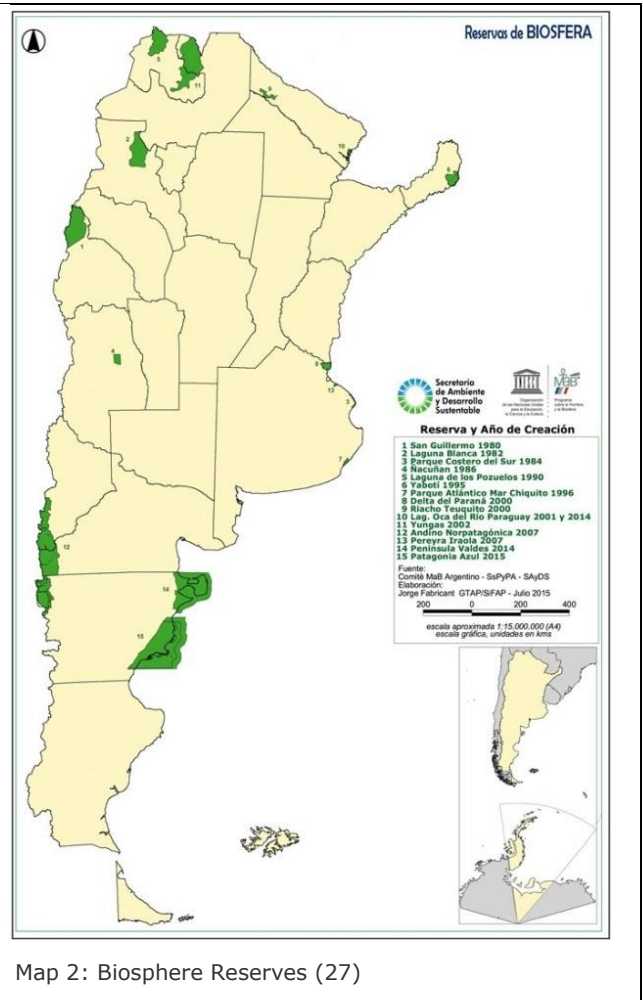
Ramsar

There are 22 sites in Argentina which have been declared wetlands of international importance (Ramsar sites) over a land surface of 5,625,407 ha (13/14).

Maps



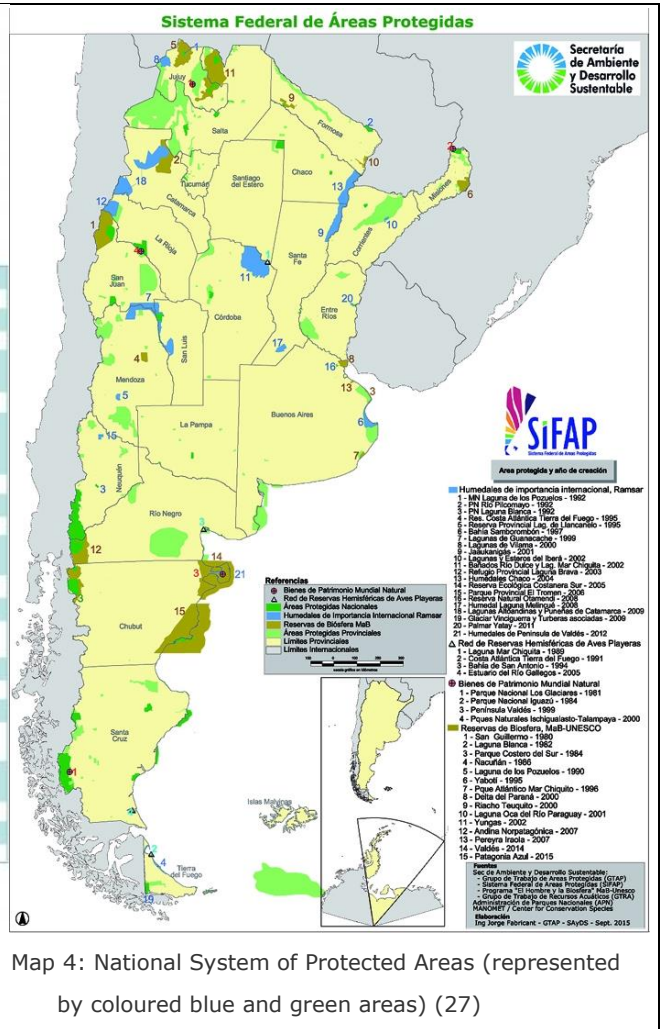
Map 1: Native Forest Land-use Planning (24)



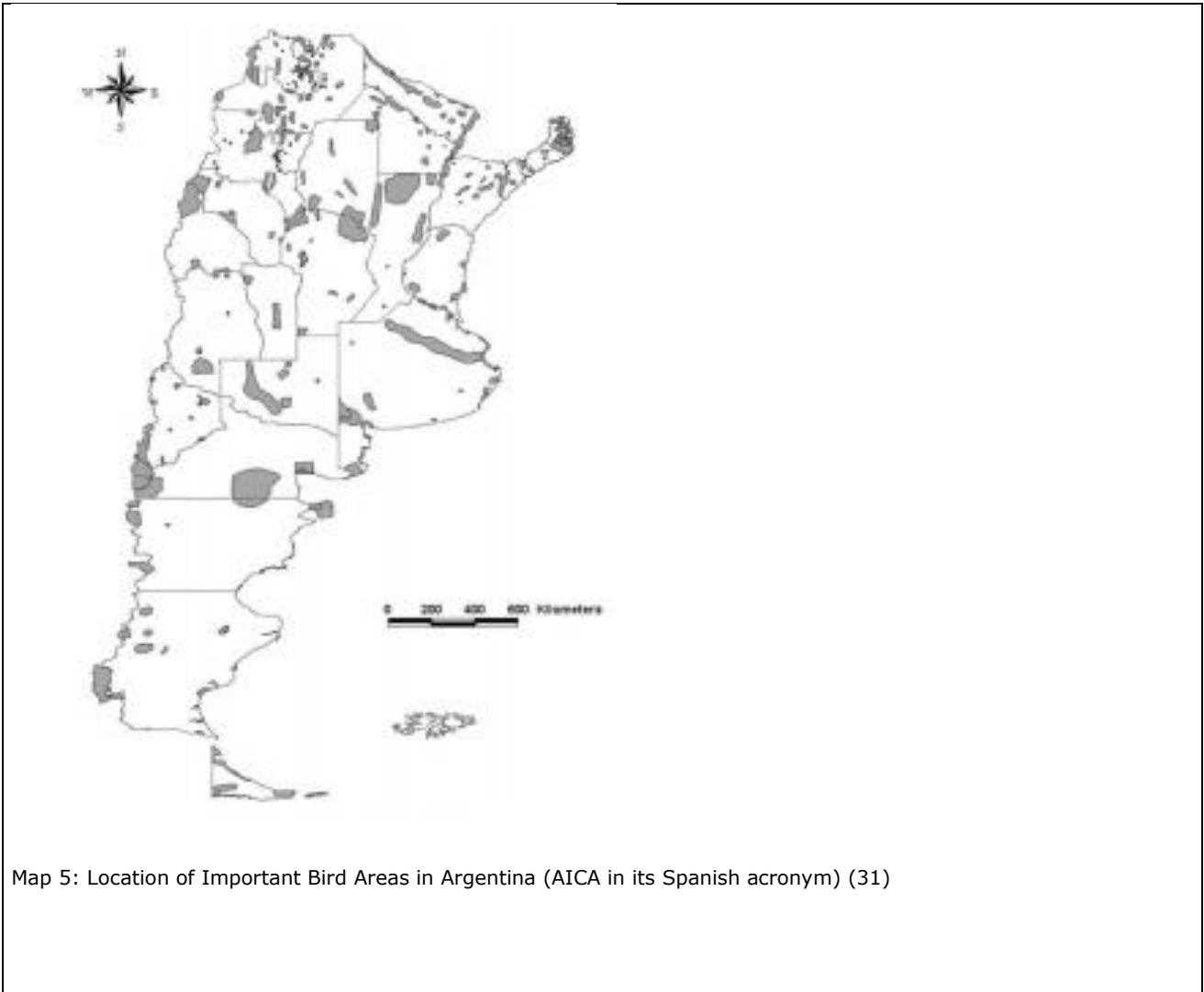
Map 2: Biosphere Reserves (27)



Map 3: Ramsar sites (13)



Map 4: National System of Protected Areas (represented by coloured blue and green areas) (27)



Map 5: Location of Important Bird Areas in Argentina (AICA in its Spanish acronym) (31)

Metas de Aichi para la Diversidad Biológica		% del progreso
Objetivo A	Meta 1- Mayor sensibilización	60%
	Meta 2 – Valores de la biodiversidad integrados	60%
	Meta 3 – Incentivos reformados	60%
	Meta 4 – Consumo y producción sostenible	30%
Objetivo B	Meta 5 – Pérdida de hábitats reducida por lo menos a la mitad	50%
	Meta 6 – Manejo sostenible	40%
	Meta 7 – Agricultura, acuicultura y silvicultura sostenible	50%
	Meta 8 – Contaminación reducida	45%
	Meta 9 – Especies exóticas invasoras	60%
Objetivo C	Meta 10 – Reducción de presiones en ecosistemas vulnerables	40%
	Meta 11 – Áreas protegidas	85%
	Meta 12 – Prevención de extinción	40%
Objetivo D	Meta 13 – Diversidad genética mantenida	60%
	Meta 14 – Ecosistemas y servicios esenciales salvaguardados	55%
	Meta 15 – Incremento en la resiliencia de los ecosistemas	40%
Objetivo E	Meta 16 – Protocolo de Nagoya	80%
	Meta 17 – Adopción de EPANBs	90%
	Meta 18 – Conocimiento tradicional respetado	50%
	Meta 19 – Conocimiento mejorado, compartido y aplicado	50%
	Meta 20 – Aumento de recursos	60%

Table 2: Aichi Biodiversity Target progress status measured in terms of percentage (22)

Provincia	Total	Por categoría de conservación					
		Rojo (I)		Amarillo (II)		Verde (III)	
		ha	%	ha	%	ha	%
Catamarca	2.433.682	587.123	24	1.543.593	63	302.966	12
Chaco	4.920.000	288.038	6	3.100.387	63	1.531.575	31
Chubut	1.052.171	419.351	40	613.324	58	19.496	2
Córdoba	2.923.985	2.393.791	82	530.194	18	0	0
Corrientes	770.319	63.840	8	292.251	38	414.228	54
Formosa	4.387.269	403.872	9	719.772	16	3.257.625	74
Jujuy	1.208.943	213.152	18	832.334	69	163.457	14
La Pampa	3.996.107	38.518	1	3.029.760	76	927.829	23
Mendoza	2.034.188	82.613	4	1.800.595	89	150.980	7
Misiones	1.638.147	223.468	14	967.192	59	447.487	27
Neuquén	543.917	192.686	35	347.672	64	3.559	1
Río Negro	478.900	181.900	38	252.700	53	44.300	9
Salta	8.280.162	1.294.778	16	5.393.010	65	1.592.366	19
San Juan	1.745.401	71.557	4	1.603.171	92	70.673	4
San Luis	3.152.630	526.962	17	1.887.363	60	738.305	23
Santa Fe	1.853.791	663.520	36	1.190.271	64	0	0
Santa Cruz	523.818	180.569	34	343.249	66	0	0
Sgo. del Estero	7.644.449	1.046.172	14	5.645.784	74	952.493	12
Tucumán	910.512	526.638	58	219.413	24	164.461	18
Tierra del Fuego	733.907	311.707	42	401.918	55	20.282	3
Total	51.232.298	9.716.255	19	30.713.961	60	10.802.082	21

Table 3: Land-use Planning Categories (I, II, III)

Information:

- CBD: <https://www.cbd.int/countries/profile/>
- Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.19/-56.01/ALL/grayscale/none/624,619,612?tab=analysis-tab>
- National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19/areas-prottegidas-52>
- National Act 26.331 (Ley 26.331): <http://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>
- National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19/otbn>
- WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/
- Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/situacion/
- National Act 26.331 (Ley 26.331): <http://www.parquesnacionales.gob.ar/areas-prottegidas/>

- Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): [http://ambiente.gob.ar/Ministry of Environment and Sustainable Development \(Ministerio de Ambiente y Desarrollo Sustentable\):](http://ambiente.gob.ar/Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable):)
http://awsassets.wwfar.panda.org/downloads/sifap_miguel_brunswig.pdf
- National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): http://190.210.206.19/reservas-de-biosfera_p1341
- (13) RAMSAR sites map <http://ambiente.gob.ar/recursos-naturales/recursos-hidricos/sitios-ramsar/>
- RAMSAR: <http://www.ramsar.org/es/humedal/argentina>
- SIGA Proyungas: <http://siga.proyungas.org.ar/mapas/?tematica=ambientes-naturales>
- CITES: <https://cites.org/sites/default/files/eng/app/2016/S-Appendices-2016-03-10.pdf>
- International Union for Conservation of Nature (Unión Internacional para la Conservación de la Naturaleza): <https://www.iucn.org/>
- UNCA Argentina Red List of Threatened Species:
http://cmsdata.iucn.org/downloads/lroja_sudamerica_2014.pdf
- Argentina Red Book of Endangered Argentine Mammals (Argentina Libro Rojo Mamíferos Amenazados de la Argentina) - 2000 <http://www.sarem.org.ar/wp-content/uploads/2015/03/Libro-Rojo-de-mamiferos-amenazados-de-la-Argentina-2012.pdf>
- Red Book. Endangered Argentine Mammals and Birds - 1997 (Mamíferos y aves amenazados de la Argentina - 1997): <https://www.sarem.org.ar/wp-content/uploads/2015/07/Primer-Libro-Rojo.pdf>
- List of Argentine Vertebrate in Risk of Extinction (Lista de Vertebrados Argentinos en Peligro de Extinción) 1992 Bertonatti, Claudio. González, Fabián Wildlife Foundation (Fundación Vida Silvestre):
http://www.iucn.org/sites/dev/files/content/documents/libros_rojosas.pdf
- Convention on Biological Diversity Argentina Report No. 5 Report:
<https://www.cbd.int/countries/?country=ar>
- National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/especies-nativas-amenazadas-36>
- Land-use Planning (Ordenamiento Territorial) <http://obio.ambiente.gob.ar/otbn>
- Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.19/-56.01/ALL/grayscale/none/624,619,612?tab=analysis-tab>
- WWF:
<http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- Federal System of Protected Areas: <http://190.210.206.19/areas-protegidas-52>
- Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym): <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/--reasPrioritariasGranChaco.jpg>
- Argentine System of Cultural Information (SINCA in its Spanish acronym):
<http://www.sinca.gob.ar/>
- National Strategy on Invasive Exotic Species (Estrategia Nacional sobre Especies Exóticas Invasoras): http://www.fao.org/fileadmin/user_upload/FAO-countries/Argentina/ToR/Invitacion_a_Licitar_FAOAR-2016-002.pdf

<http://conadibio.ambiente.gob.ar/archivos/web/CONADIBIO/file/Estrategia%20Nacional%20Especies%20Ex%C3%B3ticas%20Invasoras.pdf>

- (31) Important Bird Areas (AICAS in its Spanish acronym) in Argentina:
<http://www.revistaecosistemas.net/index.php/ecosistemas/article/viewFile/527/502>

3.3.1. Species Diversity – HCV 1

Concentrations of biological diversity including endemic species, and rare, threatened or endangered species that are significant at global, regional or national levels. HCV 1 sub-categories also consider:

- Areas that contain species that are listed as rare, threatened or endangered by IUCN and or Official National and/or regional lists;*
- Centres of endemism where concentrations of endemic species occur;*
- Areas that contain species that are listed as depleted or poorly reserved at national or regional scale;*
- Areas with mapped significant seasonal concentrations of species (e.g. migratory staging areas);*
- Areas of high species/communities diversity*
- Areas that are identified in the literature as refugia.*

3.3.1.1. HCV Occurrence

Please see also details on HCV 1 – 6 areas under the Context section.

No HCV areas inventory or map has been created thus far. The National Act No. 26.331 on Forests (Ley de bosques 26.331) is the only legal instrument that exists now offering a definition of an HCV area (under its categories I and II) and establishes the definition under the Native Forests Land-use Planning (Ordenamiento Territorial de Bosques Nativos).

HCV 1 occurs in most parts of the country, and it includes areas that contain concentration of biological diversity, including endemic, rare, threatened and endangered species that are significant at regional and national levels.

No systematised mapping of endangered, endemic, protected species is available. However, an HCV 1 occurrence assessment can be conducted at the regional level through the official list of endangered species, and the official maps of priority areas for conservation, available at the Federal System of Protected Areas (Sistema Federal de Áreas Protegidas), biosphere reserves, Ramsar wetlands, national protected areas, provincial protected areas (reservas de la biosfera, humedales Ramsar, áreas protegidas nacionales, áreas protegidas provinciales).

The presence of HCV1 is particularly significant in the following ecoregions, due to the ever growing extension of land being used for farming.

- Panaerense Forest (Selva Panaraense); Misiones Province (Provincia de Misiones) (Hotspot: Atlantic Forest): <http://190.210.206.19/ecorregiones/selva-panaraenseChaco>: <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/--reasPrioritariasGranChaco.jpg>
- Yungas, parts of the Salta, Jujuy and Tucumán provinces (Hotspot: Tropical Andes): <http://190.210.206.19/190.210.206.19/ecorregiones/selva-de-las-yungas>

As well as the entire Pampeña-Central region, given its high rate of human intervention and the fact that only a few relicts of native fauna and flora remain nowadays in the area (according to the opinions provided by the consulted experts [18])

- Natural rangelands.
- Delta
- All relicts of native flora
- Wetlands

Maps of locally protected areas are not produced by government agencies. Due to the insufficient efforts for HCV 1 profiling at the local level, it is necessary to access information with NGOs that work in the affected areas and have tools for their identification, such as Proyungas (14), Vida Silvestre (7) and Greenpeace amongst others (15). A local study (survey) must be conducted to determine the presence of HCV1s (species level) in the Cattle farming establishments.

3.3.1.2. Sources of information

- (1) Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.19/-56.01/ALL/grayscale/none/624,619,612?tab=analysis-tab>
- (2) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19/areas-protegidas-52>
- (3) National Act 26.331 (Ley 26.331): <http://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>
- (4) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19/otbn>
- (5) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (6) Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/
- (7) Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/situacion/
- (8) National Parks (Parques Nacionales): <http://www.parquesnacionales.gob.ar/areas-protegidas/>
- (9) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/> (10) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): http://awsassets.wffar.panda.org/downloads/sifap_miguel_brunswick.pdf
- (11) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): http://190.210.206.19/reservas-de-biosfera_p1341
- (12) RAMSAR sites map <http://ambiente.gob.ar/recursos-naturales/recursos-hidricos/sitios-ramsar/>
- (13) RAMSAR: <http://www.ramsar.org/es/humedal/argentina>
- (14) Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym): <http://siga.proyungas.org.ar/mapas/?tematica=ambientes-naturales>
- (15) International Union for Conservation of Nature (Unión Internacional para la Conservación de la Naturaleza): <https://www.iucn.org/es>
- (16) SENASA: <http://www.senasa.gob.pe/senasa/wp-content/uploads/2014/12/GUIA-DE-BUENAS-PRACTICAS-GANADERAS1.pdf>
- (17) National Strategy on Invasive Exotic Species (Estrategia Nacional sobre Especies Exóticas Invasoras): http://www.fao.org/fileadmin/user_upload/FAO-countries/Argentina/ToR/Invitacion_a_Licitar_FAOAR-2016-002.pdf
- (18) UNCA Argentina Red List of Threatened Species: http://cmsdata.iucn.org/downloads/lroja_sudamerica_2014.pdf

- (19) Selva Panaraense; Provincia de Misiones (Hotspot: Atlantic Forest): <http://190.210.206.19/ecorregiones/selva-panaraense>
- (20) Chaco: <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/--reasPrioritariasGranChaco.jpg>
- (21) Yungas, Partes de las provincias Salta, Jujuy y Tucumán (Hotspot: Tropical Andes): <http://obio.ambiente.gob.ar/ecorregiones/selva-de-las-yungas>
- Expert consultation conducted by NEPCon, 2014

3.3.1.3. Risk determination

Fragmentation and loss of native forest lands in Argentina caused by the expansion of farming is an on-going historical process. The extension of farming land is one of the main threat factors for HCV1 conservation. Farming-related deforestation (including that caused by cattle breeding) results in a significant fragmentation of natural habitats. Species of plants and wildlife associated to these environments are under serious threat nowadays in terms of long-term conservation.

This is particularly the case of the Pampeña – Central region, where farming has been displacing native flora and fauna for centuries and currently there are only a few relict landscapes, according to a consulted expert (18).

Over the last 20 years, 7.5 Million ha of native forest have been lost to farming and cattle production activities, particularly in the following ecoregions: Chacho, Yungas and Espinales located within the NEA region, especially in the Chaco and Formosa Provinces and in Santiago del Estero and Salta within the NOA region (7). To combat deforestation, the National Native Forests Act was passed (Ley de Bosques Nativos). However, per official data (1) and data provided by civil society organisations, an estimated 1,145,044 ha have been destroyed between the time when the Native Forest Act No. 26.331 (Ley de Bosque Nativo 26.331) was passed and late 2012 which also includes illegal farm establishment in areas I and II that are meant to be managed for their conservation values (also see Category 3.2 and 4 for more details).

Although 18.4% of the Upper Paraná Atlantic Forest, 6.4% of the Dry Chaco and 32.5% of the Yungas are now protected, large areas of these ecosystems are part of the productive landscape where unsustainable human activities pose a significant threat to biodiversity.

Argentina is signatory to the Convention on Biological Diversity. There is a national plan of action for achieving the goals of Aichi for Biological Diversity. According to the National Report presented in the Conference of the Parties (CBD), in July 2015, at the time just medium level of progress of the Aichi Targets has been achieved.

Information on HVC1 is relatively scarce. The challenge to identify HCV 1s, especially the habitats on the ground, is that all available information should be used. Apart from the declared areas of high conservation value (National System of Protected Areas [2, 5, 8, 9, 10]), Biosphere Reserves (11), RAMSAR (12,13)) there is the result of land use planning established in the Act 26.331 (Native Forest [3, 4]), which identify and map category I of high conservation and category II of biodiversity conservation value (6).

HCV 1 management finally relies on the inclination of those responsible for management of rural areas, and their willingness to uphold good farming practices (16). However, most existing guidelines do not cover livestock production specifically, nor do they offer proposals regarding the impact on high conservation value areas and biodiversity. The application and control over applicable legislation in the context of HCV 1 is practically non-existent.

3.3.1.4. Risk designation and specification

Elevated risk

3.3.1.5. Control measures and verifiers

Control measures

- Verify where the farms are in relation with protected areas, forests under categories I and II within established ecological corridors and illegal deforestation.

Verifiers:

- Deforestation monitoring maps in areas under categories I and II
 - Map of land property limits, including buffer zones
 - Provincial Native Forest Land-use Planning under categories I and II in accordance with National Forest Act 26.331 (OTBN in its Spanish acronym, Provincial Categoría I and II according to Ley de bosques 26.331).
- Conduct a study of local scope to identify the presence of HCV1 in farm land and neighbouring land (this must be conducted by experts and all stakeholders must be consulted).

Verifiers:

- Conduct a study to determine the biodiversity of endangered local wildlife and flora.
- List of species categorised according to type of threat, identifying rare species, local species or endangered species and species in danger of extinction as categorised in the IUCN Red List of Threatened Species- National/Provincial CITES lists that could be found in the industrial facilities (Lista de las especies por categoría de amenaza, identificando especies raras, endémicas o en peligro de extinción y amenazadas de acuerdo a lista de UICN-Listas Nacionales/provinciales-CITES encontradas en el establecimiento productivo).
- Superposition of GIS maps featuring the farm's land property limits and the location of potential HVC 1 areas identified in the area.

- If any HCV are found, establish an appropriate Action plan for HCV 1 management including a list of identifies risks and associated mitigation measures in place.

Verifiers:

- Rare species/species at risk of extinction conservation and management plan including actions to promote the protection and improvement of their habitats.
- Creation of signs or posters indicating prohibited activities in the farm (poaching, hunting, fishing, fire use, throwing garbage, etc.)
- Control of invasive exotic species
- On-the-ground inspections. Interviews with employees on their skills and work methods
- Restoration and monitoring plan for areas with HVC 1 sites

3.3.2. Landscape-level ecosystems and mosaics – HCV 2

Large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance. Sub-categories:

- a) *Intact Forest Landscapes (IFL map uses the most recent coverage)*

- b) *Landscape-scale natural forests that have experienced lesser levels of past human disturbance (e.g., minimal timber harvesting) or other management (e.g. fire suppression), or areas within such forests.*
- c) *Forests recognised as being regionally significant at the bioregion or larger scale by conservation organisations (in formally recognised reports or peer reviewed journals) due to the unusual landscape-scale biodiversity values provided by size and condition of the forest relative to regional forest land cover and land use trends.*
- d) *Forests that provide regionally significant habitat connectivity between larger forest areas or between refugia and mosaics.*
- e) *Significant Roadless areas.*
- f) *Significant Forests that haven't been affected by forest management activities.*

3.3.2.1. HCV Occurrence

To identify HCV2 sites in Argentina, we have used data from Intact Forest Landscape (IFL) maps corresponding to two Biodiversity Hotspots identified in Argentina. The critical Ecoregions in Argentina are the Selva Paranaense, Bosques Andino-Patagónicos and the Yungas. These forest ecoregions are also identified as Conservation International Hotspots.

- **Panaerense Rainforest (Selva Paranaense), Missions Province (Provincia de Misiones) (Hotspot) (7).** In the Selva Paranaense Forest Region it was defined an area of approximately 1 million ha named "Green Corridor" in the Province of Misiones by Provincial Law XVI-60 -previously numbered 3.631-. The Green Corridor includes formally public and private protected areas as well as private land under different uses and management. Although forest conversion is allowed inside the corridor, it requires a special approval by the provincial government.
- **Yungas, parts of the following provinces: Salta, Jujuy and Tucumán (Hotspot) (8).** The Intact Forest Landscapes (IFL) Mapping Team identified the Yungas Ecoregion and the WWF identified among the globally priority ecoregions the Yungas or Selva Tucumana Boliviana and designed it as a "Global 200". This area is part of the Hotspot "Tropical Andes" area according to Conservation International
- **The Esteros de Iberá (5).** protected by the Iberá Natural Reserve that covers 1,300,000 ha, including the Iberá Provincial Park of 482,000 ha. in the Province of Corrientes. The Intact Forest Landscapes (IFL) Mapping Team classified the Ibera Wetland Ecoregion. An area of 24,550 ha of this wetland was declared a Ramsar site and there is an ongoing project to create a National Park
- **Andean forests (temperate Valdivian Forests) (Bosques template Valdivianos).** constitutes one of the temperate forest remnants at the global level in a good conservation status. It has a high biogeographic singularity recognized by the World Resources Institute; by WWF that identified it as a Global 200 globally priority ecoregions, by Conservation International as one of the Hotspots, by BirdLife International as globally important for the conservation of endemic species and by the Intact Forest Landscapes (IFL) Mapping Team
- **Lenga Forests in Tierra de Fuego**

In addition, according to the HCV Resource Network definition and the opinions of the consulted experts (13), to identify HCV2 sites we should also consider significant extensions of land where there has been little to no human intervention in the ecoregions of the dry Chaco and the humid Chaco. Consequently, forests in Chaco should qualify as HCV2 (Image 3). In fact, the Native Forest Land-use Planning (Ordenamiento Territorial del Bosque Nativo) (Image 2) identifies great part of the Chaco territory as territory within categories I and II. Continuous large areas categorized as I (red) and/or II (yellow) in the Minimum Budget for Forest Protection Law have great potential for containing HCV 2.

Image 1: HCV2-associated Protected Areas (5); Image 2: Chaco Categories I and II according to the Native Forest Land-use Planning (OTBN in its Spanish acronym) (11); Image 3: Great Chaco features in deep green (Gran Chaco)

¹ HCV 2 Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and that contain viable populations of the great majority of the naturally occurring species in natural patterns of distribution and abundance.

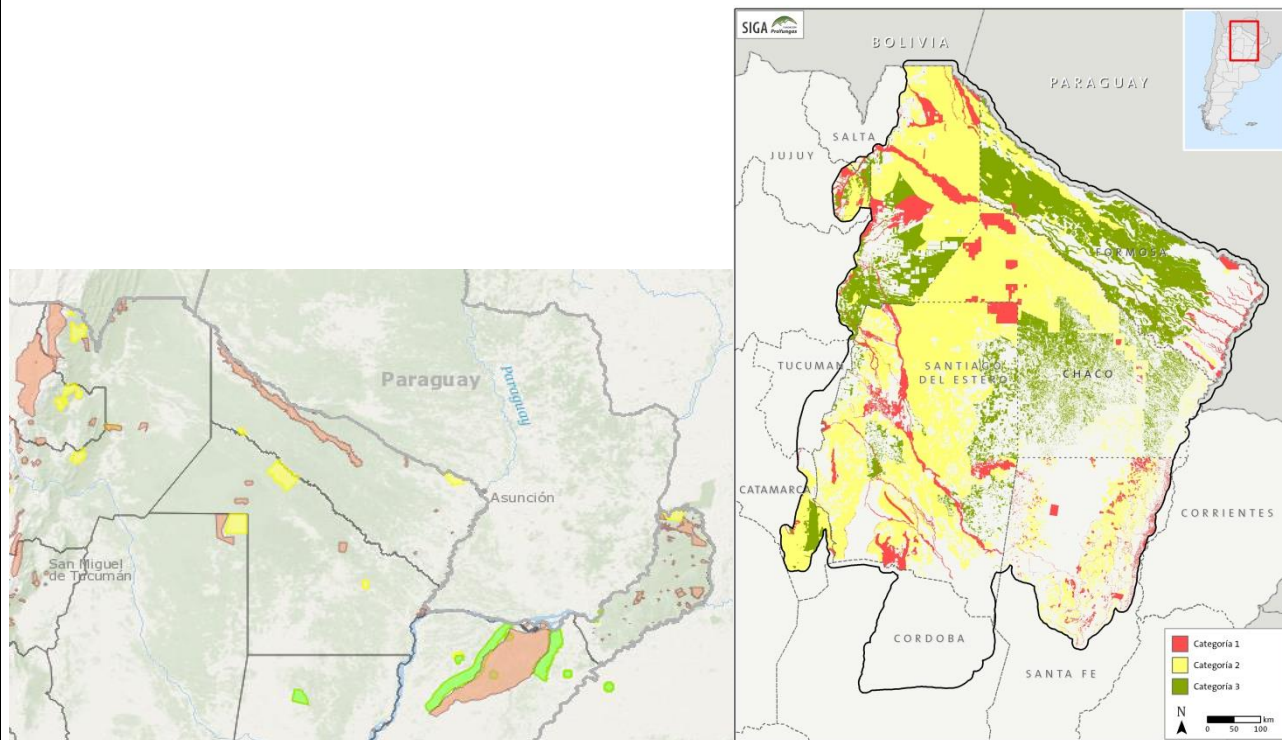


Image 1: HCV2-associated Protected Areas (5) all coloured areas; Image 2: Chaco Categories I (Red), II (Yellow) and III (Green) according to the Native Forest Land-use Planning (OTBN in its Spanish acronym) (11)

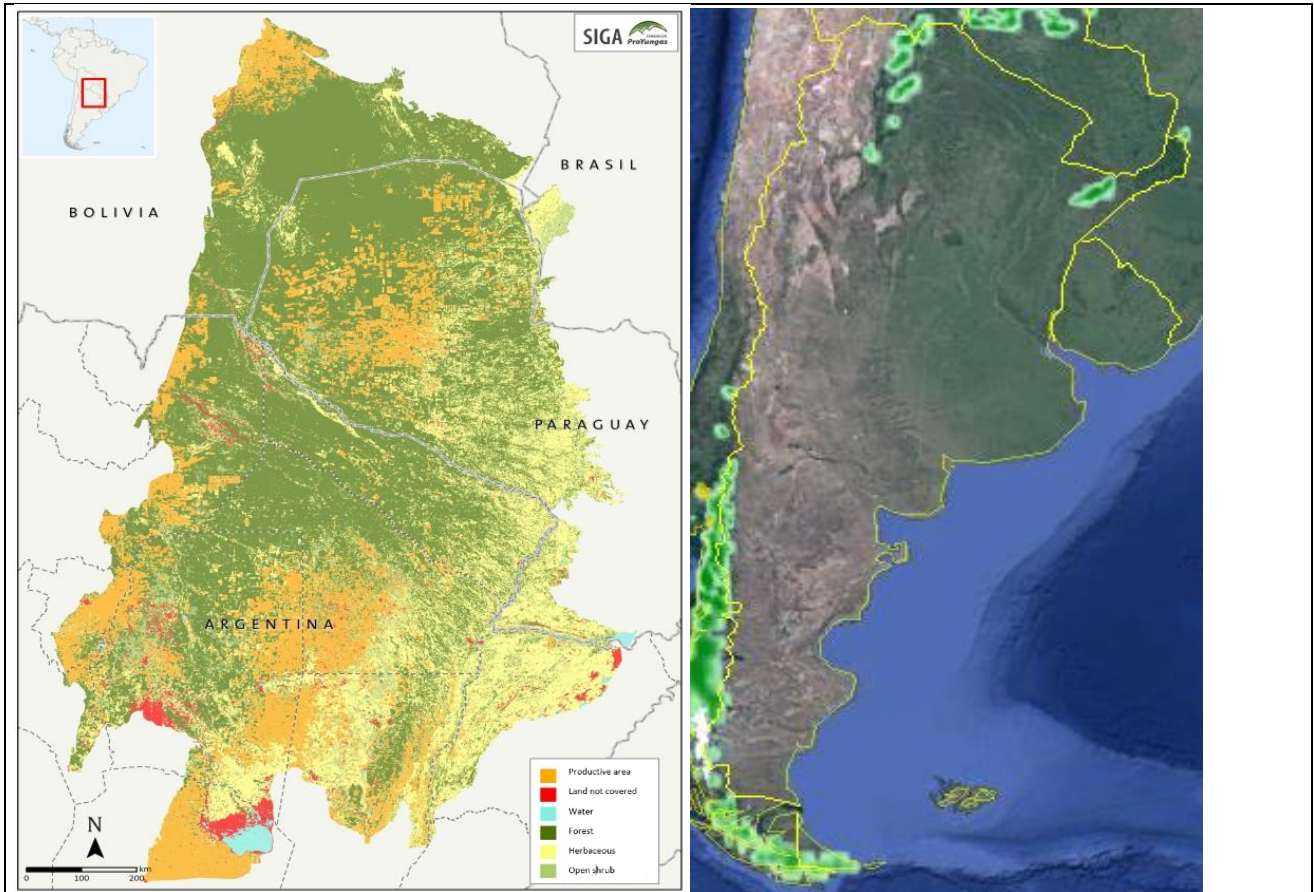


Image 3: Great Chaco features in deep green (Gran Chaco); Image 4: Argentina with areas of HCV 2 according to Intact Forest Landscapes, without considering the province of El Chaco (1).

3.3.2.2. Sources of information

- Intact Forests Landscapes: <http://www.intactforests.org/data.ifl.html> /IFL Mapping Team (2016)<http://www.intactforests.org/world.webmap.html>
- (2)OBIO: <http://190.210.206.19/ecorregiones/selva-panaraense>
- (3)OBIO: <http://190.210.206.19/ecorregiones/selva-de-las-yungas>
- (4)OBIO: <http://190.210.206.19/areas-protegidas-52>
- (5)WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (6)OBIO: <http://190.210.206.19/otbn>
- (7) Hotspot: Atlantic Forest: <http://190.210.206.19/ecorregiones/selva-panaraense>
- (8) Hotspot: Tropical Andes): <http://190.210.206.19/ecorregiones/selva-de-las-yungas>
- (9) Federal System of Protected Areas (Sistema Federal de Áreas Protegidas): <http://190.210.206.19/areas-protegidas-52>
- (10) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (11) SIGA (ProYungas): <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/OTs.jpg>

- (12) SIGA (PorYungas): http://siga.proyungas.org.ar/wp-content/uploads/2015/02/UAmbientales_GCH.jpg
- (15) Preliasco P. y F. Miñarro. 2016, LA GANADERÍA EN EL BOSQUE CHAQUEÑO, ¿AMENAZA Y PARTE DE LA SOLUCIÓN? En: INFORME AMBIENTAL ANUAL 2016 (FARN). Available in: <http://farn.org.ar/wp-content/uploads/2016/07/09Preliasco-Min%CC%83arro.pdf>
- (16) Brown, A., Pacheco, S. and Cristobal, L., 2010. Bitácora. Los caminos del Chaco. Obras viales y paisajes de conservación en la región chaqueña. Fundación ProYungas, Ediciones del Subtrópico. 147pp. Available in: <http://documents.worldbank.org/curated/en/991751468202180639/pdf/715420WP0p12019800PUBLIC00Bitacora0Chaco.pdf>
- (17) Fundación Vida Silvestre Argentina. Interactive Biodiversity Map (Mapa Interactivo de Biodiversidad) <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>

Consulted experts:

- (13) Alejandro Brown: He stresses the importance of El Chaco as a HCV2 area
- (14) Rolando Teves: He mentions the existence of great areas in El Chaco which have had little human intervention and remain almost completely virgin.

3.3.2.3. Risk determination

There is a risk of fragmentation of conversion of HCV 2 values. HCV 2 areas exist in the North of Argentina (1, 7, 8).

Various areas defined as HCV 2 are protected under the Federal System of Protected Areas, under different conservation categories like National and Provincial Parks. Apart from that, the HCV 2 areas are mainly classified as Category I (red) and II (yellow) in the Native Forest Land Plan that provides a legal protection to the forests according to its conservation value and establishes which activities can be developed.

Regardless of this protection system, it cannot be ensured that these HCV 2 areas are properly protected and without risk of being impacted from not well implemented forestry management activities, deforestation due to legal and illegal natural forest conversions (see category 4), fires, and overgrazing.

In 2013-2014, about 60,000 ha of the total forest that was converted to other uses (150,000 ha) in forests regions of Parque Chaqueño, selva Paranense, Selva Tucumana Boliviana and three the Espinal Region took place illegally in in forests Category I or II, due to a lack of control politics and resources (16).

Great part of the dry Chaco and parts of the humid Chaco belong in OTBN categories I and II (Native Forest Land-use Planning), however, the Parque Chaqueño is the region under greater pressure of habitat removal and fragmentation (17); due to the progressive extension of the land dedicated to farming.

The focus of any impacts on HCV2 values should be placed within the provinces of Salta, Santiago del Estero (NOA), Chaco and Formosa (NEA) (10, 12, 6).

A criticized method for the installation of silvopastoral systems, but approved by the authorities, includes the mechanical clearance of parts of the forest for the cultivation of pastures for cattle ranching, which represents a new threat for the region (15) compounding the threat to HCV2 by forest management.

The HVC2 Yungas forests in the provinces of Salta, Jujuy and Tucumán, are relatively well protected from cattle farm establishment due to being in the foothills of the Andes and to being

mostly part of provincial and national parks (4, 9), so there is no evidence of risk to HCV2 degradation.

The Pampeña – Central and Cuyo regions do not have any HCV 2, so they have no risks related to HCV 2.

The native HVC 2 forests located in Tierra de Fuego and in the Andes in Patagonia are in the most part located within national or provincial parks, where not livestock production is carried out.

3.3.2.4. Risk designation and specification

NOA and NEA- Elevated Risk: considering only the provinces of Salta, Santiago del Estero, Chaco and Formosa, where large intact areas of the Chaco forest (dry and humid) are at risk because of because of the farming land boundary advancing and consequently land use conversion of HCV2 areas

Pampeña Central, Cuyo and Patagonia. – Low risk-

In the Patagonia, Pampeña – Centro and Cuyo regions HCV2 is not present and therefore considered to be low risk.

3.3.2.5. Control measures and verifiers

Control measure

- Check the location of the facility in relation to protected areas, category I and II forests of established ecological corridors and illegal deforestations and the HCV 2s identified on a national and international level.

Verifiers:

- GIS map on recent satellite imaging showing the demarcations of the cattle farm and the location of HCV 2s and their connectedness to other areas (Mapa GIS con los deslindes del establecimiento y la ubicación de todas las áreas con atributos de alto valor de conservación).
- GIS mapping: road network, facilities, biological corridors at a regional or countryside level, cultivation/production area, recent satellite imaging. Production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
- Category I and II OTBN map according to the Act 26331 on Forests (ley de bosques 26.331). Mapa OTBN Categoría I y II según ley de bosques 26.331.
- Conduct/Obtain a local level study to identify the presence of HCV2, both in the land occupied by the Farm and in adjacent lands (This should be carried out by experts and interested parties should be consulted).

Verifiers:

- Study of the HCV 2s identified at a national (including el Chaco) and international level.
- Overlapping GIS maps with the facility's demarcations and the location of possible HVC 1s identified in the area.
- If HCV2 is found, ensure that an action and management plan for the HCV2s is put into place with a list of the risks identified and any mitigation measures present.

Verifiers:

- Conservation and management plan for HCV2 of the facility (if it exists) and the biological corridors that establish connectedness between HCV2 areas.
- Action and management plan for HCV 2 with a list of the risks identified and mitigation measures.
- Plan and procedure to restore degraded areas.

3.3.3. Ecosystems and habitats – HCV 3

Rare, threatened, or endangered ecosystems, habitats or refugia. Sub categories:

- a) Existing forests in forest landscapes where these ecotypes are rare;*
- b) Areas of important genes or genetically distinct populations;*
- c) Ecosystems that are depleted or poorly reserved at the regional or national scale;*
- d) Old growth forests, outside of forest biomes where the concept is redundant;*
- e) Remnant natural forest vegetation in heavily cleared landscapes.*

3.3.3.1 HCV occurrence

There is no categorisation or profiling of HCV 3s. It is essential to consult with local experts and people who live near the production unit. It is advisable to consult with National Parks (Parques Nacionales), universities and NGOs with expertise in the field.

The existence of HCV3 proxy ecosystems and habitats is depicted in image 1 below (7), where only the greatest patches can be seen, but where it is made sufficiently clear that there is evidence suggesting there are many locations where there is overlap with smaller pieces of land at landscapes where soy is grown. Overall, there is no systematised profiling of HCV3s and thus, the entire area under assessment should be considered an area of elevated risk.

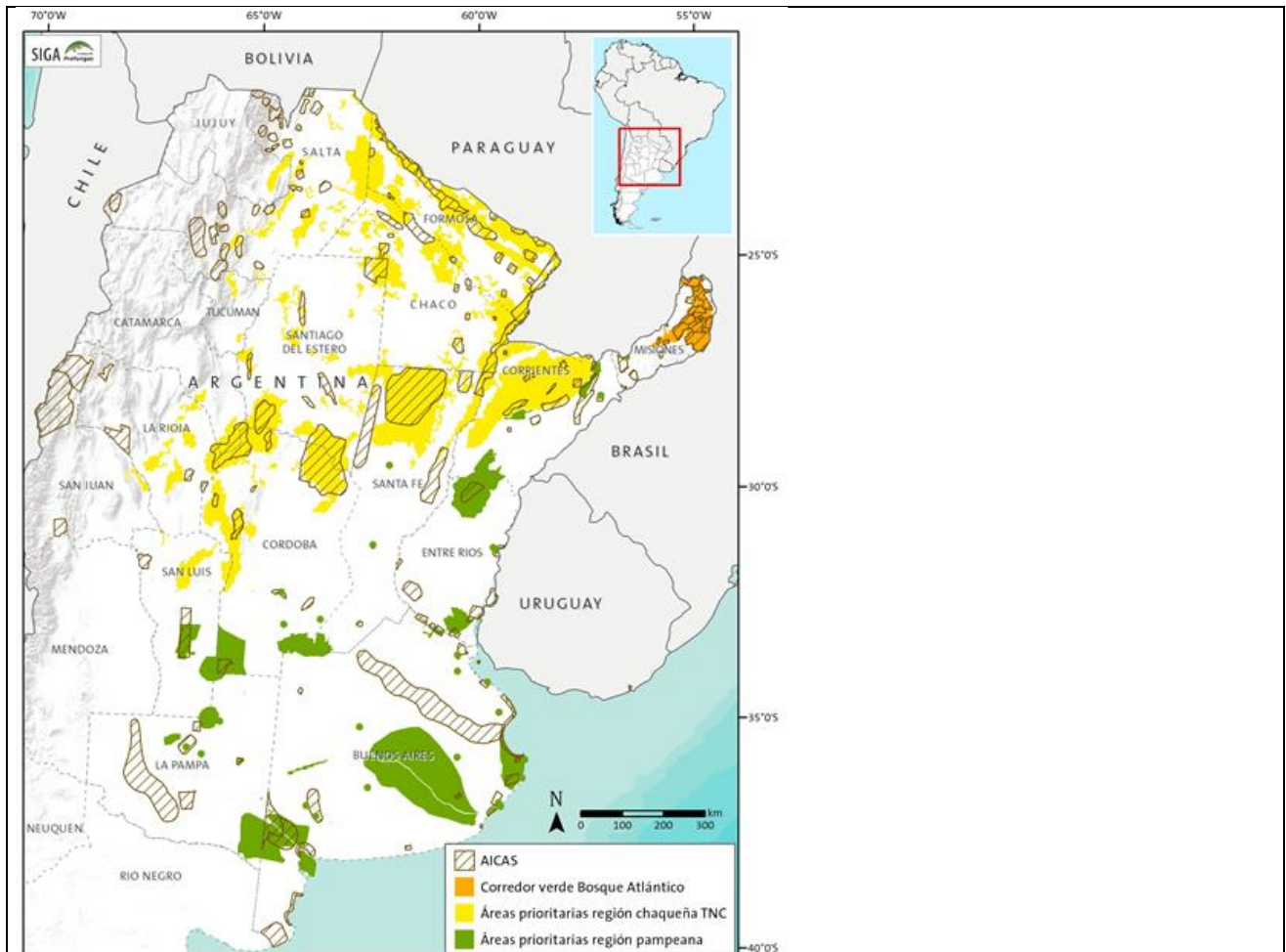


Image 1: Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym) Priority Areas. (Legend- AICAS=IBAs (Important Bird and Biodiversity Areas) Orange: Atlantic Forest Green corridor/ Yellow: Chaqueña Region priority areas/Green: Pampeña Region Priority Areas)

See also, the general context section for all HCVs.

Pampeana - Central Region

Due to the intensive use of the Pampeña – Central region for agriculture for decades, the native flora and fauna of the Pampa ecoregion has been lost, and less than 10% of the ecoregion’s surface area is in a well conserved state (between 1998 and 2002 more than 900,000 hectares of grasslands were lost making way for agriculture, forest plantations and residential developments). Despite this critical situation, la Pampa has one of the smallest protected areas of the country’s natural reserves. According to the National Parks Administration, la Pampa has barely 1.02% of its area protected (1). Despite there being no official identification for HCV3, the delta of the Paraná river, found in the Pampeña – Central region could be considered as is HCV 3 (see context for more details on the occurrence of HCV 1 to 6). In general, these natural vegetation relict formations located in the Pampeña region can be considered HCV 3, given the almost total disappearance of the original ecosystems (3, Expert Consultation).

3.3.3.2. Sources of information

- Vida Silvestre: <http://www.vidasilvestre.org.ar/asociate/empresas/pampas/>
- CBD: <https://www.cbd.int/countries/?country=ar>

- (3) Consulted Expert: Alejandro Brown ProYungas

3.3.3.3. Risk determination

There is a risk that HCV 3 values are threatened by livestock production linked to removal by land conversion. In Argentina, there are no adequate measures to protect HCV 3s outside of official protection under national parks and the Native Forest Law.

As detailed in the context (also in 3.2 and 4.1.) the main threats to HCV 3 is land conversion including for cattle ranching. Furthermore, there has been limited progress in achieving Aichi CBD targets by the Argentine Government, and the tasks to identify and map HCVs in general and specifically HCV 3s have not been carried out (2).

HCV 3 is identified and/or its occurrence is likely in the area under assessment and there are threatened by farm management activities AND there is no progress in achieving Aichi biodiversity targets.

3.3.3.4. Risk designation and specification

Elevated risk

3.3.3.5. Control measures and verifiers

Control measure

- Check the location of the facility in relation to protected areas, category I and II forests of established ecological corridors and illegal deforestations and the HCV 3s identified on a national and international level.

Verifiers:

- GIS map on recent satellite imaging showing the demarcations of the facility and the location of HCV 3s and their connectedness to other areas.
- GIS map showing the demarcations of the facility and the location of all the areas with high conservation value attributes.
- GIS mapping: road network, facilities, biological corridors at a regional or countryside level, cultivation/production area, recent satellite imaging.
- Production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
- Category I and II OTBN map according to the forest law 26331 (ley de bosques 26.331).
- Local level study to identify the presence of HCV3, both in the land occupied by the Cattle Farm and in adjacent lands (This should be carried out by experts and interested parties should be consulted).

Verifiers:

- Study of the HCV 3s identified at a local and regional level.
- Overlapping GIS maps with the facility's demarcations and the location of possible HVC 1s identified in the area.
- Information from regional and national expert organisations (Greenpeace, WWF, Vida Silvestre, Proyungas. Among others)

- If HCV is found, ensure that an action and management plan for the HCV2s is put into place with a list of the risks identified and any mitigation measures present.

Verifiers:

- Action plan with a list of the risks identified and mitigation measures for HCV3s at a property level.
- Conservation and management plan for HCV2 of the facility (if it exists) and the biological corridors that establish connectedness between HCV2 areas.
- Plan and procedure for the restoration of degraded areas.
- Check that a cattle management plan exists that allows for the periodic or permanent removal of cattle (to guarantee natural recuperation).

Verifiers:

- Existence of protective fencing or similar measures.
- Plan and maps regarding the management of the farm's cattle relating to the high conservation value areas.

3.3.4. Critical ecosystem services – HCV 4

Basic ecosystem services in critical situations, including protection of water catchments and control of erosion of vulnerable soils and slopes. Sub-categories:

- a) *protection from flooding;*
- b) *protection from erosion;*
- c) *barriers from destructive fire;*
- d) *clean water catchments*

3.3.4.1. HCV Occurrence

All the regions under observation have HCV 4 areas.

The NOA, NEA and Pampeña-Central (Cuyo) and Patagonia regions have the following ecosystems:

- Native forests, which are important because of the environmental functions and services that they provide to society, such as drinking water catchment basins. (Law on native forests 26331 [Ley de bosques nativos 26.331]) (Map 2)
- Wetlands are also present in the three regions, and are recognised for the role they play in water regulation and as sites of special interest like the drinking water catchment basins (Map 3).
- The grasslands present in the Pampeña Central and NEA regions are an equally important ecosystem for the role they play in flood protection, erosion control (10) the drinking water catchment basins.

Protection of Native Forests

Law 26331 (ley 26.331) (see 3.1, 4.1) states that category I and II forests cannot be replaced with other uses or be degraded. The basins of the NOA and NEA regions rely on a protection framework laid out in the Territorial Regulations on Native Forests (Ordenamiento Territorio del Bosque nativos) in categories I (conservation) and II (sustainable management), in the Pampeña –Central region and the province of Buenos Aires there are no finalised territorial regulations. Within environmental legislation soil conservation by means of the forests is considered (law 13273, law 26331, see 3.1).

Soil protection

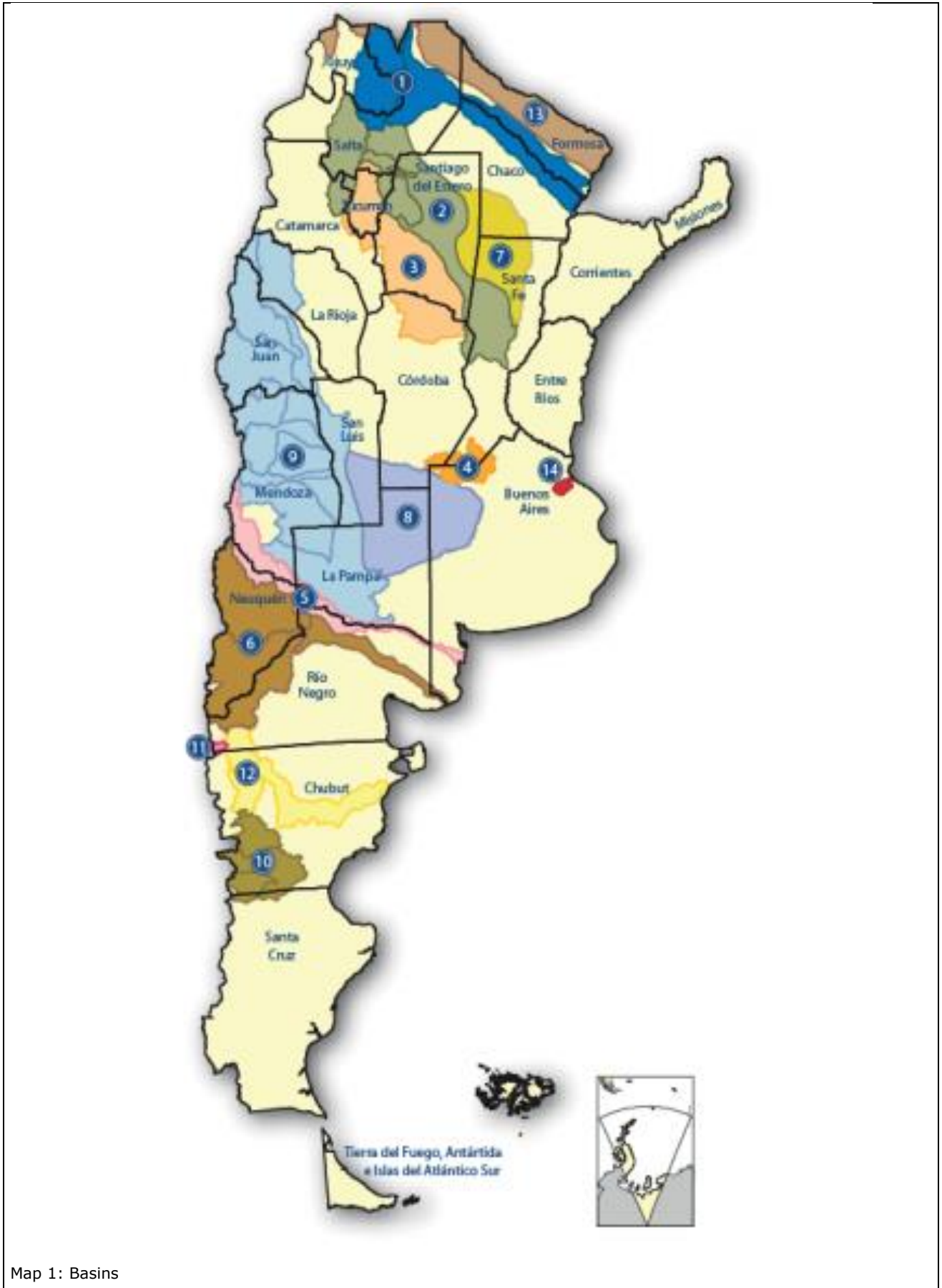
The new text of the Civil Code establishes guidelines for the conservation of property, important for the conservation of natural soil conditions, which means that measures to correct agricultural practices and insist on conduct to protect natural soil conditions can be adopted

(1). In the Rural Code, it is set down that within the public sphere the provincial Executive Power is authorised to determine regions or areas that have suffered erosion, to be able to efficiently control the state of these areas, and to apply obligatory plans and work to restore the quality of or maintain fertility conditions (1). Law 22428 for the Preservation and Regeneration of the Productive Capacity of soils (Ley 22.428 de Conservación y Recuperación de la Capacidad productiva de los suelos) (2) stipulates the aims and the scope of implementation. It also provides for an opt-in Scheme for Provincial Enforcement Authorities (Régimen de adhesión de Autoridades Provinciales de Aplicación) (chapter II) as well as covering voluntary soil conservation consortiums. In article 1 it states that private and public action for conserving and regenerating the productive capacity of soils is of general interest. Chapter IV sets out the benefits for agricultural producers of becoming a member of a Soil Conservation Consortium formed in accordance with the provisions of this law, which make investments and expenditure directly linked to soil preservation and regeneration by way of complying with the plans and programmes that local enforcement authorities pass on the motion of the Consortium (1,4,5). Law 24701 ratifies the United Nations Convention to Combat Desertification (Convención de las Naciones Unidas de Lucha contra la Desertificación) and its instruments (see 3.1).

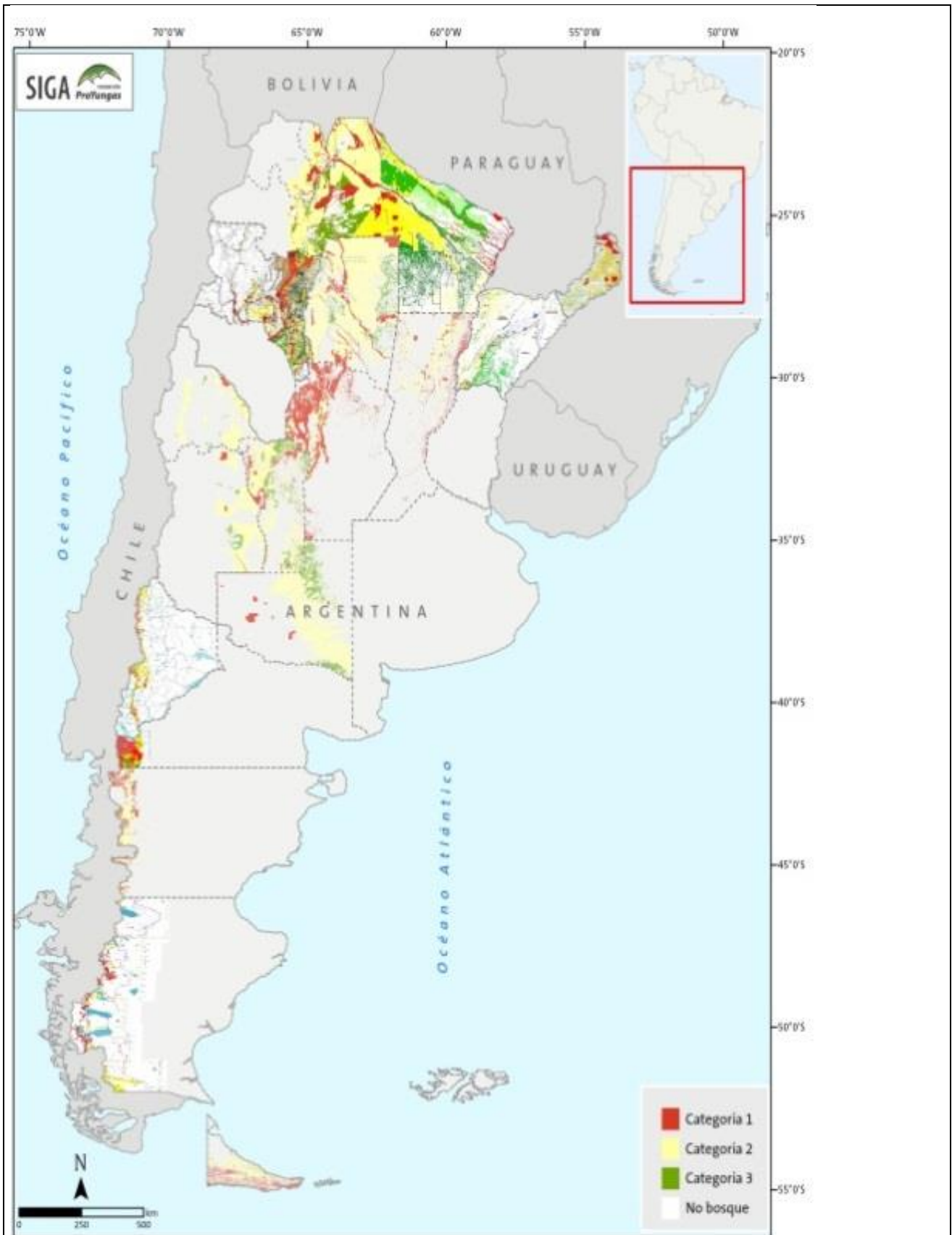
Protection of water resources

Argentina has law 25688 that establishes the "Scheme for Environmental Management of Water" (Régimen de Gestión Ambiental de Aguas) (see 3.1). This specifies the minimum environmental standards for water conservation, exploitation and proper use. Article 7 outlines the directives for the protection and replenishment of aquifers. Article 8 considers declaring basins, aquifers, areas or bodies of water to be specially protected critical areas because of their natural characteristics or those of environmental interest. Water basin committees are created for inter-jurisdictional basins. Each province regulates its own natural resources and has laws, resolutions and regulatory decrees on this subject. The regulatory framework on the use and preservation of this resource is usually called the "Provincial Water Code" (Código de Agua Provincial). (8) The National Water Plan identifies Argentina's main basins and treats the subject of water and water basins as urgent (1). In the area under observation the following basins were identified: Bermejo River, Juramento-Salado River, Pilcumayo River, Hídrica bajos Submeridionales, Salí Dulce River, Laguna La Picasa Basin, the Water Region of the North-East of the Pampas Grasslands (Map 1).

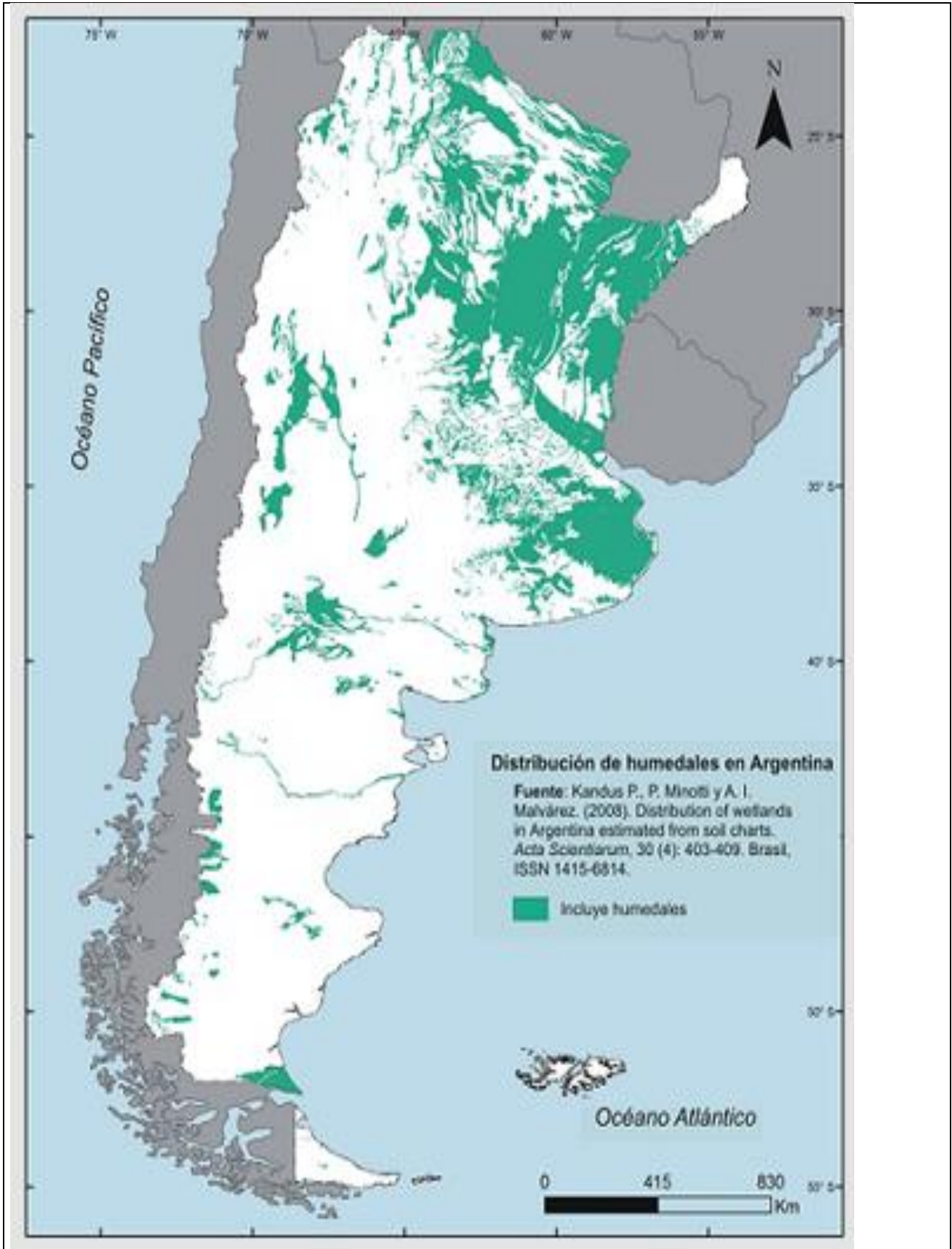
In the area under observation the following basins were identified:



Map 1: Basins

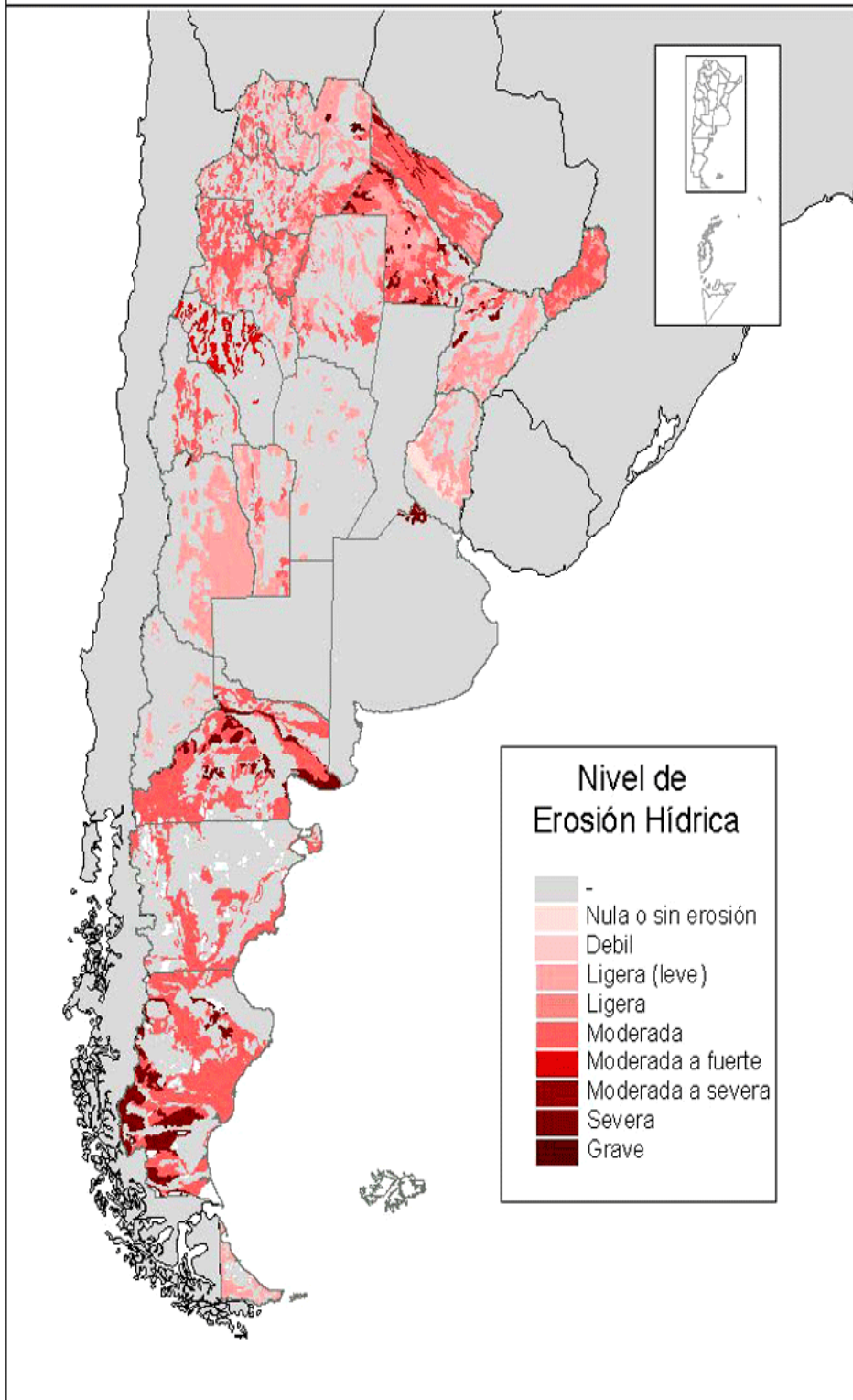


Map 2: OTBN



Map 3: Location of wetlands

Erosión Hídrica como Limitante de la Productividad del Suelo



Map 4: Water erosion of soils

3.3.4.2. Sources of information

- (1) Environmental law - Soil resource - UBA: Derecho ambiental-Recurso suelo-UBA: <http://federacionuniversitaria71.blogspot.com.ar/2008/09/recurso-suelo.html>
- (2) Law for the Conservation and Protection of Soils (Ley de conservación y protección de suelos): <http://www2.medioambiente.gov.ar/mlegal/suelo/ley22428.htm>
- (3) Publication of environmental laws: <http://cedei.produccion.chaco.gov.ar/SIG/LEYES%20AMBIENTALES%20NACION%20ARGENTINA.pdf>
- (4) INTA The key to conservation is in good practice: <http://intainforma.inta.gov.ar/?p=17579>
- (5) National regulations on control of soil degradation (Normas nacionales sobre el control de la degradación del suelo): <https://observatoriodelglifosato.wordpress.com/2-ley-8-318-conservacion-de-suelos-regimen/>
- (6) INTA Control soil to manage water: <http://intainforma.inta.gov.ar/?p=32233>
- (7) INTA A strategic resource for Argentina (INTA Un recurso estratégico para la Argentina): <http://intainforma.inta.gov.ar/?p=30120>
- (8) System for environmental management of waters (Régimen de gestión ambiental de aguas) <http://servicios.infoleg.gob.ar/infolegInternet/anexos/80000-84999/81032/norma.htm>
- (9) Fundación Vida Silvestre <http://www.vidasilvestre.org.ar/associate/empresas/pampas/>
- (10) Grasslands services (Servicios de los pastizales): <http://www.fvsa.org.ar/situacionambiental/pampa.pdf> *not working*
- (11) Animal production and soil: http://www.produccion-animal.com.ar/suelos_ganaderos/49-efectos_pisoteo.pdf
- (12) Scielo: http://www.scielo.org.ar/scielo.php?script=sci_arttext&pid=S1667-782X2008000300002
- (13) INTA Good Practices to Protect the Soil (Buenas prácticas para preservar el suelo): <http://intainforma.inta.gov.ar/?p=16371>
- (14) Home Office (Ministerio del Interior): <http://www.mininterior.gov.ar/plan/docs/plan-nacional-agua.pdf>
- (15) Proyungas: <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/OTsArgentina.jpg>
- (16) San Martin National University: <http://www.unsam.edu.ar/humedales/>
- (17) Soil erosion (Erosión Suelo): <http://geografiade5proffautto.blogspot.com.ar/2014/09/aguas-continentales-de-la-argentina.html>
- (18) Iprofesional: <http://www.iprofesional.com/notas/212108-Argentina-envenenada-prolifera-el-cancer-y-las-malformaciones-por-el-uso-de-quimicos-para-producir-alimentos>
- (19) INFOBEA: <http://www.infobae.com/2013/10/21/1517756-argentina-mal-uso-los-agroquimicos-provoca-problemas-salud/>
- (20) Ministry of Health (Ministerio de Salud): http://www.msal.gov.ar/images/stories/bes/graficos/0000000341cnt-14-Plaguicidas_Arentina.pdf

- (21) Punta Querandi: <https://puntaquerandi.wordpress.com/2016/07/09/no-tenemos-nada-que-celebrar/>
- (23) OBIO: <http://190.210.206.19/multimedia/files/Los%20Humedales%20del%20Corredor%20Fluvial%20Parana-Paraguay.pdf>
- (24) Rionegro: http://www.rionegro.com.ar/portada/proyectos-en-patagones-contr-la-desertificac-GQRN_7682046
- (25) Municipality of Patagones (Municipio de Patagones): <http://www.patagones.gov.ar/patagones/desertificacion/>

3.3.4.3. Risk determination

There is a risk to HCV4 values linked to livestock industry in Argentina due to land conversion, soil degradation and compaction, destruction of wetlands and the disappearance of natural grasslands, wetlands and the vegetation alongside rivers, and problems for the quality and availability of water. This is caused by the introduction of intensive cattle breeding systems and food production.

The impact of the livestock industry on soils is well known and has been covered by governmental organisations (INTA) in the search for better agricultural practices (11). NGOs like Fundación Vida Silvestre and Centro Argentino de Ingenieros have highlighted this impact as a concern and have stressed the need to implement good agricultural practices for soil management. (12) (6) (7).

Even though there is legislation that regulates the regeneration of soils, it is not active.

implemented. Regarding legislation on water resources, the water provides for the protection of springs. The spread of the farming land boundary through changing land uses well known (see section 4, cattle breeding it is one of the main driver for forest conversion). The law that regulates the management and protection of these forests recognises the importance of the ecological role that they play in water regulation and the conservation of soil, water and basins. It establishes Category I for protecting these forests in perpetuity, designating these ecosystems as high conservation value. The grasslands ecosystems which are also recognised for their role in flood protection and as sources of clean water do not have any legislation to regulate them, nor do they have large areas of governmental protection.

Wetlands ecosystems are currently counting on a bill with half of the Senate's approval for minimum budgets. In Argentina, wetlands are recognised for the importance of the role they play in the ecosystem through the ratification of the RAMSAR agreement. In the NEA and Pampeña Central regions (7 RAMSAR sites) there are large wetlands ecosystems present in relation to the NEA region (2 RAMSAR sites).

According to expert consulted, the extension of the farming land boundary into peripheral areas is leading to the degradation of natural resources, with substantial loss of biodiversity.

In Argentina, around 40% of the land – some 120 million hectares – is affected by water and wind erosion processes. This figure has doubled over a 50-year period, with an average yearly increase of just over a million hectares. (7)

An emblematic example which can demonstrate extreme wind erosion is the almost total loss of approximately 380,000 hectares of soil in the Municipality of Patagón in the south of the Buenos Aires Province (24,25). The cessation of crop rotation as a model of production has led to negative consequences for the increase of soil erosion, the balance of organic material, fertility and water efficiency. The deterioration in the health of soils is important because of the loss, which in some cases is irreversible, of a resource which has strategic importance for the nation, but even more so for the moral dilemma of a country which is naturally privileged as a food provider.

In Patagonia and the western dry region, the issue of desertification is highly complex. The over-grazing of bovines, sheep and goats, clearing and the use of fire in dry forests, together with other anthropogenic activities such as oil and mining, have contributed to worsening the processes of erosion and pollution in these areas of the country. (7)

In the NOA and NEA region, the use of production systems introduced from humid areas creates a situation where there is a high risk of water and wind erosion, loss of environmental services and a threat of extinction for a great number of wild species. (7)

INTA, together with the Argentinian Soil Association (Asociación Argentina de Suelos), indicate that "processes of erosion generate an annual loss of production greater than 2 billion dollars" and specified that "for every centimetre of soil lost, the output of corn reduces by around 250kg per hectare; wheat by 150kg/ha and soya by 100kg/ha". (4)

Due to heavy farming in the Pampeña-Central region, the native flora and fauna of the Pampas has been lost, and less than 10% of the surface area of the ecoregion is in a good state of conservation (between 1998 and 2002 more than 900,000 hectares of grasslands were lost to agriculture, forest plantations and residential development) (9). Despite this critical situation, the Pampas have one of the country's lowest levels of land protected in natural reserves. According to the National Parks Administration (Administración de Parques Nacionales), the Pampas barely reach 1.02% of protected area, whereas at a national level it is recommended that 17% of the ecoregion should be preserved. (9)

In conclusion, the activity of deforestation (see section 4, cattle breeding it is one of the main driver for forest conversion), the destruction of wetlands and the disappearance of natural grasslands, by the introduction of intensive cattle breeding systems and food production in the regions under observation cause serious problems for the quality and availability of water. Significant soil erosion events (4) and the destruction of wetlands and the vegetation alongside rivers and humid ecosystems have been observed (8).

See Category 3.1 for more details on environmental requirements and overlap with HCV 4 values and risk determination and mitigation.

HCV 4 is identified and/or their occurrences are likely in the area under assessment and there are threatened by management activities. There is no specific information availed to differentiate risk between the farm types.

3.3.4.4. Risk designation and specification

Elevated risk

3.3.4.5. Control measures and verifiers

Control measure

- Check the existence of an environmental impact evaluation (see Category 3.1 for more details).

Verifiers:

- GIS map showing the demarcations of the facility and the location of water resources, natural gradients, drinking water inlet, erosion sites and vulnerable slopes, areas identified as high fire risk, water catchment basins (in relation to HCV 4s).
- Environmental study or report

- Request an environmental monitoring plan for the variables identified as high impact.

Verifiers:

- Property environmental management plan (Plan de monitoreo ambiental predial -see Category 3.1 for more details).
- Check the action and mitigation plan
 - Verifiers:*
 - Mitigation plan (Plan de mitigación)
- Request the results of the survey of areas within the facility that carry out ecosystemic roles in critical situations, with a focus on water, soil and erosion.
 - Verifiers:*
 - Report on the study of areas within the facility that provide ecosystemic functions.
 - Study of soil and erosion
 - Soil management activities in the Productive Facility
- Check the location of the facility in relation to basins and water systems.
 - Verifiers:*
 - GIS map showing the demarcations of the facility and the location of all the areas considered to be high conservation value.
 - GIS mapping: production area, water courses, conservation areas, roads, facilities, buffer zones, biological corridors.
 - OTBN map Category I and II according to Act 26331 on forests.
- Verify the existence of a conservation and management plan for the maintenance and improvement of ecosystemic functions.
 - Verifiers:*
 - Plan of action and management of the HCV 4s with a list of risks identified and the facility's mitigation measures.
 - Plan for good practice in farming.
- Verify whether there is a restoration and conservation plan for areas with HCV 4 present.
 - Verifiers:*
 - Conservation plan for core areas and corridors for the restoration of degraded areas and implementation within the facility.

3.3.5. Community needs – HCV 5

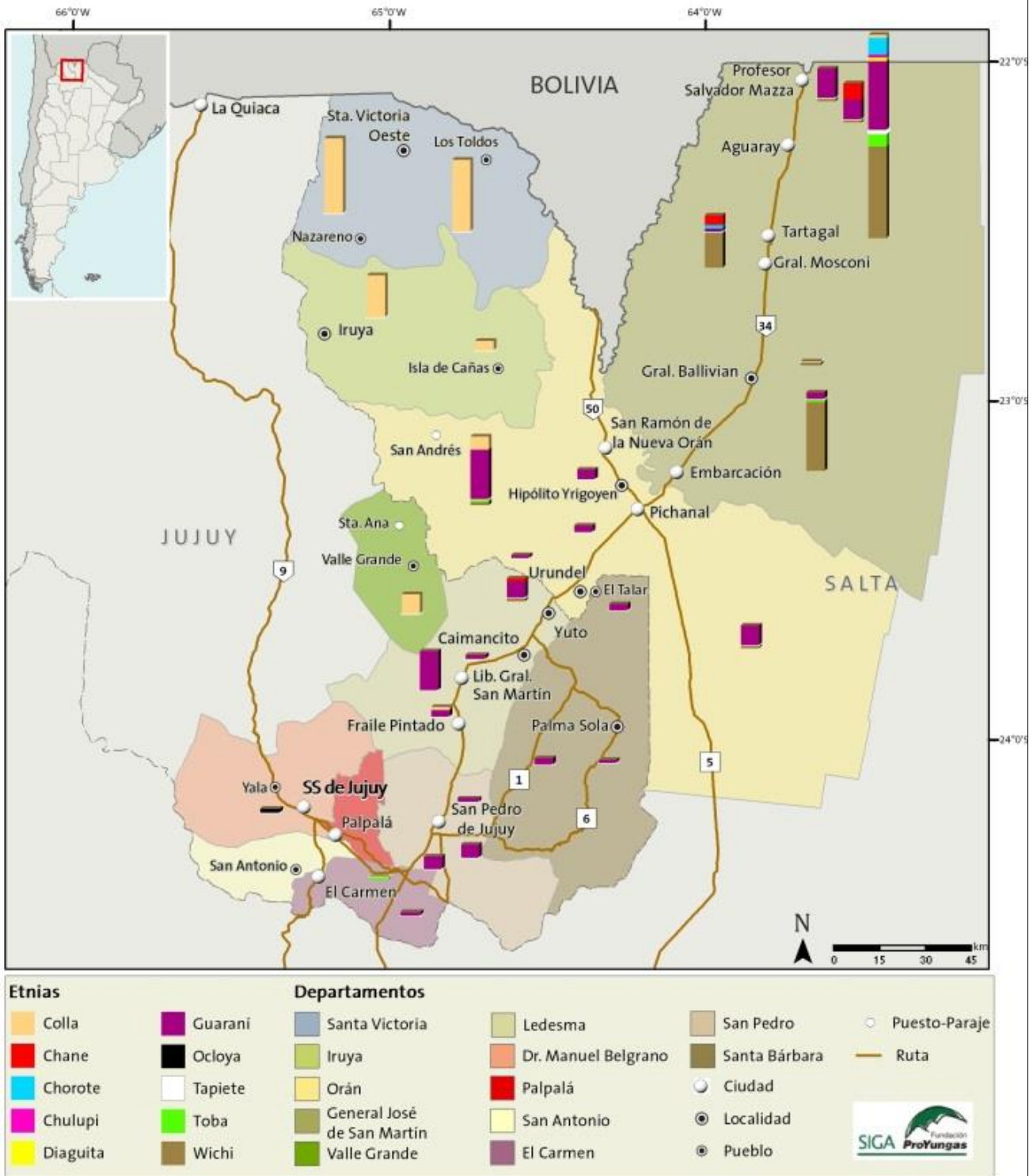
Sites and resources fundamental for satisfying the basic necessities of local communities or indigenous peoples (e. g.: for livelihoods, health, nutrition, water, etc.), identified through engagement with these communities or indigenous peoples. Sub-categories:

- a) *Unique/main sources of water for drinking and other daily uses;*
- b) *Unique/main sources of water for the irrigation of food crops;*
- c) *Food, medicines or fuel etc. for local consumption.*

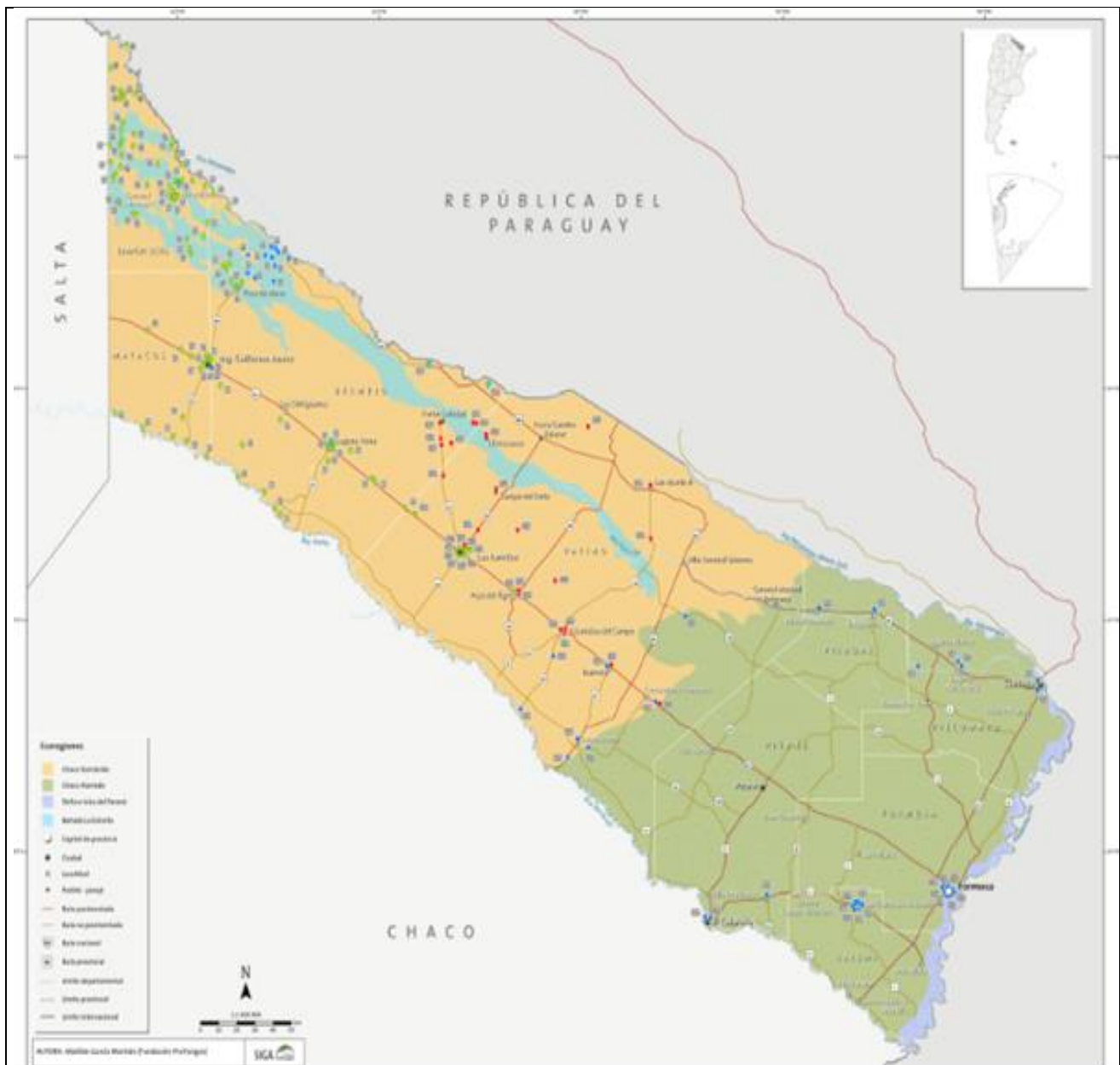
3.3.5.1. HCV Occurrence

Maps 1 and 2 show the presence of native populations in the NOA and NEA regions, where there is a significant presence of native populations that still live in a traditional way, or

relatively close to traditional (Also see Table 1, under Section 2.4.1) and are still heavily reliant on HCV 5 values for their livelihoods.



Map 1: Location and territories of the tribes of indigenous people in Salta and Jujuy (each colour represents a different tribe)



Map 2: Communities in Formosa indicated by the red dots

Please see: http://www.mapaeducativo.edu.ar/pueblos_indigenas/

3.3.5.2. Sources of information

- (1) UNICEF: http://www.unicef.org/argentina/spanish/derechos_indigenas.pdf
- (2) Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): http://www.jus.gob.ar/media/1129142/28-cartilla_pueblos_originarios.pdf
- (3) Human Right Watch: <https://www.hrw.org/es/world-report/2016/country-chapters/285371>
- (4) Ministry of Social Development (Ministerio de Desarrollo Social); INAI: <https://www.desarrollosocial.gob.ar/wp-content/uploads/2015/08/6.-INAI-Tierras-y-registro-nacional-de-comunidades-ind--genas.pdf>

- (5) Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): <http://www.jus.gob.ar/derechoshumanos/areas-tematicas/pueblos-indigenas-y-campesinos/los-pueblos-indigenas-tienen-derecho.aspx>
- (6) Department of Human Rights (Secretaría de derechos Humanos): <http://www.jus.gob.ar/derechoshumanos>; <http://www.jus.gob.ar/derechoshumanos/areas-tematicas/pueblos-indigenas-y-campesinos.aspx>
- (7) indymedia: <http://argentina.indymedia.org/news/2010/09/748067.php>
- (8) National Team of Native Ministry (Indigenous rights) (Equipo Nacional de Pastoral Aborígen [Derechos Indígenas]): <http://endepa.org.ar/contenido/INFORME-LEY-26160.pdf>; <http://endepa.org.ar/?p=1403>
- (9) GAJAT: <http://www.gajat.org.ar/2016/06/criminalizan-el-reclamo-indigena-en-formosa/>
- (10) ENOTPO: <http://enotpo.blogspot.com.ar/2016/07/denuncia-ante-la-violacion-de-nuestros.html>
- (11) Permanent Assembly for DDHHs (Indigenous Rights) (Asamblea Permanente por los DDHH [Derechos Indígenas]): <http://www.apdh-argentina.org.ar/areas/pueblos-origenarios>
- (12) La Nación: <http://www.lanacion.com.ar/1581201-formosa-la-peor-de-todas>; <http://www.lanacion.com.ar/1780484-el-destino-de-los-pueblos-origenarios>
- (13) Amnesty International (Indigenous Peoples' Rights) Amnistía Internacional (Derechos Indígenas): <http://www.territorioindigena.com.ar/>
- (14) Mapaeducativa: http://www.mapaeducativo.edu.ar/pueblos_indigenas/
- (15) Indigenous Association of the Republic of Argentina (Asociación Indígena República de Argentina): <http://asociacionaira.blogspot.com.es/>
- (16) Mapaseducativas: http://www.mapaeducativo.edu.ar/pueblos_indigenas/
- (17) Salta Ministry of Indigenous Matters and Community Development (Ministerio de Asuntos Indígenas y Desarrollo Comunitario de Salta): <http://www.salta.gov.ar/organismos/ministerio-de-asuntos-indigenas-y-desarrollo-comunitario/34>
- (18) INDEC, 2010 Census (INDEC, Censo 2010): http://www.indec.gov.ar/nivel4_default.asp?id_tema_1=2&id_tema_2=21&id_tema_3=99
- (19) Complementary Survey of Indigenous Populations (Encuesta Complementaria de Pueblos Indígenas): http://www.indec.gov.ar/micro_sitios/webcenso/ECPI/index_ecpi.aspxhttp://www.jus.gob.ar/media/1129142/28-cartilla_pueblos_origenarios.pdf
- (20) Permanent Assembly for DDHHs (Asamblea Permanente por los DDHH): <http://www.apdh-argentina.org.ar/areas/pueblos-origenarios>

3.3.5.3. Risk determination

There is a risk that HCV 5 values may be threatened by cattle farms due to issues of insecure land tenure and the loss of values due to indigenous and traditional communities' rights not being upheld. HCV 5s are present in the areas where cattle is bred, particularly in the NOA and NEA and Patagonia.

HCV 5 is particularly present in the NOA and NEA regions. There is no detailed inventory of local communities and indigenous populations, there is only a map showing their geographic location (please also see map 1, under Category 2.4.1). Native populations in the NOA and NEA regions live off and depend largely on their lands, and they satisfy their needs by cultivating smallholdings, hunting and fishing (according to the expert consulted, Rolando

Tevés). Deforestation and large-scale cattle farming have significant impacts on the basic needs of indigenous communities and populations, and generally ignore the necessities of these communities (according to Rolando Tevés).

Argentina is one of the Latin American countries with very advanced legislation concerning human rights and the rights of indigenous peoples (see also see Category 2.4). The new government highlights the rights of indigenous peoples to possession and ownership of community lands that they traditionally occupy. Nonetheless, the lack of awareness and harmonization with the judicial system results in the no implementation of these rights. As explained in consulted sources 6, 7 and 8 several complains exist related to the lack of application of the legislation and there are several serious land conflicts linked to indigenous communities fighting for recognition of their traditional land rights. The land registry of indigenous lands, law 26160 (Article 3) has been implemented – which is being called out by the NGO Human Rights Watch. Additionally, most rural indigenous communities in Argentina live in a situation of extreme poverty (9,10,11), a fact that was confirmed for the NEA and NOA regions by the expert Rolando Tevés.

In conclusion, many land tenure and rights conflicts are recorded in Argentina linked to indigenous communities and cite violations of the basic rights that these communities have to land (12). On the other hand, specific HCV5 occurrence in Argentina needs to be identified through a local assessment process that includes consultation with local stakeholders.

3.3.5.4. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated Risk

Pampeña Central - Low Risk (due to no indigenous communities living in the region)

Cuyo - Low Risk (due to no indigenous communities living in the region)

Patagonia - Elevated Risk

3.3.5.5. Control measures and verifiers

Please see also indicator 2.4

Control measure

- Request a map of the location of the facility in relation to the location of indigenous villages and local neighbouring communities, protected areas, category I and II forests (OTBN) and of established corridors.

Verifiers:

- GIS map with the demarcations of the facility and the location of indigenous villages, their lands and local communities.
 - GIS map with the demarcations of the facility and the location of all conservation areas, roads, facilities, buffer zones, biological corridors, among other things.
 - Map of OTBN Category I and II according to the forest law 26331.
- Request a study of the essential sites and resources to satisfy the local communities and indigenous populations (Study of HCV 5s carried out by experts and reviewed by interested parties).

Verifiers:

- Report and location map of essential sites and resources to satisfy the local communities and indigenous populations such as water inlets as the only drinking water source, other daily uses, water sources used solely for watering

their crops, food sources to meet nutritional needs such as sources of proteins or other basic food requirements like for example fish, meat protein, sources of essential resources for health such as medicinal plants.

- Report on the survey of HCV 5 sites.
- Check the results of the survey of HCV5s, through consultations and interviews with the different interested parties (NGOs, indigenous groups and local communities).

Verifiers:

- Interview interested parties: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, local NGOs, Solidarity Networks among others
- Interview the local population and neighbours
- Interview indigenous communities
- Check that there is a social impact evaluation.

Verifiers:

- Report on the social impact evaluation
- Request the risks identified and the mitigation measures that are being taken to avoid any risk and guarantee the maintenance of the sites identified as essential sites and resources to satisfy the basic needs of local communities and indigenous populations.

Verifiers:

- Action and management plan for HCV 5 with a list of the risks identified and the mitigation measures
- Monitor the application on the ground of relevant laws.

Verifiers:

- Detailed report on current legislation and its application in the facility.

3.3.5. Cultural values – HCV 6

Sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or indigenous peoples, identified through engagement with these local communities or indigenous peoples. Sub-categories:

- a) *Aesthetic values;*
- b) *Historic values;*
- c) *Scientific values;*
- d) *Social (including economic) values;*
- e) *Spiritual values.*

3.3.6.1. HCV Occurrence

See the HCV context for the occurrence data on HCV 1 to 6 as well as 3.3.5.1 and Category 2.4 for more details on HCV 6 occurrence proxy areas.

3.3.6.2. Sources of information

- UNESCO: <http://whc.unesco.org/en/statesparties/ar>
- Ministry of Culture (Ministerio de Cultura): <http://www.cultura.gob.ar/>
- SINCA: <http://www.sinca.gob.ar/sic/estadisticas/csc/index.php>

- SINCA, Mapas: <http://www.sinca.gob.ar/sic/mapa/>
- (5) EDUC: <http://www.educ.ar/sitios/educar/recursos/ver?id=71029>

3.3.6.3. Risk determination

The rights of indigenous communities and peoples are recognised at a national level and ratified by treaties and conventions at an international level which are reflected in national legislation, however in practice the legislation is not applied. This legislation is specifically particularly violated in the NOA and NEA regions (please see 2.4.2 y 3.3.5.2). In many cases the recognition of sites of local cultural importance and of importance to indigenous peoples are not guaranteed due to the problem of recognising their rights to land.

The same situation is happening with the protection and management of archaeological sites and cultural heritage under the national power. Knowledge about cultural values, sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance is still minimal in Argentina, for instance all cultural sites of the native population are still ignored, such as graveyards and other important regional sites (5).

3.3.6.4. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña Central - low risk

Cuyo - Low risk

Patagonia - Elevated risk

3.3.6.5. Control measures and verifiers

Control measure

- Request the existence of a survey of sites with cultural values and the location of indigenous villages and local neighbouring communities. Survey of HCV 6s in the productive 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 demarcations of the facility and the location within the facility of cultural information of Argentina
 - GIS map showing the demarcations of the facility and the location of indigenous villages, their lands and local communities.
- Consult interested parties on the existence and location of HCV 6.

Verifiers:

- Interview interested parties: Proyungas, Fundación Vida Silvestre, Greenpeace, Aborigin Argentina, local NGOs. Solidarity Networks.
- Interview local population and neighbours
- Interview stakeholders from indigenous communities
- Interview local authorities
- 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:

- Action and management plan for HCV 6s with a list of the risks identified and mitigation measures.
- Plan for the regeneration of HCV 6 areas.

CONVERSION

4.1. New farms have not replaced natural forest or natural ecosystems since November 2005

November 2005 has been set as the baseline of natural forest and/or ecosystem conversion. Risk relates to farm establishment on converted natural forest and/or ecosystem areas post November 2005. Note: The baseline of natural forests and ecosystem conversion has been set at November 2005 to be in aligned with other international benchmarks set through the Roundtable on Sustainable Palm Oil's deforestation 2005 baseline and to complement initiatives such as Amazon Soy Moratorium establishment in 2006.

4.1.1. Applicable laws and regulations

- Native Forest Act 26.331, ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Act 26.331 on Environmental Protection of Native Forests (Ley 26.331 Protección Ambiental de Bosques Nativos) - establishes the minimum standards for the protection of the environment to ensure promotion, reparation, conservation, use and sustainable management of native forests. - [link](#)
- National Law N°25675: General Law of the Environment (Ley Nacional N°25675: Ley General del Ambiente)- 27 November 2002: http://www.icaa.gov.ar/Documentos/Ges_Ambiental/LEY-25675-GENERAL-AMBIENTE.pdf
- National Law N°13273: Protection of Forest Wealth (Ley Nacional N°13273: Protección de la Riqueza Forestal):<http://www.ambienteforestalnoa.org.ar/userfiles/legislacion/pdf/Ley13273yreglamento.pdf>
- COFEMA Resolution (Federal Council of the Environment) [Resolución COFEMA (Consejo Federal de Medio Ambiente)] N°219/11: <http://www.cofema.gob.ar/?aplicacion=normativa&IdNorma=1328&IdSeccion=32>
- Provincial Laws refer too in all cases to National Laws N°26331, N°25675, and N°13273 (Ley Nacional N°26331, N°25675, y N°13273).

4.1.2. Legal authority

National

- Ministerio de Ambiente y Desarrollo Sustentable de la Nación: <http://ambiente.gob.ar/>
- Ministry of Agriculture – Ministerio de Agroindustria: <http://www.agroindustria.gob.ar/sitio/>

Provincial

(see 1.2.2 for provincial environmental competency body)

4.1.3. Legally required documents or records

In case for conversions in category III areas:

- Authorized Plan for Land Use Change or for Native Forest Management Plan
- Environmental Impact Study (not always mandatory, Depends on the scale)

4.1.4. Sources of information

- (1) Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.49/-51.62/ALL/grayscale/loss,forestgain?tab=analysis-tab&begin=2003-01-01&end=2015-01-01&threshold=30> ; <http://www.globalforestwatch.org/country/ARG>

- (2) FAO: <http://www.fao.org/3/a-i5588e.pdf>; TN: http://tn.com.ar/sociedad/deforestacion-la-argentina-entre-los-paises-que-mas-bosques-nativos-pierde-por-ano_617196
- (3) Law 26.331 (Ley 26.331): <http://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>
- (4) Global Forest Watch (Chaco): <http://www.globalforestwatch.org/map/5/-26.60/-50.78/ALL/grayscale/guyra/599?tab=analysis-tab&begin=2011-09-01&end=2016-01-01>
- (5) Fundación Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/que_hacemos/nuestra_solucion/cuidar_nuestro_mundo_natural/ordenamiento_territorial/ley_bosques/ley_de_bosques_provincia_por_provincia/; <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (6) Observatorio de Biodiversidad; Ordenamiento Territorial Bosque Nativo: <http://190.210.206.19/otbn>
- (7) Transparency International: <http://www.transparency.org/cpi2015#results-table>
- (8) Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/que_hacemos/nuestra_solucion/cambiar_forma_vivimos/conducta_responsable/bosques_cual_es_el_problema/index.cfm
- (9) Greenpeace Argentina: <http://www.greenpeace.org/argentina/es/noticias/Greenpeace-la-deforestacion-es-una-de-las-principales-causas-de-las-inundaciones-en-Argentina-Brasil-y-Paraguay/>; <http://www.greenpeace.org/argentina/es/campanas/bosques/>; 2016 last information: <http://www.greenpeace.org/argentina/Global/argentina/2016/9/INFORME-Deforestacion-norte-Argentina-enero-agosto-2016.pdf>
- (10) Red Agroforestal Chaco: <http://redaf.org.ar/category/noticias/deforestacion/>; Sobre la Tierra UBA: <http://sobrelatierra.agro.uba.ar/santiago-del-estero-lidera-el-ranking-mundial-de-desmontes/>
- (11) Mongabay: <http://rainforests.mongabay.com/deforestation/2000/Argentina.htm>
- (12) NASA: <http://earthobservatory.nasa.gov/GlobalMaps/?eocn=topnav&eoci=globalmaps>
- (13) IFAD: <https://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae> página 16 entre otras <https://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae>
- (14) CESO: http://www.ceso.com.ar/sites/default/files/ceso_sector_agropecuario_3.pdf
- (15) Chaco día por día: <http://chacodiapordia.com/noticia/64621/suspenden-por-60-dias-los-permisos-de-desmorte-en-el-impenetrable>
- (16) Diario Primera Línea: <http://www.diarioprimeralinea.com.ar/informacion-general/2016/4/9/alarmante-chaco-registro-record-desmontes-argentina-27051.html>
- (17) Deforestation Monitoring System (Sistema de Monitoreo de Desmorte): <http://snmb.ambiente.gob.ar/portal/>
- (18) FAO (SOFO 2016): <http://www.fao.org/3/a-i5588e.pdf>
- (19) Consulted Expert: Rolando Teves

4.1.5. Risk determination

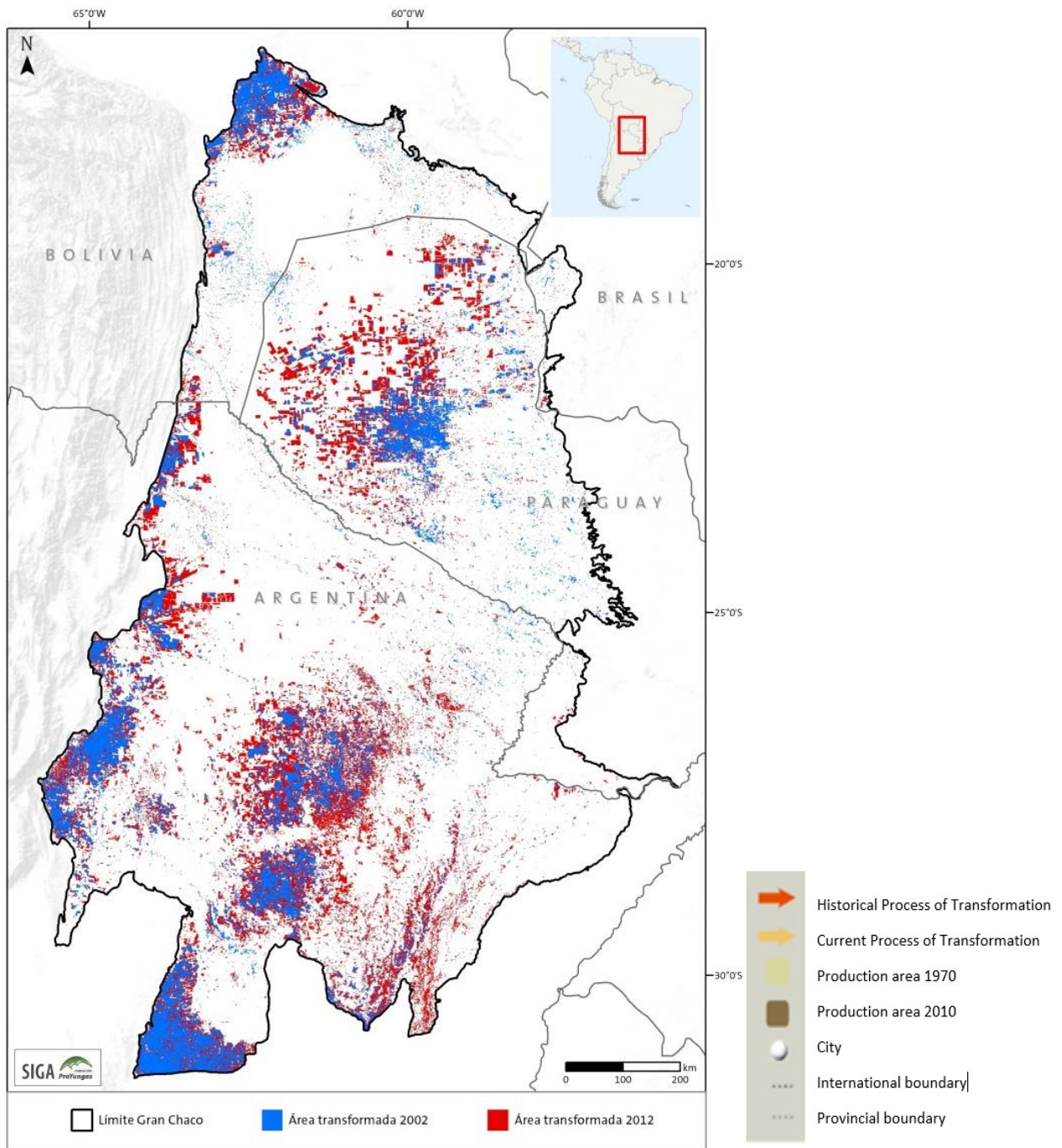
Overview of Legal Requirements

Over past 20 years Argentina has lost 7.5 million hectares of Native Forest (mostly in the Yungas and Chaco biomes) and forest loss is still an on-going issue (1).

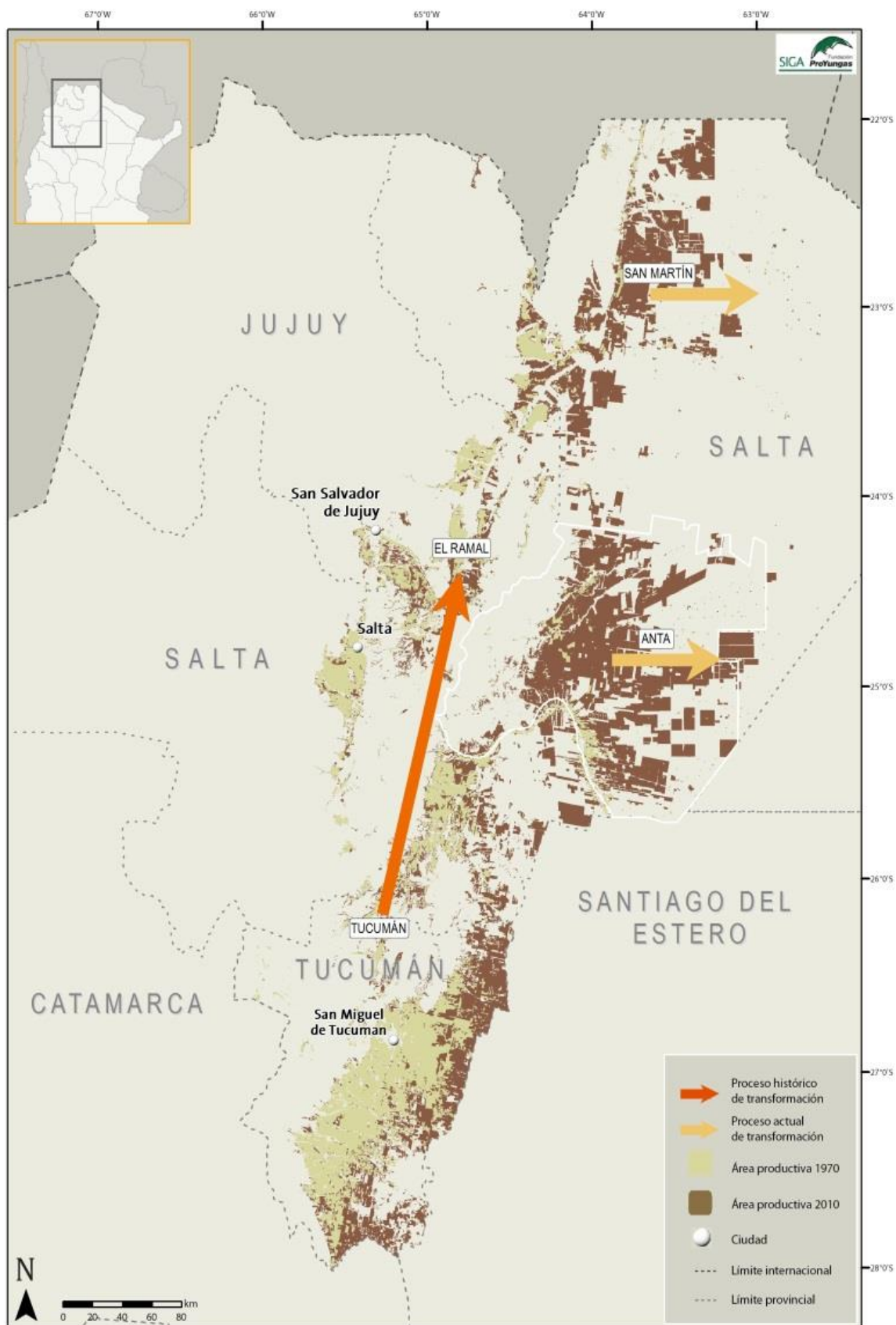
Almost 80% of forest loss has taken place in the Northwest and North-eastern regions of the country; particularly in the provinces of Salta, Santiago Del Estero, Chaco and Formosa. The rate and cause of forest loss is directly proportional to the expansion of the agricultural frontier including for cattle production. The last Food and Agriculture Organization (FAO) of the United Nations 'STATE OF THE WORLD'S FORESTS' report (SOFO 2016) indicated forest loss in Argentina was approximately 230.000 ha per year and was mainly related to land use changes; 45% for pasture and 43% for cropland uses. Since 1990, Argentina has lost 7.5 million ha of Native Forest (13, 14). Almost 80% of the deforestation has taken place in the NOA and NEA regions, in the provinces of Salta, Santiago del Estero, Chaco and Formosa (18).

In 2008, Argentina introduced the Native Forest Law 26.331 (2) which is the national legal framework for land covered by native forests. This law aims to control the conversion of Native Forest for agricultural uses. In the land management (Chapter 2; Article 6) of native forests, which was carried out in every province, the entire surface area of native forests was classified (Article 9) into three categories: I – identifies areas for conservation, II – identifies areas for regeneration and management and III – areas considered containing low conservation values that can be converted for other land use purposes. A change of land use is not allowed in forests identified as category I and II, but it is only allowed category III areas; the latter which needs the prior authorisation of the relevant provincial bodies. This means that after 2008 there are large converted areas of land that met the stipulations of the law, which were authorised and which have a change of use plan and an environmental impact study.

Since the Forest Law was approved, average annual deforestation reduced by 20%, but there is still a yearly deforestation of approximately 230,000 hectares, with the NOA and NEA regions which have the highest rates of forest conversion. The NGO Proyungas hold a GIS map system which allows locating the main deforestation areas in Chaco, Formosa, Salta, Santiago del Estero and Tucuman provinces.



Mapa I: Deforestation of El Gran Chaco (15) in 2002 (blue areas) and in 2012 (red areas)



Mapa II: Deforestation in Tucuman and Salta Provinces (15)

Provincia	Total	Por categoría de conservación					
		Rojo (I)		Amarillo (II)		Verde (III)	
		ha	%	ha	%	ha	%
Catamarca	2.433.682	587.123	24	1.543.593	63	302.966	12
Chaco	4.920.000	288.038	6	3.100.387	63	1.531.575	31
Chubut	1.052.171	419.351	40	613.324	58	19.496	2
Córdoba	2.923.985	2.393.791	82	530.194	18	0	0
Corrientes	770.319	63.840	8	292.251	38	414.228	54
Formosa	4.387.269	409.872	9	719.772	16	3.257.625	74
Jujuy	1.208.943	213.152	18	832.334	69	163.457	14
La Pampa	3.996.107	38.518	1	3.029.760	76	927.829	23
Mendoza	2.034.188	82.613	4	1.800.595	89	150.980	7
Misiones	1.638.147	223.468	14	967.192	59	447.487	27
Neuquén	543.917	192.686	35	347.672	64	3.559	1
Río Negro	478.900	181.900	38	252.700	53	44.300	9
Salta	8.280.162	1.294.778	16	5.393.018	65	1.592.366	19
San Juan	1.745.401	71.557	4	1.603.171	92	70.673	4
San Luis	3.152.630	526.962	17	1.887.363	60	738.305	23
Santa Fe	1.853.791	663.520	36	1.190.271	64	0	0
Santa Cruz	523.818	180.569	34	343.249	66	0	0
Sgo. del Estero	7.644.449	1.046.172	14	5.645.784	74	952.493	12
Tucumán	910.512	526.638	58	219.413	24	164.461	18
Tierra del Fuego	733.907	311.707	42	401.918	55	20.282	3
Total	51.232.298	9.716.255	19	30.713.961	60	10.802.082	21

Table 1: Areas of category I, II, III

The Law 26.331 (valid since 2008) has foreseen native forest land use planning, giving priority to three categories, of which categories I and II did not allow the replacement of native forest while the category III (Article 9) indicate land surfaces in which land conversion can be carried out, with an approved plan of land use change (Article 13) and an Environment Impact Assessment (Article 22). It is the provincial government that is tasked with approving the necessary documentation, and granting authorisation for the requested change of use to be brought about.

The emphasis of the law 26,331 related to land use planning is to differentiate between native forest areas for conservation, management or suitable for substitution for livestock breeding uses.

Between 2005 and 2008 there was no legal framework for the conservation of native forests. Since 2008 it is legal to convert native forest, but only for those under category III, and only if the conditions of the law 26.331 are fulfilled. There are two situations under which conversion takes place:

- a) legal authorized forest clearing for conversion in native forest Category III.
- b) illegal forest clearing – meaning it is done without authorized Land Use Change Plan and Environmental Impact Study in case of category III under law 26.331 or the forest conversion is done within the category I and II areas which is illegal (6).

Description of risk

There is a 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.

The principal driver of deforestation in Argentina is livestock breeding and expansion of the agriculture frontier (3). The native forest ecosystems are of a very low economic value or foster negative economic returns. This is in stark contrast to soy production and livestock breeding which is highly profitable, so the conversion from forest to agriculture use is for the landowner/farmers is often seen an easy win decision. The main motivation for land use change are: the important land value variation (13) and positive revenues in the soy production and livestock breeding areas, that changes from a negative/0 economic value in general to more than 500 USD/ha/year (14).

Due to the low salary of most public employees it is relatively common that the inspectors or professionals in charge of the relevant legal procedures are bribed or simply ignored and the landowners pay the penalty fee (see 1.3). Furthermore, the CPI (Corruption Perception Index) in Argentina for 2015 was 32 (on a scale from 0 to 100 where 100 is lowest level of corruption) and ranked 107 out of 167 countries (7). This means there is high perception that Argentina is a corrupt country.

Conversion is legal if the responsible farmer, landowner, company respects the established procedure and the converted surfaces are in the areas established as category III. The provincial government is responsible of the approval of the land use change plans and the control on ground, but normally the administration of the provincial ministry or secretary of environment do not count with enough staff and financing to be able to ensure that this law is effectively complied with (19, Consulted Expert).

Despite the law 26.331 regulating conversion, based on the information of Vida Silvestre Foundation (WWF), Greenpeace (9), Global Forest Watch (1) and others (10) the dramatic deforestation and degradation of the native forest in Argentina is out of control. Since the enactment of the forest law the average annual deforestation decreased by 20%, from about 280,000 to 230,000 hectares per year. But still deforestation activities and rates remain very high according to many environmental organizations; i.e., in the areas checked by experts 932,109 hectares between 2008 and 2011 were converted. In Santiago, del Estero 399,660 hectares of native forests were converted; in Salta 222,868 hectares; in Formosa 113,109

hectares; and in Chaco 102.592 hectares (15,16,17). Based on information from the FAO and Global Forest Watch (1), the expansion of soy cultivation and livestock breeding, specifically in the NEA and NOA (Chaco forest) also in the province of Cordoba, are directly related to the replacement of native forest.

There are no forests in the Cuyo and Patagonia region in the livestock beading areas. Agriculture and Livestock breeding in the Pampeña – Central region is traditional. The conversion of the forests was exhausted in the last century and there is no native forest left to be converted for agricultural and cattle ranching.

Risk conclusion

Low risk: Thresholds provided in the indicator are not exceeded (i.e., farms have been established before November 2005); the Pampeña – Central, Cuyo and Patagonia.

Elevated risk: Although there is legislation to regulate native forest conversions, the conversion of native forest in category III areas continues to be permitted. On the other hand, although category I and II areas of native forest are not allowed to be converted, due to the lack of measures available to the provincial government and to high levels of corruption, native forest conversions continue to happen in an uncontrolled manner in the NOE and NEA regions.

4.1.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña Central - Low risk

Cuyo - Low risk

Patagonia - Low risk

4.1.7. Control measures and verifiers

Control measures

- Check that the farm has been set up without carrying out any kind of conversion. Respecting the areas outlined as native forest according to the provincial OTBN map.
- Request the map that shows the boundaries of the cattle farm in comparison to the official OTBN map.

Verifiers:

- Boundaries of the domain on a current satellite image
- Official Native Forest cadastre of the Ministry of Environment: <http://www.minagri.gob.ar/>
- Maps of the native forests land use planning at provincial level (Link see above)
- Check 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*)
- Consult with stakeholders that there has not been deforestation in the area where the cattle farm is located.

Verifiers:

- Greenpeace Data
- World Wildlife Foundation Information
- Proyungas data

4.2. Fire use driving natural ecosystem conversion.

Assess the risk of fire use in farm establishment and/or management activities. Risk relates to assessing the role of fire use driving natural ecosystem conversion.

4.2.1. Applicable laws and regulations

- Law 26562 MINIMUM STANDARDS FOR CONTROLLING FIRE ACTIVITIES (Ley 26.562 PRESUPUESTOS MÍNIMOS PARA CONTROL DE ACTIVIDADES DE QUEMA) - [link](#)
- Law 26815 Fire Management (Ley 26.815 Manejo del Fuego) - [link](#)
- Law 26331 MINIMUM STANDARDS FOR ENVIRONMENTAL PROTECTION OF NATIVE FORESTS (Ley 26.331 PRESUPUESTOS MÍNIMOS DE PROTECCION AMBIENTAL DE LOS BOSQUES NATIVOS) - [link](#)
- Regulation N°23850-MAG-SP, CONTROLLED FIRES FOR AGRICULTURAL AND FISHING PURPOSES (Reglamento N° 23850-MAG-SP, QUEMAS CONTROLADAS FINES AGRÍCOLAS Y PECUARIOS) - [link](#)

Province

- Buenos Aires - Buenos Aires, by means of Provincial Decree N° 40/2007) (Decreto Provincial N° 40/2007)
- Chaco - Provincial Law N° 2386 (Forest Law) (Ley Provincial N° 2386 [Ley de Bosques]), prohibits the burning of forest material
- Córdoba - Law N° 8751 (Ley N° 8.751)
- Entre Ríos - Law N° 9868 (Ley N° 9.868)
- Formosa - does not have any
- Jujuy - Law N° 5018 (Ley N° 5.018)
- La Pampa - Law N° 1354 (Ley N° 1.354)
- Misiones - Law N° 3751 (Ley N° 3.751)
- Salta - Provincial Law N° 7070 (General Environment Law) (Ley Provincial N° 7070 [Ley General del Ambiente]), prohibits the burning of forests, grasslands or meadows
- Santiago del Estero - Provincial Law N° 6321 Preservation of the Environment (Ley Provincial N° 6.321 de Defensa del Ambiente), prohibits the burning of vegetation (rooted or dry)
- Santa Fe - Provincial Law N° 11872 (Ley Provincial N° 11.872) prohibits weeding through the use of fire.
- Tucumán - Provincial Law N° 732 (Rural Code) (Ley Provincial N° 732 [Código Rural], allows the use of fire as a clearing tool.
- Catamarca - Law N° 5171 (Ley N° 5.171)
- Chubut - Law N° 5232 (ley N° 5.232)
- La Rioja - Law N° 6933 (Ley N° 6.933)

- Mendoza - Law N° 6099 (Ley N° 6.099)
- Neuquén - Law N° 1890 (Ley N° 1.890)
- Río Negro - Law N° 2966 (Ley N° 2.966)
- San Juan - Law N° 7655 (Ley N° 7.655)
- San Luis - Law N° 5460 (Ley N° 5.460)
- Santa Cruz - does not have any
- Corrientes - Law N° 5590 (La Ley N° 5.590)
- Tierra de Fuego - Law 145 (Ley 145)

4.2.2. Legal authority

- Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable)
- Federal Fire Management System (Sistema Federal de Manejo del Fuego)
- Provincial respective bodies and local authorities.

4.2.3. Legally required documents or records

- Controlled burns authorisation granted by the relevant local authority (*Autorización para quema agrícola*)
- Plan de quemas

4.2.4. Sources of information

- (1) Global Forest Watch:
- <http://fires.globalforestwatch.org/map/#activeLayers=viirsFires%2CactiveFires%2Cnoaa18Fires&activeBasemap=topo&x=-59&y=-26&z=4>;
<http://fires.globalforestwatch.org/map/#activeLayers=viirsFires%2CactiveFires%2Cnoaa18Fires&activeBasemap=topo&x=-59&y=-26&z=5>
- (2) WWF: <http://www.greenpeace.org/argentina/Global/argentina/report/2008/4/los-incendios-en-las-islas-del.pdf>
- (3)) Ministry of the Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/>
- (4) Ministry of Agroindustry (Ministerio de Agroindustria):
http://forestindustria.magyp.gob.ar/backup2/archivos/incendios_estadisticas/estadisticas-de-incendios-forestales-2014-2015.pdf ; <http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/691/> ; <http://www.mag.go.cr/legislacion/2009/de-35368.pdf>
- (5) Ecologistas en Acción: <http://www.ecologistasenaccion.org/spip.php?article11040>
- (6) NASA Earth Observatory: http://earthobservatory.nasa.gov/GlobalMaps/view.php?d1=MOD14A1_M_FIRE
- (7) The National Commission for Spatial Activities (CONAE) (Comisión Nacional de Actividades Espaciales): <http://www.conae.gov.ar/index.php/espanol/catalogos/gestion-de-emergencias/incendios>
- (8) National Act 26815 on Fire Management (Ley 26.815 Manejo de Fuego), Federal fire management system: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/205000-209999/207401/norma.htm>

- (9) Federal fire management system: <http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/691/>
- (10) Ministry of the Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/>
- (11) SVIDEV: <http://www.scidev.net/america-latina/agropecuaria/noticias/argentina-ganader-a-podr-a-convertir-suelo-en-desierto.html>
- (12) OSAS: <http://observatorio soja.org/nota-breve/cambio-en-el-uso-de-la-tierra-y-efectos-sobre-humedales-aumento-de-la-ganaderia-en-el-delta-del-parana-provincia-de-buenos-aires-y-santa-fe-argentina/>
- (13) Wildfire statistics: http://forestindustria.magyp.gob.ar/backup2/archivos/incendios_estadisticas/estadisticas-de-incendios-forestales-2014-2015.pdf
- (14) <http://noqueremosinundarnos.blogspot.com.ar/2013/09/incendios-advierten-que-se-reiteraran.html>
- (15) Regulations on burning: http://www.uca.edu.ar/uca/common/grupo72/files/A_proposito_de_la_nueva_ley_de_presupuestos_m-nimos_de_proteccion_ambiental_para_el_control_de_actividades_de_quema.pdf

4.2.5. Risk determination

Overview of Legal Requirements

Law 26562 Environmental Conservation for Controlling Burning Activities (*Ley 26.562 Protección Ambiental para Control de Actividades de Quema*) (1) throughout the National Territory says in article 3: Throughout the national territory all burning activities that do not have the necessary authorization granted by the relevant local authority are forbidden. The authorization will be only granted specific cases.

Law 26815 Fire Management (ley 26.815 Manejo del Fuego) establishes the creation of the National Fire Management Service under the umbrella of the Ministry for the Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable) (1). In forest protection law 26331 the use of fire for clearing is forbidden (article 15). Throughout Argentina, the provinces regulate fire in their own way, or it is forbidden and authorization from the appropriate body is required (see provincial laws).

Description of risk

There is a risk in NOA and NEA regions of high number of incidents of uncontrollable fires connected with farm establishment and/or management.

The use of fire in the agricultural sector in Argentina is a common practice, but above all it is associated with the management of natural meadows in cattle farming. The use of fire and burning is a common cultural practice. The Soya Observatory (Observatorio de Soja) reports on cattle and associated burning in the Delta in 2008, "This notable increase in livestock density brought about the attendant effects of over-grazing, soil erosion and biological and chemical pollution of bodies of water, together with intensifying use of fire which, added to the drought conditions and prevailing low water levels in 2008, produced wildfires of substantial intensity and spread. All this resulted in the burning of 207,000 hectares of the Delta, which represents 11% of the region. In many places the fire considerably affected the surface layer of the soil, leading to a significant loss of Carbon and Nitrogen. It has been estimated that to put back into the soil the Carbon that was emitted as Carbon dioxide by the fires, it would take around 11 years" (12).

Usually the transformation is brought about by machinery and afterwards the waste is burned (something that is not permitted under law 26331). Generally, there are no precautionary

measures in the agricultural sector, whereas forestry companies apply a highly efficient system of control and prevention of fires, with well-trained firefighting teams.

The official Ministry of Agroindustry (Ministerio de Agroindustria) report shows a relatively low rate of forest fires. Although there is no detailed register of the outbreak of fires which are caused by agricultural burning, other information sources are NASA (6) and Global Forest Watch (1) which show a different reality. The outbreak of fires and burning, controlled and out of control, are found in the NOA and NEA regions as well as in the Paraná river delta.

In the cattle farming context, the use of fires and burning is relatively common, and is often undertaken without permission.

Risk conclusion

Elevated risk. For the NOA and NEA Region; there is prevailing evidence demonstrating high incidents of uncontrollable fires started connected with farm establishment and/or management. For the Pampeña – Central, Cuyo and Patagonia region in general there is a frequent and not authorized use of fire causing every year important bush and grass fire events. Livestock breeding uses frequently fire as a tool of grassland management.

4.2.6. Risk designation and specification

Elevated Risk

4.2.7. Control measures and verifiers

Control measures

- Evidence shall be provided to demonstrate that no land preparation was conducted by burning, and if burning was used, then, proved that it was done with previous legal authorization. Crossed reference with local authorities and /or local stakeholders.
- If burning is carried out, they should present evidence that they are ensuring good fire management to control and prevent wildfires. Verify on the ground this is applied every time that fire is used for cattle management practices.

Verifiers:

- Interview workers and local stakeholders about wildfire events in the area and any instances of using fire for land clearing or preparations on the farm.
- Plan for the Use of Change of Land Use (Authorisation, Plan for the use of change of land use, environmental impact study)
- The presence of authorisation for the use of fire, issued by the relevant administrative body.
- Check with the RELEVANT AUTHORITIES in surveillance for the use of fire if there have been complaints or penalties against the cattle farm regarding illegal burning, as well as if there is a register of out-of-control fires resulting from burning at the farm.
- Existence of a manual for the use of fire and preventive measures

GENETICALLY MODIFIED ORGANISMS (GMOs)

5.1. There is no commercial use of genetically modified cattle or feed.

Farms have not been planted with genetically modified commodities and/or GMO feed is not being used. Risk relates to the use of GMO plants and/or feed as a potential factor influencing upstream buyers purchasing decisions based on consumer preferences.

5.1.1. Applicable laws and regulations

- National Act 26.270 (Ley 26.270); Definitions. Benefits for research and/or development projects and for goods and/or services production projects. Common dispositions. Project eligibility criteria. New Enterprise in Modern Biotechnology Stimulus Fund. Industrial Property. Infringements and disciplinary actions. General dispositions. Section 2 (Artículo 2). - [link](#)
- Resolution no. 763 (Resolución N° 763) of the Ministry of Agriculture and Fisheries: Having seen dossier no. S01:0194200/2011 of the Ministry's Registry: Sections 2 and 3 (Artículos 2 y 3) a) - [link](#)
- SENASA Resolution no. 412/02 (Resolución 412/02): Risk assessment of agroecosystems originating in the commercial-scale growth of GM crops. Sections 1-6 (Artículos 1-6). - [link](#)
- Resolution no. 510 (Resolución N°510) of the Secretariat for Agriculture and Fisheries: Mechanisms leading to the commercialization of GMOs following the best biological safety practices and standards - [link](#)
- Resolution no. 57/2003 (Resolución N° 57/2003) of the Secretariat for Agriculture and Fisheries, by means of which the application requisites and forms to manage the authorization of Projects related to the experimentation with and/or release into the environment of animal GMOs are approved - [link](#)

5.1.2. Legal authority

- Ministry of Agriculture, Livestock and Fisheries (SAGYP)
- DIRECTORATE OF BIOTECHNOLOGY and the National Advisory Committee on Agricultural Biotechnology (CONABIA)

5.1.3. Legally required documents or records

- Request for release to the agroecosystem of genetically modified organisms (GMOs), whether plants (GMOs), microorganisms (GMOs) or animals (GMOs) (8,9)

5.1.4. Sources of information

- (1) <http://www.agroindustria.gob.ar/sitio/areas/biotecnologia/index.php>
- (2) <http://porquebiotecnologia.com.ar/index.php?action=cuaderno&opt=5&tipo=1¬e=2>
- (3) <http://www.who.int/mediacentre/news/notes/np5/es/>
- (4) http://www.who.int/foodsafety/areas_work/food-technology/faq-genetically-modified-food/en/#
- (5) <http://www.greenpeace.org/argentina/es/campanas/bosques/transgenicos/>
- (6) <http://www.greenpeace.org/argentina/es/campanas/bosques/transgenicos/consecuencias-del-uso-de-trans/>

- (7) <http://www.greenpeace.org/espana/es/Trabajamos-en/Transgenicos/Transgenicos/Problemas-de-los-transgenicos/>
- <http://www.fao.org/docrep/014/i2300e/i2300e00.htm>
- (8) <http://www.agroindustria.gob.ar/sitio/areas/biotecnologia/solicitudes/>
- (9) http://www.agroindustria.gob.ar/sitio/areas/biotecnologia/marco_legal/

5.1.5. Risk determination

Overview of Legal Requirements

Argentinian legislation has regulated technological advances and developments in agricultural biotechnology since these activities were first carried out in the Argentine Republic in 1991 to the present day. The aim is to guarantee that genetically modified organisms (GMO), with which experimental trials are carried out before use, and those that eventually obtain permission for commercialisation, are safe for the agroecosystem and harmless for animal and human consumption. Generally, the regulations cover activities with GMOs that derive from the application of modern biotechnology. GMOs include vegetable (GMVO), animal (GMAO) and microorganisms (GMM).

The regulatory framework goes alongside the product as it is developed, starting with its experimental release, to anticipate any unforeseen effect that the GMO may produce. GMO testing is carried out in confined conditions – isolation – in greenhouses and/or animal facilities and in the field. Before a GMO can reach the market, it is evaluated per the criteria that have been set down to ensure that the new GMO is as safe for the agroecosystem into which it will be released and as harmless for animal and human health as its conventional counterpart.

The release of genetically modified organisms (GMOs) for experimentation requires the prior authorisation of the Department of Agriculture, Cattle Farming and Fishing (SAGYP) (Secretaría de Agricultura, Ganadería y Pesca). This authorisation is obtained by the interested party requesting it and prior evaluation on the part of the DEPARTMENT OF BIOTECHNOLOGY (DIRECCIÓN DE BIOTECNOLOGÍA) and the National Advisory Commission on Agricultural Biotechnology (CONABIA) (Comisión Nacional Asesora de Biotecnología Agropecuaria). (1)

The system of registering GMOs in Argentina includes commercial listings of GMVOs (vegetal), but not GMAOs (animal). In Argentina, the following projects have been carried out with animals (2):

- 'Mansa' is an argentine calf that was born in 2002 in Argentina. It is the first cloned and transgenic calf. It produces the human growth hormone in its milk.
- The 'Dinastía Patagonia' are transgenic cows that produce insulin in their milk, and the 'Dinastía Porteña' are cows that produce the bovine growth hormone (bGH).
- The National Institute of Agricultural Technology (INTA) (Instituto Nacional de Tecnología Agropecuaria) and the National University of San Martín (UNSAM) have developed 'Rosita ISA', the first cloned bovine with human genes that codify two proteins present in maternal milk, of great importance for the nutrition of nursing infants: lactoferrin and lysozyme.

Nature Biotechnology recently published a paper about new GMOs currently under development: it concerns cows which are genetically modified to produce milk with a higher casein content. Thus, more cheese could be produced with the same amount of milk and in a shorter time, because coagulation would happen faster. (2)

The World Health Organisation (WHO) published "20 Questions on Genetically Modified Foods", a report aimed at the public, governments, the media and public health experts working in this field. In this report, the WHO states: Individual GM foods and their safety should be assessed on a case-by-case basis and it is not possible to make general statements on the safety of all GM foods. GM foods currently available on the international market have passed risk

assessments and are not likely to present risks for human health. In addition, no effects on human health have been shown because of the consumption of such foods by the general population in the countries where they have been approved. (3) (4)

Non-governmental organisations, such as the WWF, do not promote nor endorse the use of GMOs. They have a precautionary approach to the introduction of GMOs and recommend maintaining non-GMO alternatives to all relevant products. (5) Greenpeace has been working against GMOs for many years: "GMOs promised to eradicate world hunger through a kind of industrial farming known as "the green revolution". However, the result is clear for all to see: the agricultural frontier was moved into native forests, there was a loss of biodiversity, a concentration of land ownership, the increased use of agrochemicals, the pollution of soils and a loss of food sovereignty." (6) GMOs pose health risks: they could cause new allergies, create new toxins, reduce fertility (in GMO-fed mammals), food contamination and problems affecting internal organs. (7)

To sum up, there is no commercial reproduction, breeding or production of animal GMOs in Argentina except for several experiments.

However, GM soya and maize are mass produced, and they no doubt enter the cattle feed chain in farms with feedlots. In most farms, cattle are mainly fed natural and artificial pastures and their sub-products.

The MINISTRY OF AGRICULTURE AND FISHERIES (MINISTERIO DE AGRICULTURA Y PESCA) sets the framework for any activity involving GENETICALLY MODIFIED ORGANISMS (GMOs) of any species used in farming - including farms (crops and livestock), fish farms, fisheries and forestry - or which could potentially be used in a farming context. This regulation makes prior authorization from the Secretariat for Agriculture and Fisheries (SAGYP) compulsory for the release of a GMO into the agroecosystem. It also establishes the consequences for unauthorised release or those carried out through unauthorised methods. Moreover, it sets out guidelines for interinstitutional cooperation between state bodies working on the assessment and audit of GMOs.

The regulations establishing the necessary conditions for the release of the organisms into the agroecosystem are applied by the BIOTECHNOLOGY DIRECTORATE and the NATIONAL ADVISORY COMMITTEE ON AGRICULTURAL BIOTECHNOLOGY (CONABIA) during their assessment of each request.

The regulations establishing the necessary conditions for the food safety assessment of the organisms are applied by the National Service of Agrifood Health and Quality (SENASA) and the Technical Advisory Committee on the Use of GMOs (CTAUOGM).

The requirements to carry out activities with animal GMOs are set out in RESOLUTION no. 57/2003 (RESOLUCIÓN N° 57/2003).

There is no specific legislation regulating the use of GMOs in the cattle food chain.

Description of risk

Up to day there is no commercial use of Cattle GM in Argentina. During the production of cattle and more specifically during the last stage of fattening, animals are fed supplementary maize and soya. This is especially true of feedlots, and less so of small and medium producers due to cost. Almost 100% of the soya and maize produced in Argentina is GM. There is a high risk of using GM feed for cattle particularly in feedlots of large operations.

Risk conclusion

There is no commercial use of OAGM species in the area under assessment. But frequently GMOs are used in the feeding process linked to feedlots thus this indicator is considered elevated risk for farms with feed-lots in Pampeña Central.

5.1.6. Risk designation and specification

NOA - LOW RISK

NEA - LOW RISK

Pampeña Central - ELEVATED RISK for farms with feed-lots

- Medium private commercial rancher
- Livestock breeding companies, managed by Professionals
- Large Livestock breeding company
- Company, management pools, with subcontract process.
- LOW RISK for Small family rancher

Cuyo - LOW RISK

Patagonia - LOW RISK

5.1.7. Control measures and verifiers

Control measures

- Check the food chain of cattle and request the feeding programme and the list of used consumables.

Verifiers:

- Cattle feed supplier list and cross check with:
 - National Registry of GMO Operators:
http://www.inase.gov.ar/images/stories/Formularios/Biotec/inscripcion_r_oovqm_2014.pdf
 - Verify whether the producer is registered with the INASE (National Seed Institute) registry: <http://www.inase.gov.ar/>

ANIMAL WELFARE

6.1. Health (nutrition, safety, medicines, health program etc.)

Animal Welfare including health issues such nutrition, safety, health and medical care is maintained. Risk relates to animal welfare not being threatened by farm establishment or management activities.

6.1.1. Applicable laws and regulations

- National Act 14.346 (Ley 14.346); Establishment of Disciplinary Action against Persons Mistreating Animals or Submitting Animals to Acts of Cruelty. - [link](#)
- Resolution 295-1999 (Resolución 295-1999); by means of which the list of products of animal and plant origin that can be introduced is approved. - [link](#)
- 28 regulations and resolutions on animal healthcare (cattle) are available on SENASA's web page. - [link](#)

6.1.2. Legal authority

- National Service of Agrifood Health and Quality (SENASA).
- National Health Registry of Farming and Livestock Producers (RENSPA)

6.1.3. Legally required documents or records

- Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG)
- Malta fever and foot-and-mouth disease vaccination certificate issued by SENASA (for sale)

6.1.4. Sources of information

- (1) SENASA, Manual for Animal Transport Procedures: http://www.produccion-animal.com.ar/legales/19-manual_transporte.pdf
- (2) Opra Mirada: <http://anyaboglio.com/los-animales-en-la-legislacion-de-argentina/>
- (3) UBA, The Practice of Animal Wellbeing: http://www.agro.uba.ar/apuntes/no_8/bienestar.htm
- (4) SENASA, Animal Healthcare: <http://www.senasa.gov.ar/cadena-animal/bovinos-y-bubalinos/produccion-primaria/sanidad-animal>
- SENASA, Phyto-zoo sanitary Control Barriers:
(5) <http://www.senasa.gov.ar/informacion/informacion-al-viajero/viajar-dentro-del-pais/puestos-de-control-interno-barreras-zoo>
- (6) FAWC: <https://www.gov.uk/government/groups/farm-animal-welfare-committee-fawc>
- (7) SENASA: http://www.senasa.gov.ar/sites/default/files/ARBOL_SENASA/ANIMAL/BOVINOS_BUBALINOS/INDUSTRIA/ESTABL_IND/BIENESTAR/manual_de_bienestar_animal_especies_domicasticas_-_senasa_-_version_1-2015.pdf

6.1.5. Risk determination

Overview of Legal Requirements

Overall, cattle health management is good in Argentina. Nutrition ranges from good to excellent in the Pampeña and Central regions, and is more varied in dry regions, e.g. Chaco,

where it greatly depends on yearly weather conditions (droughts lead to a lack of food). SENASA carries out programmes for animal health control in the country (4) which relate to SENASA's permanent control barriers: "thanks to the cooperation of producers, provincial and national governments, there are areas in Argentina that are free of specific diseases and have a special sanitary status; this helps to favour the agricultural production of these areas in the most demanding international markets" (5).

Legislation on animal welfare and treatment is relatively limited in Argentina. Legislation on animal welfare in Argentina is limited to National Act 14.346, of 1954. After the Farm Animal Welfare Committee (FAWC) introduced its five freedoms for animals in 1993 there has been some improvement to animal welfare due to several introduced regulations and rules. The body in charge in Argentina is the National Service of Agrifood Health and Quality (SENASA).

Description of risk

Breeding and raising livestock is the aim of production related to this business. In general, there is a good control and awareness of maintaining a high standard of health and feeding livestock in Argentina (5). SENASA system is implemented and there is a high degree of compliance (see also category 7.1) in which the identification system for cattle is written and that allows us to observe the traceability of each individual livestock during development.

Risk conclusion

Animal husbandry is in accordance with to applicable legislation of the area under assessment AND the risk assessment confirms that applicable legislation is enforced.

6.1.6. Risk designation and specification

Low Risk

6.1.7. Control measures and verifiers

N/A

6.2. Well being

Animal Welfare including health issues such nutrition, safety, health and medical care is maintained. Risk relates to animal welfare not being threatened by farm establishment or management activities.

6.2.1. Applicable laws and regulations

- National Act 14.346 (Ley 14.346); Establishment of Disciplinary Action against Persons Mistreating Animals or Subjecting Animals to Acts of Cruelty. - [link](#)
- Decree 1248 (Decreto 1248); LIVESTOCK; Supplementary regulation on the safety and treatment of live animals during transport and adjacent activities. - [link](#)
- Resolution 154/2013 (Resolución 154/2013); Regulation for the Inspection of Products, Sub-products and By-products of Animal Origin. Decree no. 4238/1968 (Decreto n° 4238/1968). Amendment. [link](#)

6.2.2. Legal authority

- National Service of Agrifood Health and Quality (SENASA).
- National Health Registry of Farming and Livestock Producers (RENSPA)

6.2.3. Legally required documents or records

There are not legal documents/certificates specifically required to prove animal wellbeing. Only The documentation and traceability of each animal guarantee adequate monitoring:

- (2) Integrated Animal Healthcare Management System (Sigsa): <http://www.senasa.gov.ar/tags/sigsa>
- (8) SENASA: <http://www.senasa.gov.ar/cadena-animal/bovinos-y-bubalinos/industria/trazabilidad>
- Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG)
- Document for Animal Transport (DTA)

(See 7.1, the animal's individual registration and transport procedures.)

6.2.4. Sources of information

- (1) IPCVA: <http://www.ipcva.com.ar/files/ct1.pdf>
- (2) Integrated Animal Healthcare Management System (Sigsa): <http://www.senasa.gov.ar/tags/sigsa>
- (3) SENASA: http://www.produccion-animal.com.ar/legales/19-manual_transporte.pdf
- (4) SENASA: <http://www.senasa.gov.ar/tramites/transportes-habilitacion-de-transporte-de-animales-en-pie>
- (5) FAO: <http://www.fao.org/docrep/005/x6909s/x6909s08.htm>
- (6) GUIDE FOR FREIGHT TRANSPORT DRIVERS (GUÍA TRANSPORTISTA): http://www.acsa.com.ar/download/guia_transportista.pdf
- Animal Production: http://www.produccion-animal.com.ar/libros_on_line/07-manual_buenas_practicas_ganaderas/02-maltrato.pdf
- (7) INTA: http://inta.gob.ar/sites/default/files/script-tmp-inta-manual_prctico_de_bienestar_animal.pdf
- (8) SENASA: <http://www.senasa.gov.ar/cadena-animal/bovinos-y-bubalinos/industria/trazabilidad>
- (9) Expert: Lorena Mendicino
- (10) World animal protection website: Argentina Report <http://api.worldanimalprotection.org/>

6.2.5. Risk determination

Overview of Legal Requirements

Legislation on animal welfare and treatment is relatively limited in Argentina. (See 6.1). Legislation on animal welfare in Argentina is limited to National Act 14.346, of 1954. After the Farm Animal Welfare Committee (FAWC) introduced its five freedoms for animals in 1993 there has been some improvement to animal welfare due to several introduced regulations and rules. The body in charge in Argentina is the National Service of Agrifood Health and Quality (SENASA). There are INTA (7), SENASA (2, 3) and IPCVA (1) documents on good practice and the appropriate treatment of animals during their breeding, fattening and transport (6, 7, 8, 10). The documentation and traceability (2, 8) of each animal guarantee adequate monitoring.

Description of risk

There is no evidence of mistreatment of cattle in Argentinian farms (9). Generally, producers understand their cattle are their business capital and they treat them well. However, it is

necessary to examine the situation in each of the farms and to verify that no reports have been filed.

This reflects on the generally good monitoring and the awareness of the need to maintain a high standard when it comes to health and nutrition of cattle in Argentina. There are three main reasons behind this health and nutrition and animal welfare standard: First, SENASA requests the use of specific vaccines aimed at guaranteeing good health; second, healthcare costs are low when compared to the high impact on production of animals in a bad state or conditions; third, nutrition is a key factor in the success of cattle farming. Discussion of “animal welfare” in Argentina has started in recent years. Even though many producers are not aware of this issue yet, institutions have started work on this issue and have launched awareness-raising campaigns together with good practice guidelines and training courses. (Per Lorena Mendicino, an expert) (9). In conclusion, there is good monitoring of animal treatment and welfare on the field. In recent years, it has been extended to animal breeding and fattening facilities through the application of good practice guidelines (9, 10).

Risk conclusion

There is no evidence of widespread and systematic violation of animal welfare in the area under assessment, and other available evidence does not challenge ‘low risk’ designation.

6.2.6. Risk designation and specification

Low Risk

6.2.7. Control measures and verifiers

N/A

CATTLE MOVEMENT AND TRACEABILITY

7.1. Tracking system

Animal movement amongst farms is tracked and transparent. Risk relates to animals being moved from illegal established or managed farms and/or farms with poor CSR performance to legally established and managed farms with good CSR performance.

7.1.1. Applicable laws and regulations

- National Act 26.478: stockbreeding, [link](#)
- Decree 34/2009: <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=149792>
- Resolution 423/2014: [link](#)
- SENASA Resolution 754/2006 (Resolución 754/2006): [Link](#)
- SENASA, NATIONAL DECREE LAW-22939-1983 (DECRETO LEY NACIONAL-22939-1983) - SENASA - NATIONAL SERVICE OF AGRIFOOD HEALTH AND QUALITY: [link](#)

7.1.2. Legal authority

- National Service of Agrifood Health and Quality (SENASA)

7.1.3. Legally required documents or records

- Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG)
- Document for Animal Transport (DTA)
- Transport Bill

7.1.4. Sources of information

- Rosario Exchange, Livestock Trade: <https://www.bcr.com.ar/Publicaciones/Ediciones%20BCR/Archivos%20de%20cortes%20%ADa/Lecturas%2016/Comercio%20Ganadero.pdf>
- National Act 26.478: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/150000-154999/151912/norma.htm>
- SENASA, Caravanas: <http://www.senasa.gov.ar/cadena-animal/bovinos-y-bubalinos/produccion-primaria/productos-veterinarios/caravanas>
- SIGSA / DT-E (ELECTRONIC TRANSPORT DOCUMENT): <http://www.senasa.gov.ar/tags/sigsae>
- AFIP (Federal Public Revenue Administration): <http://www.afip.gob.ar/cartadeporte/default.asp#procedimiento>
- Infoleg (Legislative Information) Decree 34/2009: <http://servicios.infoleg.gob.ar/infolegInternet/verNorma.do?id=149792>
- Traceability: <http://www.alimentosargentinos.gob.ar/contenido/marco/reso/Trazabilidad.php>
- Resolution 423/2014 (Resolución 423/2014): <http://www.senasa.gov.ar/normativas/resolucion-423-2014-senasa-servicio-nacional-de-sanidad-y-calidad-agroalimentaria>

- SENASA Resolution 754/2006 (Resolución 754/2006):
<http://www.senasa.gov.ar/normativas/resolucion-754-2006-senasa-servicio-nacional-de-sanidad-y-calidad-agroalimentaria>
- SENASA, NATIONAL DECREE LAW-22939-1983 (DECRETO LEY NACIONAL-22939-1983) - SENASA - NATIONAL SERVICE OF AGRIFOOD HEALTH AND QUALITY:
<http://www.senasa.gov.ar/normativas/decreto-ley-nacional-22939-1983-senasa-servicio-nacional-de-sanidad-y-calidad-agroalimentaria>
- (11) Expert: Laurena Mendicino

7.1.5. Risk determination

Overview of Legal Requirements

The livestock traceability system is based on the inscription in the National Health Registry of Farming and Livestock Producers (RENSPA in its) created by the National Service of Agrifood Health and Quality (SENASA) which includes the producer's National Identity Card Number (DNI) and Single Code of Fiscal Identification (CUIT), the ownership title deed and the registry entry number. These data are all included in the Health Management System (Sistema de Gestión Sanitaria or SGS). A certificate is provided which includes the producer's name, the farm's name, the entry number in the National Health Registry of Farming and Livestock Producers and the Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG) (1).

The CUIG is used to identify animals with a certain identifier, which is called caravana (2, 3). All calves must be branded with their caravana before they can be transported. Caravanas exist in four colours: Yellow (vaccination zone against foot and mouth disease), green (non-vaccination zone), light blue (animals which have been subject to a second marking process due to a loss of their previous identifier) and red (imported animals). A caravana identifier is placed in the left ear and another button-type one with the same number is placed in the right ear, after the calves have finished their weaning process.

Receipts of brands and/or identifiers are issued and every owner must identify their cattle and equine animals within one year after their birth. The brand shall be a motif, pattern or symbol made applying a branding iron and registered in the Provincial Cattle Farming Registry Department (Departamento de Registro Ganadero Provincial) and must refer to owners or legal occupiers of a registered rural facility.

Transporting or moving cattle from one location to another always requires a Document for Animal Transport (Documento para el Tránsito de Animales or DTA, now called DTe). Holding this document is compulsory for any transport of animals. The application shall be done at the SIGSA/ DT -E (ELECTRONIC TRANSPORT DOCUMENT) (4). Holding a Transport Bill (Carta de Porte) (5) is also compulsory subject to national decree 34/2009 (Decreto 34/2009) (6). Under resolution 231/2002 (Resolución 231/2002) (7) the Secretariat of Agriculture, Livestock, Fisheries and Food creates the Argentinian Agriculture and Food Traceability System (Sistema Argentino de Trazabilidad Agroalimentario) based on ISO 8452 Rule (Norma ISO 8452).

Livestock traceability

The livestock traceability system is based on the inscription in the National Health Registry of Farming and Livestock Producers (RENSPA in its Spanish acronym) (1) created by the National Service of Agrifood Health and Quality (SENASA) which includes the producer's National Identity Card Number (DNI in its Spanish acronym) and Single Code of Fiscal Identification (CUIT in its Spanish acronym), the ownership title deed and the registry entry number. These data are all included in the Health Management System (Sistema de Gestión Sanitaria or SGS in its Spanish acronym). A certificate is provided which includes the producer's name, the farm's name, the entry number in the National Health Registry of

Farming and Livestock Producers and the Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG in its Spanish acronym) (2).

The CUIG is used to identify animals with a certain identifier, which is called caravana (3, 4). All calves must be branded with their caravana before they can be transported or moved from one place to another. Caravanas exist in four colours to identify four distinctive origins: Yellow (vaccination zone against foot and mouth disease), green (non-vaccination zone), light blue (animals which have been subject to a second marking process due to a loss of their previous identifier) and red (imported animals). One caravana identifier is placed in the left ear and another button-type one is placed in the right ear, after the calves have finished their weaning process.

Receipts of brands and/or identifiers are issued and every owner must identify their cattle and equine animals within one year after their birth under National Act No. 26.478 (Ley 26.478). The brand shall be a motif, pattern or symbol made applying a branding iron and registered in the Provincial Cattle Farming Registry Department (Departamento de Registro Ganadero Provincial) and must refer to owners or legal occupiers of a registered rural facility.

Transporting or moving cattle from one location to another always requires a Document for Animal Transport (Documento para el Tránsito de Animales or DTA, now called DTe). Holding this document is compulsory for any transport of animals. The application shall be done at the SIGSA/ DT -E (ELECTRONIC TRANSPORT DOCUMENT) (4). Holding a Transport Bill (Carta de Porte) is also compulsory subject to national decree 34/2009 (decreto 34/2009). Under resolution 231/2002 (resolución 231/2002) the Secretariat of Agriculture, Livestock, Fisheries and Food creates the Argentinian Agriculture and Food Traceability System (Sistema Argentino de Trazabilidad Agroalimentario) based on ISO 8452 Rule (Norma ISO 8452). (6)

Official registers

All registered livestock producers linked to a rural facility must provide the following inter-linked data:

- Single Code of Cattle Production Identification (CUIG or Clave Única de Identificación Ganadera)
- Single Entry Number in the Registry of Agri-food Chain Operators (RUCA or Registro Único de Operadores de la Cadena Agroalimentaria)
- Document for Animal Transport (Documento para el Tránsito de Animales or DTA).
- Transport Bill (Carta de Porte)

Legislation on the use of cattle branding is long-standing and generally well enforced.

Section 2 of the National Act 26.478 (on brands and identifiers, certificates and guidelines) sets out the compulsory use of brands and caravans for all cattle and how to use them. This links to the numbers in the SENASA registry, the National Health Registry of Farming and Livestock Producers (RENSPA) under resolution 423/2014 (8). SENASA resolution 754/2006 (9) states that the producer and the farm shall have a Single Code of Cattle Production Identification (Código Único de Identificación Ganadera or CUIG), which is part of the numeration system of the caravanas used to identify each animal. Transporting or moving cattle from one location to another requires a Document for Animal Transport (Documento para el Tránsito de Animales or DTA). Under decree 34/2009 a Transport Bill (Carta de Porte) is also necessary. These data and documents are linked to the producer's DNI and CUIT. Each animal's data are comprehensive and available all along the chain of custody.

Description of risk

Compulsory branding of cattle and its methodical registration are observed in the SENASA (RENSPA) system. This benefits all members of the cattle production chain, for the

importance of healthcare (e.g. foot and mouth disease) and the statements on animal welfare. This is especially true regarding cattle for export (11, Expert Consultation).

Risk conclusion

Low Risk. Animal movement is in accordance with applicable legislation of the area under assessment AND the risk assessment confirms that applicable legislation is enforced.

7.1.6. Risk designation and specification

Low risk

7.1.7. Control measures and verifiers

N/A

Annex I: Cattle farm types

In Argentina, there are relevant differences amongst livestock breeding farm types in the five agricultural regions in the country. In the NOA and NEA regions, farms are similar and contain mostly medium to large farms. Furthermore, a large proportion of farms in the NOA and NEA regions have questionable legal land tenure conflicts with land occupation and/or right of indigenous people. In the CUYO and Patagonia region, farms are very large but linked to not very productive pastures due to dry conditions and poor nutrient soils. The Pampeña Central region is distinguished by medium sized farmers and have relative stable land tenure conditions. The risk assessment used the spatial scale set out in Table 1. The spatial scale table also shows the production levels (number of farms, production units and head of cattle) by region and province.¹²

Table 1: Spatial Scale for Assessment

Spatial Scale		Farms	Production Units	Cattle
Regions	Provinces			
NOA	Jujuy	1,214	3,571	108,992
	Salta	4,421	15,026	1,096,664
	Santiago del Estero	8,227	14,863	1,390,020
	Catamarca	1,390	5,322	229,588
	Tucuman	2,547	3,552	150,853
	La Rioja	1,412	3,791	149,217
	Total		19,211	46,125
NEA	Misiones	7,073	7,879	444,614
	Corrientes	14,965	28,704	5,074,473
	Chace	15,602	30,981	2,659,548
	Formosa	8,511	16,448	1,772,581
	Total		46,151	84,012
Pampeña - Central	Buenos Aires	48,213	60,587	17,355,106
	Cordoba	20,558	24,776	4,490,072
	La Pampa	7,838	10,646	2,862,816
	Santa Fe	21,481	31,461	6,392,039
	Entre Rios	25,046	37,461	4,287,481
	Capital Federal	1	1	12
	Total		123,137	164,932
Cuyo	San Juan	326	758	29,771
	San Luis	5,738	9,330	1,453,420
	Mendoza	2,259	4,237	394,407
	Total		8,323	14,325
Patagonia	Rio Negro	3,328	4,442	520,406
	Neuquen	1,661	2,680	201,494
	Chubut	2,431	2,717	228,208
	Santa Cruz	365	425	97,105
	Tierra del Fuego	58	64	40,961
	Total		7,843	10,328

¹² National Service of Agrifood Health and Quality SENASA: <http://www.senasa.gob.ar/cadena-animal/bovinos-y-bubalinos/informacion/informes-y-estadisticas>. Under: Farmers of Bovine Cattle; Distribution of Bovine Cattle by category March 2016.

Table 3 **Beef Source Types in Argentina** identifies the different types of farms in Argentina which supply cattle to the market. 'Cattle farm type' is a term used to describe the different types of cattle farms in a country, to allow a more detailed specification of risk. The Cattle Farm Type is used to clarify: which farm types cattle can be sourced from legally; what the legal requirements are for each farm type, and if there are risks related to certain farm types and not others.

Table 2: Beef Source Types in Argentina

BEEF SOURCE TYPES IN ARGENTINA						
Farm type	Land Classification	Ownership	Farm Classification	Management regime	Region/Area	Description of farm type
Small Ranch	Farm Land	Privately owned, usually by a family	Smallholder subsistence farm	Privately managed, usually by family groups	NOA, NEA Cuyo, Patagonia, Pampeña y Central	Small, family owned ranches. Carry out both livestock breeding (breeder extensive management; and fattening (fattening, rangeland). Often farming for subsistence.
Medium commercial ranch	Farm Land	Privately owned by a commercial entity.	Medium sized commercial livestock farm.	Privately managed by medium sized commercial entity.	NOA, Cuyo & Patagonia.	Medium sized commercial farms carrying out: <ol style="list-style-type: none"> i. Breeder extensive management ii. fattening, rangeland
					Pampeña y Central	Medium sized commercial farms carrying out: <ol style="list-style-type: none"> i. Breed refinement (players) ii. Breeder extensive management iii. Fattening, intensive pasture management iv. Feed-Lot, industrialized fattening.
					NEA	Medium sized commercial farms carrying out: <ol style="list-style-type: none"> i. Breed refinement (players) ii. Breeder extensive management iii. Fattening, intensive pasture management
Large commercial ranch	Farm land	Privately owned by livestock breeding company (with large holder or group of holders)	Large scale livestock production ranch.	Subcontracted to professional management or company management pools*	NOA, NEA Cuyo, Patagonia, Pampeña y Central	Large privately owned companies. The Management is usually subcontracted out to professional management organisations or management pool. Carrying out: <ol style="list-style-type: none"> iv. Breeder extensive management; v. Breed refinement (players) vi. Feed-Lot, industrialized fattening vii. Fattening, intensive pasture management viii. Fattening, rangeland

(*) Company management Pools: This model of production management groups different actors involved in the production of certain produce, namely oilseeds and grain. The pool is made up of a management unit in charge of the investment group and economic, administrative and technical tasks.

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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