

Soy 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 world demand for soy is rapidly growing and is driving deforestation and other negative 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 are considered minimum legal, environmental and social responsible criteria that should met for soy plantation 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 is based on the methodology from the 'Corporate Social Responsibility (CSR) Risk Assessment Framework Guidelines for Soy' (May 2016).

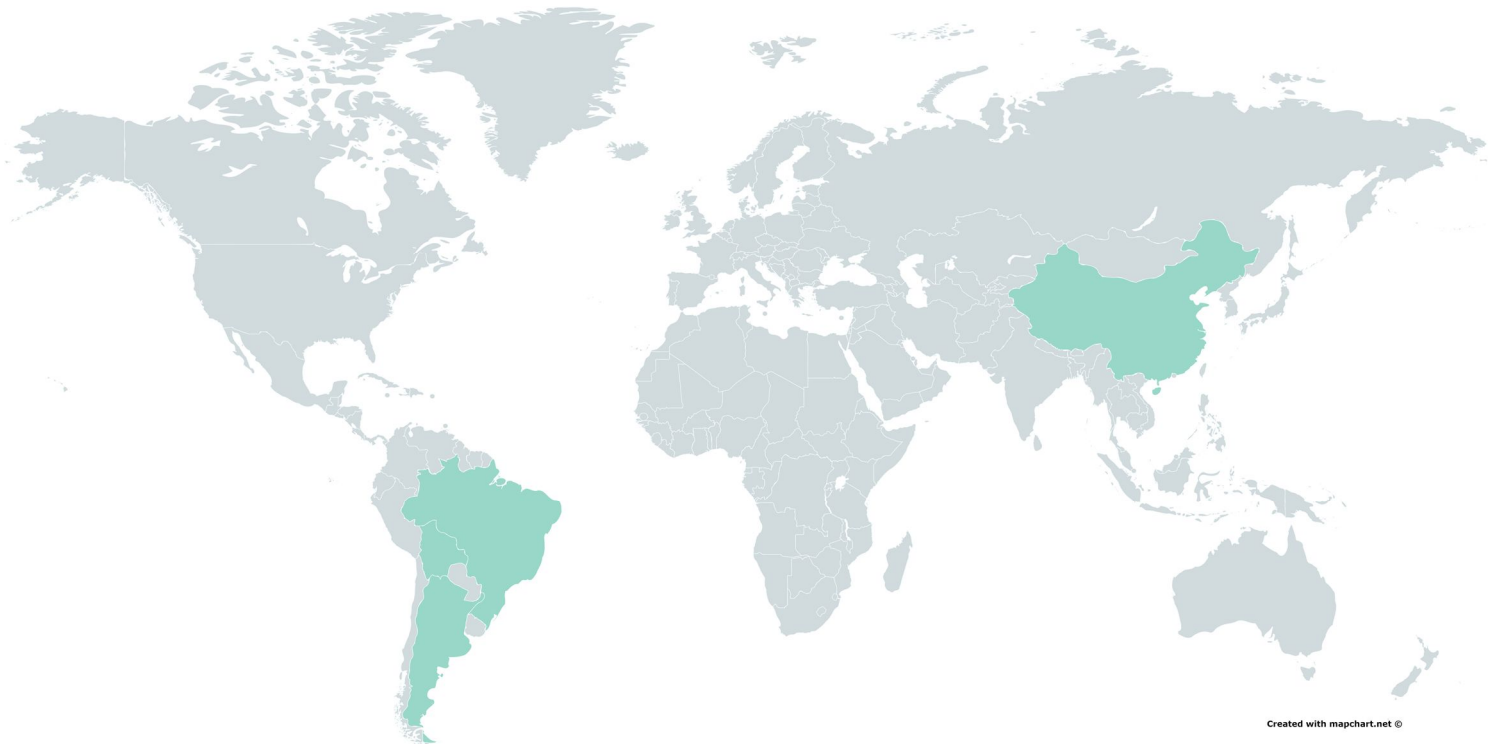


Figure 1. Countries for which NEPCon have developed a risk assessment for soy

B. Overview of sourcing risks for soy from Argentina

Soy Risk Score: 17 / 100 in 2017

This report contains an evaluation of the CSR risks in Argentina for five categories and 21 sub-categories. We found:

- Specified risk in 20 sub-categories.
- Low risk for 1 sub-category.

Soy source types and risks

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

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

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

The CSR risks identified in this report occur in relation to business issues, social issues, environmental issues, conversion and GMO.

Regarding **business issues**, for the NOA and NEA regions 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. 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 (sub-category 1.1).
- *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).

For all regions, there is a 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 (1.3, 1.4 and 1.5).

Regarding **social issues**, there is a risk relating to:

- Legal employment, Health and safety and the ILO Fundamental Conventions (2.1, 2.2., 2.3). The risk is of non-compliance with relevant labour and H&S laws including laws on minimum working conditions, wages and employment age including child labour because a high proportion of agricultural farm workers are not properly registered. There is also a high level of breaches relating to labour contract with registered workers.
- Indigenous and traditional peoples' rights (2.4) and HCVs (3.3: 3.3.5 – 3.3.6) in the NOA/NEA regions. The risks is of violations of indigenous or traditional peoples' rights in Patagonia, NOA and NEA Regions due to a lack of knowledge amongst indigenous and/or traditional peoples of their rights, a lack of harmonization with the federal and provincial legal systems with indigenous law (No. 23.302) and legislation on possession and ownership of land (No. 26,160 and 26,554 ext.) and/or lack of implementation of legislation and enforcement of rights which has led to a high level of conflicts of substantial magnitude with indigenous communities.

Regarding **environmental issues**, there are risks relating to environmental requirements (3.1), protected sites and species (3.2) and HCVs (3.3.1 – 3.3.4). The main areas of non-compliance found are linked to the degradation and conversion of native forests, the degradation of protected areas (illegal conversion), the displacement of wildlife, emissions (from 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). Note the risk for HCV 2 areas is considered low in the Pampeña – Central and/Cuyo region as there are no occurrences found in the region.

Regarding **conversion**, there are risks in the NOA and NEA regions relating to the conversion of land since November 2005 (4.1) and Fire use (4.2). Both legal and illegal conversion is taking place in Argentina a) Legal authorized forest clearing for conversion in Category III native forests; and 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). Native forest areas designated as Category I (conservation) or II (restoration) are being converted to other land uses including soy farms, mainly in NOA and NEA regions, due to a high level of corruption. Furthermore, there is prevailing evidence of high number incidents of uncontrollable fires started connected with farm establishment and/or management.

Regarding **GMOs** (5.1), the use of genetically modified soy is legal and extremely prevalent in Argentina accounting for over 98% of soy production. The extensive use of GMO soy in Argentina has also lead to high levels of the application of the glyphosate pesticide which is a low-persistence substance with limited bio-accumulation potential and low toxicity over nontarget organisms and has been a contributing factor to water pollution and health issues of rural communities.

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

Legal Category	Sub-category	Risk conclusion			
		Pampeña Central (Buenos Aires, Córdoba, Santa Fe, la Pampa, entre ríos) Cuyo (San Luis)	NOA (Salta, Santiago del Estero, Tucuman, Jujuy)	NEA (Chaco, Formosa, Misiones)	
Business Issues	1.1. Land tenure	Low	Specified	Specified	
	1.2. Plantation registration & management rights	Low	Specified	Specified	
	1.3. Payment of royalties & required fees	Specified	Specified	Specified	
	1.4. Value Added taxes & other sales taxes	Specified	Specified	Specified	
	1.5. Income and profit taxes	Specified	Specified	Specified	
	1.6. Disclosure of Information	Low	Low	Low	
Social issues	2.1. Legal employment	Specified	Specified	Specified	
	2.2. Health and safety	Specified	Specified	Specified	
	2.3. ILO Fundamental Conventions are upheld.	Specified	Specified	Specified	
	2.4. IP and TP rights are upheld.	Low	Specified	Specified	
Environmental issues	3.1. Environment	Specified	Specified	Specified	
	3.2. Protected sites and species	Specified	Specified	Specified	
	3.3. HCV	3.3.1. Species diversity.	Specified	Specified	Specified
		3.3.2. Landscape-level ecosystems & mosaics.	Low	Specified	Specified
		3.3.3. Ecosystems and habitats	Specified	Specified	Specified
		3.3.4. Critical ecosystem services.	Specified	Specified	Specified
		3.3.5. Community needs	Low	Specified	Specified
3.3.6. Cultural values.	Low	Specified	Specified		
Conversion	4.1. New plantations since November 2005 have not replaced natural forest or ecosystems.	Low	Specified	Specified	
	4.2 Fire avoidance is being practised.	Low	Specified	Specified	
Business Issues	5.1. No GMO's	Specified	Specified	Specified	

C. Overview of the soy sector in Argentina

Argentina is a country of strong farming traditions, with a significant presence in the international meat, oilseeds and grains markets. National soybean production currently amounts to over 60 million (M) tonnes per year. Argentina dedicated 20 M ha of land to soybean production for 2015/2016 (1,2). Out of the 60 M tonnes of soybean produced in the country, 50.6 M tonnes are exported as bean and soy by-products, which represents 84% of the total production (3). Turnover from exports amounts to approximately 8 billion USD per year.

Soy was introduced in Argentina in the 1970s. Over the last 20 years, with the penetration in the country of genetically modified soybean (Roundup Ready) along with technology packages for direct sowing and a massive use of pesticides (glyphosate), soy production grew from 5 M ha in 1996 to 20 M ha in 2016 (4). The expansion started at the Pampeña-Central region and spread towards the North West (NOA) and North East (NEA) regions, which explains today's serious issues regarding deforestation linked to soy production.

There are five main farming regions in Argentina: North West (NOA), North East (NEA), Pampeña - Centro, Cuyo and Patagonia (Map II). Soy production is concentrated mainly in the NOA, NEA and Pampeña - Central regions (Map IV), due to the high-quality of the soil and the climate, and particularly the rainfall patterns in these areas. There is also Soy production area in West of Cuyo region. For the risk analysis, this Soy production area included in Cuyo Region has been considered together with Pampeña-Central Region. Risk determination is based solely on these regions of national farming which correspond to what the Buenos Aires Cereals Exchange has named "PAS Areas" (Zonas PAS) (15 areas) for the study of the development of soy farming with up-to-date data on its production (5, 6 Map I).

The soy production is related to seven temperate and subtropical biomes (Map III); but nearly 100% of Argentine's soy production is concentrated in four of them: Chaco seco, Chaco húmedo, Espinal and Pampa, which are related to the Northwest (NOA) and Northeast Argentina (NEA), and Pampeña - Central regions (Map IV).

Soy production involves a great number of producers (approximately 70,000), 6% of which manage 54% of the total production. The group of producers in the large-scale farming sector (sowing pools) have positioned themselves as new players over the last decade. Their role is to manage production connected to third parties through a production method based on a network of contracts: leasing of third-parties' land, rent of their equipment and machinery and through massive use of new technologies (4).

The most widespread type of soy production farms is medium sized plantations which are between 2,500 and 10,000 ha (approximately 47 M ha and 10,000 producers) and large plantations which are greater than 10,000 ha (approximately 3,000 producers with over 65 M ha) (7,8). Regarding land tenure in the country, land tends to be concentrated in the hands of a small number of large companies.

Argentina is a federal country whose administration has been broken down in 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 Development and the Environment (9) which operate on a national, provincial and on a local level through similar bodies.

Today the most serious CSR threat linked to soy production is deforestation. Since 1990 Argentina has lost 7.5 million hectares (ha) of Native Forest (12) and almost 80% of the

deforestation has taken place in the NOA and NEA. To avoid the uncontrolled forest loss Argentina introduced in December 2007, the Native Forest Act 26.331 (8) which is the national legal framework for land covered by native forests. This legal framework requires (Section 6) that all provinces implement a Land Use Planning for all Native Forests (9). The Act also regulates the substitution of Native Forests, which requires the authorization by the Province Authority (Section 13) and an Environmental Impact Assessment (Section 22).

There are two important factors to consider when assessing Argentina's governance level:

1. The general administration structure of Argentine is federal and the governance system is administered amongst the levels of government. national, provincial and municipal. These levels of government and their relevant area of responsibility and division of authority are not satisfactorily coordinated leading to situations significant legal ambiguity, for instance in the interpretation of the Native Forest Act 26.331 (15).
2. 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 the country ranked 107 out of 167 countries (16). This means there is high perception that Argentina is a corrupt country.

Another major issue in national farming, particularly in the NOA and NEA regions, is the existence of problems related to land ownership and violation of the rights of indigenous peoples.

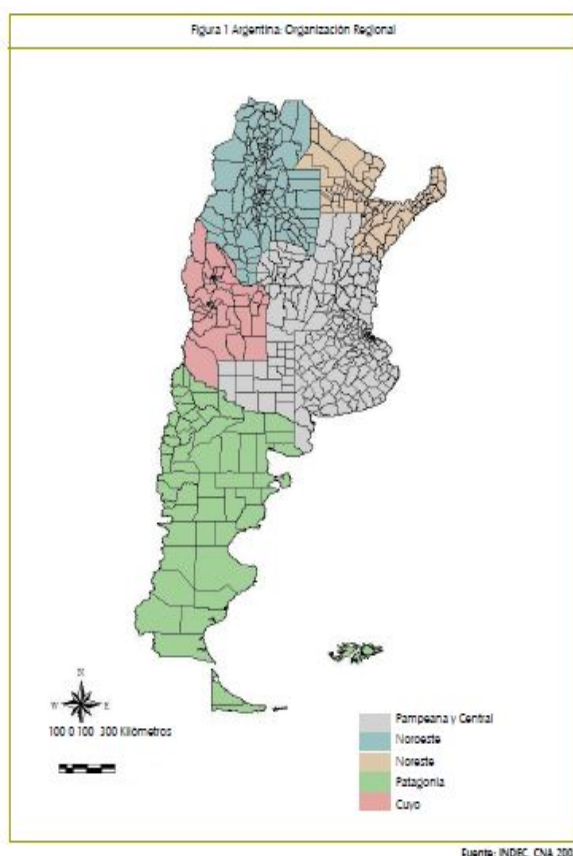
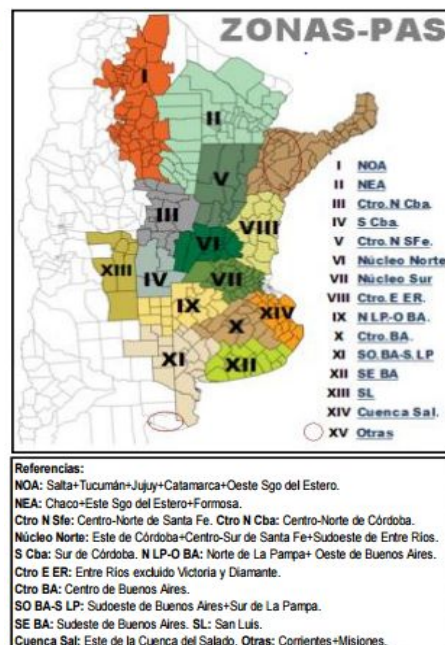
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(13): Transparency International 2016: <http://www.transparency.org/cpi2015#results-table>

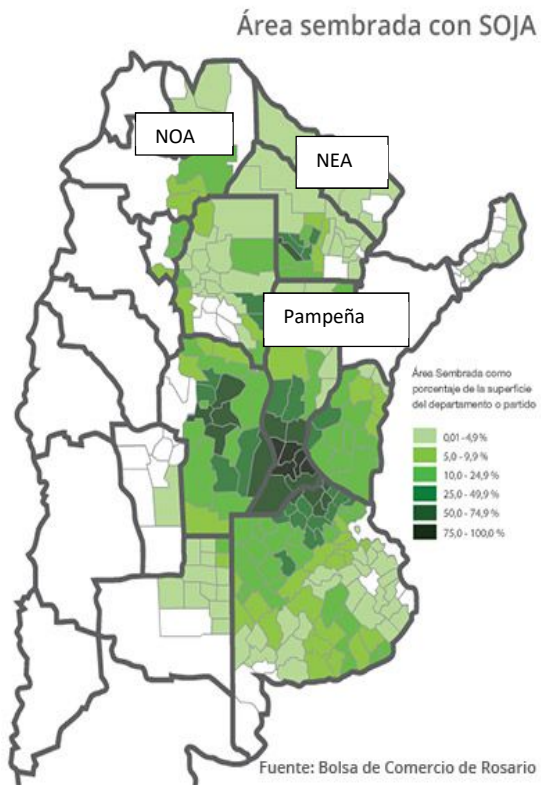
Table I: Development of soy production year/surface (4, Argentina Centre of Political Economy CEPA) and Map I: Zones of Soy Production in Argentina

COSECHA DE SOJA							Datos al: 21/07/2016	
Campaña 2015/16	Superficie (Ha)			Porcentual cosechado (%)	Hectáreas cosechadas	Rinde (qq/Ha)	Producción (Tn)	
	Zonas	Sembrada	Perdida					Cosechable
I NOA	800.000	26.000	774.000	100,0	774.000	25,8	1.996.920	
II NEA	1.410.000	86.000	1.324.000	100,0	1.324.000	21,3	2.820.120	
III Ctro N Cba	2.300.000	240.000	2.060.000	100,0	2.060.000	31,2	6.427.200	
IV S Cba	1.750.000	150.000	1.600.000	100,0	1.600.000	35,5	5.680.000	
V Ctro N SFe	1.400.000	370.000	1.030.000	100,0	1.030.000	22,8	2.348.400	
VI Núcleo Norte	3.000.000	180.000	2.820.000	100,0	2.820.000	33,9	9.559.800	
VII Núcleo Sur	2.600.000	140.000	2.460.000	100,0	2.460.000	35,8	8.806.800	
VIII Ctro E ER	1.300.000	250.000	1.050.000	100,0	1.050.000	18,9	1.984.500	
IX NLP-OBA	2.200.000	60.000	2.140.000	100,0	2.140.000	36,5	7.811.000	
X Ctro BA	760.000	30.000	730.000	100,0	730.000	32,4	2.365.200	
XI SO BA-S LP	600.000	34.000	566.000	98,5	557.510	25,0	1.393.210	
XII SE BA	1.580.000	65.000	1.515.000	78,7	1.192.444	25,0	2.985.396	
XIII SL	180.000	6.000	174.000	100,0	174.000	29,4	511.560	
XIV Cuenca Sal	170.000	10.000	160.000	100,0	160.000	28,8	460.800	
XV Otras	50.000	3.000	47.000	100,0	47.000	23,3	109.510	
TOTAL	20.100.000	1.650.000	18.450.000	98,2	18.118.954	30,5	55.260.416	



Map II: Farming Regions in Argentina (2002)

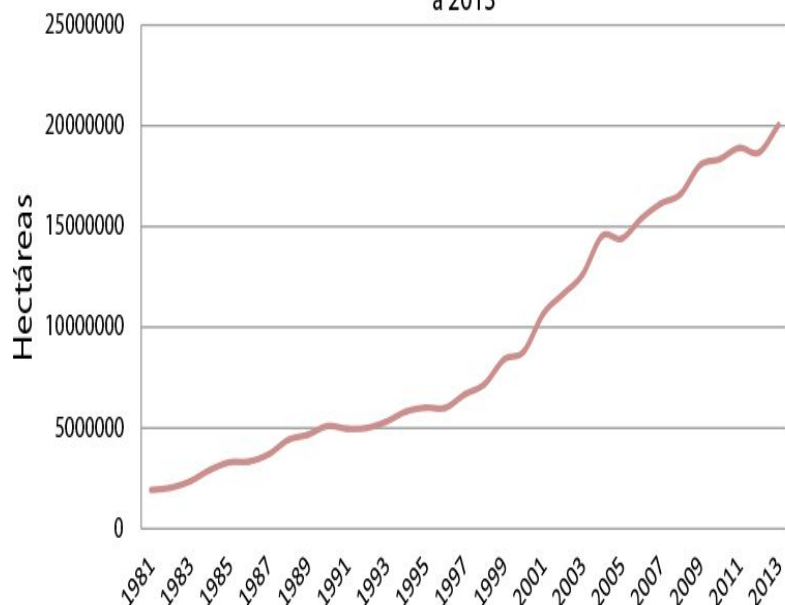
Map III SIAN, 2002 Eco-regions of Argentina



Map IV: Concentration of soy production (2016) (3)

Graph 1: (Extracted Graph 2 from Ministry of Agroindustry). Number of hectares of soy production in Argentina since 1981.

Gráfico 2. Evolución hectáreas sembradas de soja en Argentina desde 1981 a 2013



Fuente: elaboración propia en base al Sistema Integrado de Información Agropecuaria, Ministerio de Agricultura Ganadería y Pesca.

The following spatial scale is used in the assessment to determine the risk.

Spatial Scale Argentina			
	Agriculture Regiones	Provincias	Zona PAS (BCBA)
Soy	NOA	Salta, Santiago del Estero, Tucuman, Jujuy, Catamarca, La Rioja	Zona PAS I (Pero solo el oeste del Santiago del Estero)
	NEA	Chaco, Formosa, Corrientes, Misiones	Zona PAS II (Solo Chaco, Formosa, mas el este de Santiago del Estero)
	Pampeña - Central	Buenos Aires, Cordoba, Santa Fe, La Pampa, Entre Rios	Zona PAS III, IV, V, VI, VII, VIII, IX, X, XI, XII, XIV
	Cuyo	San Luis, San Juan, Mendoza	Zona PAS XIII

The table shows the special scale based on the officially used agriculture regions with soy production, NOA, NEA and Pampeña – Central and Cuyo, the third column shows the provinces which are related to soy production in each of the regions under assessment (red), and the fourth column shows the Zona PAS data system of the Bolsa de Cereales de Buenos Aires (it provides the best and most recent data on soy production). In the Cuyo region, soy crops can only be found in the province of San Luis, but in general the conditions are like those in the Pampeña – Central region.

There are no relevant differences amongst soy farm types in the four soy-producing regions in Argentina. In the NOA, NEA and Pampeña – Central regions, farms are similar: medium to large farms (in terms of surface) mostly with private ownership. In a large proportion of farms in the NOA and NEA regions there are questionable legal land tenure conflicts related to land occupation and/or rights of indigenous peoples. The Pampeña – Central//Cuyo /Cuyo region tends to feature medium size farms with 500 to 10.000 ha and has less land tenure conflicts. Overall, there are no on-going conflicts with communities and indigenous people in this area.

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

- Act 26.737 (ley 26.737); legal framework for rural land property, ownership and tenure protection in the national territory; Buenos Aires, 22 December 2011 (régimen 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 (full text), particularly sections 2, 14 and 16 (artículos 2, 14 y 16) - [link](#)
- National decree 274/2012 (decreto nacional 274/2012); rules under act 26.737 on the legal framework for rural land property, ownership and tenure 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) (full text) - [link](#)
- National decree 782/2012 (decreto nacional 782/2012); amendment to 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 orgánica de la secretaría 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) (Location: Land Registry) (Full text) - [link](#)
- Ley 17.801 registro de la propiedad inmueble (Act 17.801 Real Estate Property Registry). (Full text) - [link](#)
- Act 26.209 National Land Registry Act (Ley Nacional De Catastro). (full text) - [link](#)
- act 26.160; declaration of a state of emergency regarding 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). (full text) - [link](#)
- Act no. 25.063; minimum presumed income tax (section 2 (h)) ley 25.063; impuesto a la ganancia mínima presunta (artículo 2 (h)). (full text) - [link](#)
- Ley N° 13.246 (Act No. 13.246) Arrendamientos Rurales Y Aparcerias (Rural Lease And Sharecropping (Important Section 39 contingency contracts "Accidental Contract", Artículo 39 Contrato Accidental). (Full text) - [link](#)
- Act No. 22 298. (Ley 22 298.) Arrendamientos Rurales Y Aparcerias (Rural Lease And Sharecropping) Amendment to Act No. 13.246. (Full text) - [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

Provincial General Directorate of Real Estate Property Registry (Dirección General Registro de la Propiedad Inmueble Provincial)

- Buenos Aires - Property Registry (Registro de la Propiedad) - <http://www.rpba.gov.ar/>
- Chaco: - Real Estate Property Registry (Registro de Propiedad Inmueble) - <http://www.rpi.chaco.gov.ar/>
- Córdoba - General Registry of the Province (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 - real state property registry (registro de la propiedad inmueble) - <https://www.formosa.gob.ar/rpi/consultafolios>
- Jujuy - provincial directorate of real estate (dirección provincial de inmuebles) - <http://inmuebles.jujuy.gob.ar/>
- La pampa - general directorate of real estate property registry (dirección 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 (dirección general de inmuebles) - <https://www.inmuebles-salta.gov.ar>
- Santiago del estero - general directorate of real estate property registry (dirección general del registro de la propiedad inmueble) - <http://www.rpi.lapampa.gov.ar/gestion-turnos-online/item/415-provincia-de-santiago-del-estero.html>
- Santa fe - real estate property registry (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 real estate property registry (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 Real Estate Property Registry: Report of domain conditions - Registro de la Propiedad Inmueble Provincial: Informe de condiciones de dominio
- Provincial Revenue Agency Office: Basic Real Estate Tax Debt-free certificate - Renta Provincial Libre Deuda del Impuesto Inmobiliario Básico
- Federal Administration of Public Income (AFIP in its Spanish acronym): Tax Debt-free certificate - AFIP: Libre Deuda Fiscal
- Report of Municipal Debt Free - Informe de Libre Deudas Municipal

Tenant

- In case of land lease, the existence of a legal long term leasing contract must be proven. This contract should be filed in the Federal Administration of Public Income (AFIP [15]) and registered before a certifying officer in the General Provincial Registry of Property in the respective province.

1.1.4. Sources of information

Governmental sources

- Legislation Portal of the Federal Government: <http://www.infoleg.gob.ar/>
- (15) <http://www.afip.gov.ar/genericos/guiaDeTramites/guia/documentos/locadoresDeInmuebles.pdf>
- (2) Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): <http://www.jus.gob.ar/>
- (14) National Directorate of Rural Land Registry (Dirección Nacional de Registro de Tierras Rurales): <http://www.jus.gob.ar/tierras-rurales.aspx>
- Central Bank of the Republic of Argentina - Banco Central de la Republica de Argentina: 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); <https://www.argentina.gob.ar/derechoshumanos/inail>
- (13) Organisational structure of the Subsecretariat for Territorial Planning of 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: http://consejofederalrpi.com.ar/sitio/index.php?option=com_content&view=article&id=72&Itemid=59

Non-Governmental sources

- (4) IFAD, International Fund for Agricultural Development: <https://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae>
- (5) Land-use Planning (Ordenamiento Territorial) 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/23996-2/>
- (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 that regulates land tenure and the land tenure situation in rural areas across the country is still quite disorganized. Every province has their own land registry agency and rural properties are required by law to be registered in the land cadastre. In 2011, a new law (Act 26.737 the legal framework for rural land property, ownership and tenure protection in the national territory) was introduced to regulate and

control the land ownership by foreigners in Argentina. As part of the implementation process of this law, farmers have been required to register their farms in the National Agency of Rural Land Registration (DNRTR) (14) system since December 2011. This registration does not prove full compliance with Act 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 (for which there is no official land registry yet available) and tolerated occupants and squatters.

Every private land owner needs to assure tenure through a valid land deed issued by the relevant governmental agency; 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). (See 1.1.2 Provincial Legal Authorities)

Despite the legal requirements, there are frequent occurrences of so called "illegal or wild settlements", and the claims of violations of the rights to land by Indigenous Peoples, especially in the north of Argentina (provinces of: Salta, Jujuy, Formosa, Chaco and Misiones) (4), where Act 26.160 (Indigenous communities Land registration) has not been implemented so far. The law was sanctioned in 2006 as part of the "historic reparation" for indigenous peoples. It prohibited evictions of indigenous communities for four years and ordered to relieve, in three years, the lands occupied by native peoples throughout the country, and requires the National Institute of Indian Affairs (INAI), under the Ministry of Human Rights, to carry out the survey of the land claimed by the communities. The law also aims to determine the geographical location of the original peoples, to delimit the territory they occupy and to narrate the history of their establishment in that territory. Due to its very delayed application, it was extended twice in November 2009 (Law 26554) and November 2013 (Law 26894). The actual deadline is Nov 2017. The INAI reported in August 2016 that a new draft extension of Law 26,160 was drawn up until November 23, 2021, but so far the measure has not been submitted to Congress

Description of risk

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. 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.

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 with the approval of Act 26.331 on Native Forests (Ley 26.331: Ley de Bosques Nativos, also see sections 1.2, 3.1 and 4.1 of this report). This situation causes confusion and has created "grey areas" in legislation that are taken advantage of for illegitimate purposes. The country's high levels of corruption make this even more problematic (6).

There is also a risk that indigenous peoples' lands are not registered. This is due to the insufficient application of Act No. 26.160. (Ley 26.160 about Indigenous Communities Land Registration. Thus, there is no actual estate registry or land registry of indigenous peoples' land. This situation has become particularly worrying in the NOA and NEA regions (7, 8, 9).

There is also a risk of fraudulent and accidental land tenure contracts connected with several short-term land renters and farmers that have inherited land. 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 (contingency contracts or "contratos accidentales" - which amounts to 12% - 20% of the owned land per data from the 2002 census updated by IFAD in 2011). 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 dependency, due to their low price, short term duration and lack of official inclusion in any registry, which implies an impossibility to seek

remedy. To these cases it shall be also added the frequent occurrence of so-called illegal or wild settlements without proper land tenure registration

Land tenure saw an increase in the preference for leasing (between 12-20% of the industrial farming area) (4) with consequences on legal aspects, especially because of the use of the so-called short-term accidental contracts (a grey area-without the relevant land tenure registry) and the uncertainty surrounding land tenure. These land tenure problems are mainly found in the areas of soy production in the NOA and NEA regions (Salta, Santiago del Estero; Formosa, Chaco) due to the significant presence of indigenous communities, and due to the fact that Argentina still does not have an official registry of the indigenous community's properties (8,9). According to source IFAD, International Fund for Agricultural Development (4), the main risk root cause connected with leasing is the lack of control of the legal entities that control the land and the lack of rural development policies that allows to solve the productive and profitability problems from producer that are the drivers to change ownership changes

Today, most properties in Argentina are in private hands, nevertheless there are some public pieces of land (3,8 million ha) (4) outside the protected areas, and there is evidence of illegal sales of public land by state employees and politicians (12), i.e. public employees selling public land to private interests.

It is important to highlight that the Pampeña-Central region is the area with the most advanced farming activity. This activity has existed for centuries, which entails a relatively well-regulated system of land tenure. Land properties are generally well defined and duly registered, as well as known by their owners

Land ownership is not appropriately registered. There are coordination issues between national and provincial responsible authorities. This situation becomes even more problematic in the case of land traditionally owned by indigenous peoples, communities and producers facing inheritance processes, de facto occupation or informal "accidental" contracts. There is evidence of corruption occurring in Argentina, particularly in the form of fraudulent sale of public land (4).

Land tenure in the Pampeña-Central region is considered Low Risk. Land tenure and registration in the Pampeña - Central region has been regulated for decades. In general terms, land tenancy is well understood and organised. Besides, there is no presence of indigenous communities.

Risk conclusion

NOA, NEA, 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.

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

Land tenure in the Pampeña-Central and Cuyo (San Luis) region is considered Low Risk.

1.1.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated Risk

Pampeña - Central /Cuyo - Low Risk

1.1.7. Control measures and verifiers

Control measures:

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

1.2. Plantation 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.

Context

CONTEXT AND CONSIDERATIONS for 1.2 to 1.6

These considerations are made to the overall registrations and tax obligations of the farmer. 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 Single Code of Fiscal Identification (Código Único de Identificación Tributaria CUIT or CUIL), which is also the tax number. All other business activities are always associated with these identification numbers.

Resolution 3342 (Section 2) requires from the agricultural sector the registration of stocks, surface and production (producers). Apart from this, there is a parallel scheme of registration in different administrative levels controlling the production and sale of soy:

- Tax Registration of Operators (Always related to the personal registration number of the owner or the legal representative; AFIP).
- The National Health Registry of Farming and Livestock Producers (Registro Nacional Sanitario de Productores Pecuarios (RENSPA)
- Single Register of Operators in the Agrofood Chain (RUCA or Registro Único de Operadores de la Cadena Agroalimentaria)
- Grain Exchange (not mandatory but relevant in case of exportation)
- In Argentina taxes are collected by the national government, the provinces and the municipal authorities.

At the national level, the Federal Administration of Public Income (AFIP) is the independent entity that, under the supervision of the Ministry of Economy and Public Finances, is responsible for the implementation, the collection and control of taxes. The overall tax burden in Argentina is high, up to 50%. The national tax system is structured mainly on the taxation of income tax, profit tax, the value-added tax (VAT) and export duties.

At the provincial level, taxes are collected and managed by the Provincial Revenue Agencies within 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 agricultural sector must be registered in the Federal Administration of Public Income (AFIP) and in the Provincial Revenue Agency (DGR), which deal with the following taxes:

- VAT
- Income tax
- Profit tax
- Gross tax
- Real Estate Tax
- Exportation Tax

There are two important factors to consider: the relative slow pace of process completion in the Treasury, particularly in the case of returns of taxes on payments, and the permanent inflation in Argentina, which has oscillated between 25% and 45% over the last 10 year.

All transportation is linked to the tax system and it must be done with a so-called Transport Bill (Carta de Porte) ¹. Additionally, for automotive transportation, a code of traceability of grain (CTG) must be requested, which in turn must be included in the Transport Bill.

All registration and paper work in the agricultural sector are done on-line, and are all based on the Single Code of Fiscal Identification (CUIT/CUIL). In the case of soy production and for transport and taxes all invoicing has been digital, linked through different registration platforms and based on a consistent codification system since 2016.

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

1.2.1. Applicable laws and regulations

- General Resolution 2.596 (Resolución General 2.596) Value-Added Tax (Impuesto al Valor Agregado). Law according to draft passed in 1997 and the amendments thereto. Trade of grains not intended for sowing (cereals and oilseeds) and dry legumes (beans, peas and lentils). Withholding tax. General Resolution No. 2300 (Resolución General N° 2300). Amendment and modifications thereto. (Full text) - [link](#)
- General Resolution 3.342 (Resolución General 3.342); Procedure. Producers of grains not meant for cropping (cereals and oilseeds). Information scheme. General Resolution No. 2750 (Resolución General N° 2750) and amendment thereto. Complementary rule. (Full text) - [link](#)
- Act 26.331 minimum standards for environmental protection of native forests, sections 4, 10, 17 (ley 26.331 presupuestos minimos de proteccion ambiental de los bosques nativos, artículos 4,10,17) (full text) - [link](#)
- Act 25.688 (ley 25.688) system of environmental management of water (régimen de gestión ambiental de aguas) - [link](#)
- Resolution 302/2012 (Resolución 302/2012) under which the Single Register of Operators in the Agrofood Chain was created (Registro Único de Operadores de la Cadena Agroalimentaria). (Full text) - [link](#)
- National Service of Agrofood Health and Quality (Servicio Nacional de Sanidad y Calidad Agroalimentaria SENASA); RENSPA (Full text) - [link](#)
- AFIP; Fiscal Registry of Grains Operators (Registro Fiscal de Operadores de Granos) (Full text) - [link](#)
- Grains Transport; Joint Resolution (Transporte de Granos; Resolución Conjunta) Resolution 2556 (Resolución General 2556), Resolution 1173/2009 (Resolución 1173/2009) and Provision 3/2009 (Disposición 3/2009) Establishes the compulsory use of the "Transport Bill for Train and Road Transport of Grains" document. (Full text) - [link https://es-es.facebook.com/biodiv/](https://es-es.facebook.com/biodiv/)
- (12) Chequeado website: <http://chequeado.com/ique-fue-de/ise-cumple-la-ley-de-bosques/>
- (13) Greenpeace Argentina: <http://leydebosques.org.ar/leydebosques/>
- (3) University of Buenos Aires: http://www.agro.uba.ar/apuntes/no_3/impuesto.htm
- (4) Consiagro: <https://consiagro.wordpress.com/inscripciones-necesarias/o-n-c-c-a/>
- (8) Greenpeace: <http://www.greenpeace.org/argentina/es/fotos-y-videos/galerias-de-fotos/Bosques/> ; <https://www.greenpeace.org.ar/blog/etiqueta/desmontes/>
- (9) Lavoz: <http://www.lavoz.com.ar/ambiente/historica-demanda-por-desmontar-en-salta-171-millones-de-pesos>
- (10) ANRED: <http://www.anred.org/spip.php?article5785>
- (11) Mongabay: <https://news.mongabay.com/2016/02/seven-million-hectares-of-forests-have-been-lost-in-argentina-in-the-past-20-years/>
- INFOBEA: <http://www.infobae.com/2015/03/02/1713259-el-gobierno-fijo-mas-restricciones-el-uso-silobolsas-y-la-compraventa-granos/>
- Mundoempresarial: <http://www.mundoempresarial.com.ar/nota/297582-la-produccion-de-soja-en-argentina-causas-e-impactos-de-su-expansion>

1.2.5. Risk determination

Overview of Legal Requirements

The farm registration is related to its formal commercial and economic activity and which is overseen by the Ministry of Economy and Finance and the Administration of Public Income (AFIP). In Argentina, there are no special requirements for management planning in the agricultural sector. However, in case of the use of irrigation, there is a procedure and a permit that should be formally required (Act 25.688, Section 6). The only legal requirement linked to farm management in Argentina is the Native Forest Act 26.331 which regulates native forest conservation, sustainable management, restoration as well forest conversion. This law is not

directly related to the agriculture production activities, but obliges the provincial authorities to carry out a land use planning to categorize native forest in three categories:

- I. Conservation
- II. Sustainable forest management
- III. Areas allowed for land use change.

In cases where forest conversion will take place, the owner must present the Plan of Land Use Change (Act 26.331 Section 18/Ley 26.331 Artículo 18) to the provincial authority. The plan requires, prior to its implementation, the evaluation and approval of the jurisdictional authority and must be signed by the owner of the activity and endorsed by a qualified professional (Forest Engineer or equivalent). There is an obligation also to conduct an Environmental Impact Assessment (Act 26.331 Section 22) and classify 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 Transport Bill is a legal required document for all automotive and rail transport of grains within the national territory. In addition, farmer/operator/company must request the code of traceability of grain (CTG), which in turn must be entered in the Transport Bill and the invoice.

The Transport Bill is linked to a) Federal Administration of Public Income (AFIP) Tax registration of operators, b) National Health Registry of Farming and Livestock Producers (RENSPA in its Spanish acronym) c) Single Register of Operators in the Agrofood Chain (Registro Único de Operadores de la Cadena Agroalimentaria or RUCA) which together control all application procedures: production, sale, transport, delivery invoice and taxes.

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.

In case of the application of the Act 26.331 (Ley 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 Argentina has one of the highest deforestation rates worldwide, especially in the NOA and NEA regions. In both regions, there is a high level of stakeholder information about illegal deforestation and violation of the indigenous peoples' rights. In the Provinces of Salta (NOA), Chaco (NEA) and Formosa (NEA) authorities simply do not control deforestation activities (8, 9,10,11,13).

There is a risk of land owners circumventing the Land Use Change Plan and Environmental Impact Assessment official procedures and legal requirements. It is a common occurrence that a land owner prefers to pay a penalty (linked illegality fees) to avoid the slow and complex administration process (also see the overview for statement on Argentina's Corruption Perception Index which is very low and indicates there is a high perception of corruption in the country).

Due to the direct relationship between soy production and international market, the registration of the: a) Tax Registration of operators (5), b) R.E.N.S.P.A. National Health Registry for Agricultural Producers (6), c) Single Register of Operators in the Agrofood Chain (Registro Único de Operadores de la Cadena Agroalimentaria or RUCA) (AFIP, Ministry of Agriculture) (7) even the registration in the Grain Exchange (not obligatory but relevant for exports) is largely fulfilled and connected with the control of all application procedures production, sale, transport, invoice and taxes. All registration is related to the Single Code of Professional Identification (CUIL) / Single Code of Fiscal Identification (CUIT). Due to the destination of the soy for the international market, which represents more than the 84% of the total country production, a complete record of all documentation is required and there is a strong motivation to fulfil and comply with the regulations.

Resolution 3342 (Art 2) requires of the agricultural sector the registration of stocks, surface and production (producers), and a part from this, there is a parallel regimen of registration at different state organizational levels related to the production and sale of soy. Most farms that depend on the sale in important international marketplace satisfy their legal farm management obligations.

The registration of the farmer and commercial entities of soy is well organized due to the relationship between the tax relevant and crop transporting activities, which depends on the registration based on the official Single Code of Fiscal Identification code (CUIL/CUIT).

However, Argentina has one of the highest deforestation rates worldwide, especially in the NOA and NEA regions. In both regions, there is a high level of stakeholder information about illegal deforestation and violation of the indigenous peoples' rights. In the Provinces of Salta, Chaco and Formosa authorities simply do not control deforestation activities (8, 9,10,11,13).

Risk conclusion

Pampeña-central region and Cuyo: **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 and there is general compliance with Land Use Change (Act 26.331 Section 18/Ley 26.331)

NOA and NEA 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.

1.2.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central and Cuyo - Low risk

1.2.7. Control measures and verifiers

- Verify land tenure compliance (See report section 1.1.7)
- Verify that the soybean 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* (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:
 - Fiscal Register of Grains Operators
 - The National Health Registry of Farming and Livestock Producers (Registro Nacional Sanitario de Productores Pecuarios (RENSPA))
 - Single Register of Official Accounting (Registro Único de Cuentas Oficiales (RUCO))
- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and Verify, if any land

conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change and legally.

Verifiers:

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

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

Also, see 1.2 for general context introduction for subcategories 1.3-1.6.

In Argentina, there are no royalties, or any other fees associated with the volume of soybean production. The only existing tax with respect to this indicator are export duties.

In Argentina taxes are collected by the national government, the provinces and the municipal authorities.

At the national level, the Federal Administration of Public Income (AFIP) is the independent entity that, under the patronage of the Ministry of Economy and Public Finances, is responsible for the implementation, the collection and control of taxes. The overall tax burden in Argentina is high, up to 50%. 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 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 agricultural sector must be registered in the Federal Administration of Public Income (AFIP) and in the Provincial Revenue Agency (DGR), which deal with the following taxes:

- VAT
- Income tax
- Profit tax
- Gross tax
- Real Estate Tax

- Exports Tax

Two important factors to be considered regarding the tax system in Argentina: 1) the somewhat slowness of the system, particularly when it comes to returning taxes on payments, and 2) the permanent inflation, which has oscillated between a 25 and a 45% over the last 10 years.

All transportation of goods is linked to the tax system and it is linked with to the Transport Bill (Carta de Porte). Additionally, for automotive transportation, a code of traceability of grain (CTG) must be requested, which in turn must be included in the Transport Bill.

All registration and formalities in the agricultural sector is electronic, based on the Single Code of Fiscal Identification (CUIT/CUIL). In the case of soy production, transport and taxes all invoicing is digital and linked among the registration platforms and based on a consistent numbering system since 2016.

1.3.1. Applicable laws and regulations

- Decree 133/2015 (Decreto 133/2015)
- Right to export. Percentage. (Full text) - [link](#)
- Resolution 125/2008 (Resolución 125/2008); Export duties. Calculation formula applicable to certain categories of exported products where cereals and oilseeds are included. (Full text) - [link](#)
- Act 22.415 (Ley 22.415)
- CUSTOMS CODE (CÓDIGO ADUANERO), Section 755 (Artículo 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). (Full text) - [link](#)

1.3.2. Legal authority

Ministry of Treasury and Public Finances (Ministerio de Hacienda y Finanzas)

- Federal Administration of Public Income (AFIP in its Spanish acronym): <http://www.afip.gov.ar/sitio/externos/default.asp>
- Argentinian Customs: <http://www.aduanaargentina.com/>

1.3.3. Legally required documents or records

- Documentation of the Argentine Customs Office (Normally managed by a specialised agency)
- AFIP documentation of export duties payment
- Document that supports payment of the withholding tax of soy

1.3.4. Sources of information

Government sources

- Argentinian Customs (Aduana Argentina): http://www.aduanaargentina.com/b_rc.php
- Administration of Public Income (AFIP in its Spanish acronym): <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
- Grain Exchange: <http://www.bolsadecereales.com/>; Agrovoy: <http://www.agrovoy.com.ar/agricultura/exportaciones-2015-la-soja-fue-record-en-volumen-y-en-dinero>
- (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 newspaper: <http://www.lanacion.com.ar/1903742-una-aduana-al-servicio-del-contrabando>
- (5) La Nación newspaper: <http://www.lanacion.com.ar/1929959-macri-desplazo-al-director-de-la-aduana-ante-una-sospecha-de-coimas>
- (6): <https://consiagro.wordpress.com/derechos-de-exportacion/>
- (7) Agrofy: <http://news.agrofy.com.ar/especiales/soja15-16/ventas-soja>
- (8) Ladindad: <http://www.eurodad.org/files/pdf/574d59c856a7b.pdf>

1.3.5. Risk determination

Overview of Legal Requirements

Argentina does not have any royalty tax payment system in place, nor applies any taxation per volume of soybean production. The only existing tax relevant to the 1.3 indicator is the one that affects exports (export duties).

Since 2002 soy seeds and its products have been taxed with export duties (6). This is generally applicable based on FOB value (Free-On-Board). For farming products, prices are set in an official manner (Act 21.453 - Ley 21.453). Presently, soy is taxed at 30% for exports. This percentage is set according to the categorisation of products for overseas trade (Mercosur nomenclature) and must be paid on the date of filing an export before the Customs Office.

Argentina has Act No. 22.415 Customs Code (Ley N° 22.415 Código Aduana), regulated under Resolution 125/2008 (Resolución 125/2008) and recently amended by Resolution 133/2015 (Resolución 133/2015), which properly applied guarantees the transparency of the procedure. The mechanism for withholding taxes (exports tax, "alícuota") on grains was banned in Argentina in June 2016 for most cereals except soy, whose exports tax went down from 35% to 30%. Reports published on the taxation margin for soy prove that up to 90% goes to the Government through taxation on a national, provincial and municipal level. The exports tax (alícuota de exportación) is directly linked to producers and operators in the chain of custody (including transportation) compliance with registration rules. Thus, it is directly linked to compliance with the following requirements: a) Registration for taxation purposes of the operator (Single Code of Fiscal Identification (CUIT)/ Single Code of Professional Identification (CUIL), b) National Health Registry of Farming and Livestock Producers (R.E.N.S.P.A.), c) Single Register of Operators in the Agrofood Chain (RUCA or Registro Único de la Cadena Agroalimentaria) (see point 1.2).

Description of risk

There is a risk of tax evasion/fraud due to the high export tax burden and high levels of corruption amongst enforcement authorities.

In 2015, Argentina exported (1) 17.5 USD millions of soy and its by-products which results in an important amount of exportation fee revenues (7, 8). 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 (2). This means there is high perception that Argentina is a corrupt country. Both institutions Federal Administration of Public Income (AFIP) and especially the Argentinian Customs are frequently involved in corruption scandals (3, 4, 5). Reports of bribes within the Argentinian Customs are frequent, allegedly, Customs officials "clear" files by certain sections of Customs, which "defeated" the dates of the proceedings initiated by the interested parties to deceive them and make them lose the "obligation" of paying large fines. Then everything was arranged for a significant amount of money "under table", which was always less than what the interested party had to pay. Suspicions of alleged bribes also relate to requests to authorize the import of containers ("cans", in customs jargon) involving the Director of Argentinian Customs and AFIP officials

Risk conclusion

Country- '**Elevated risk**': Considering the high burden of taxes, the elevated exportation fee and the strong tendency towards corruption that allows for tax evasion

1.3.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central and Cuyo - Elevated risk

1.3.7. Control measures and verifiers

Control measures:

- Verify the farmer/operator has all the relevant legal registrations connected to its soy activities.

Verifiers:

- RENSPA (National Health Registry of Farming and Livestock Producers) entry, Valid operator/farmer with Single Code of Fiscal Identification (CUIT)/ Single Code of Professional Identification (CUIL)
- Federal Administration of Public Income: Grains Operators Taxation Registry with Single Code of Fiscal Identification/ Single Code of Professional Identification (Registro Fiscal de Operadores de Granos con CUIT/CUIL)
- Record National Service of Agro-Food Health and Quality (SENASA in its Spanish acronym)
- Check electronic invoices and Transport Bills and verify the Code of Traceability of Grain (CTG in its Spanish acronym) and verify volumes and qualities given in sales and transport documents shall match the paid fees

Verifiers:

- Electronic invoice of sale
- Transport Bill (Carta de Porte)
- Code of traceability of grain (CTG) should be the same
- Consult the Federal Administration of Public Income (Administración Federal de Ingresos Públicos/AFIP) that the supplier's tax obligation is fulfilled and they have tax debt free status

Verifiers:

- Tax Free Debt report certificate

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

- Act 25.865 on TAXES (Ley 25.865 IMPUESTOS) (Full text) - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/90000-94999/91903/norma.htm>
- Decree 280/97 on TAXES (Decreto 280/97 IMPUESTOS); VAT Act (Ley de Impuesto al Valor Agregado) (Full text) - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/40000-44999/42701/texact.htm>
- General Resolution 2300 on TAXES (Resolución General 2300 IMPUESTOS), Federal Administration of Public Income (Administración Federal de Ingresos Públicos). (Full text) - <http://servicios.infoleg.gob.ar/infolegInternet/anexos/130000-134999/131965/norma.htm>
- Rules for Issuing Receipts. Registering Operations and Information (2003). Federal Administration of Public Income (AFIP): Title II, Chapters A and F. Rules for Issuing Receipts, Registering Operations and Information (2003) [Régimen de Emisión de Comprobantes, Registración de Operaciones e Información (2003)]. Federal Administration of Public Income (AFIP by its Spanish acronym). (Full text) - <http://www.afip.gov.ar/afip/resol141503.html>

1.4.2. Legal authority

- Ministry of Treasury and Public Finances - Ministerio de Hacienda y Finanzas Publicas
- Federal Administration of Public Income (AFIP)

1.4.3. Legally required documents or records

- Single Code of Professional Identification (CUIL) / Single Code of Fiscal Identification (CUIT) registration number, which permits to control all official information; Federal Administration of Public Income (AFIP)
- Tax Debt-free certificate (Libre Deuda Fiscal), Federal Administration of Public Income (AFIP)
- Current Balance Record of the General Superintendence of Corporations (Inscripción General de Justicia) <http://www.jus.gob.ar/igj.aspx>
- The Transport Bill (Carta de Porte) for transportation
- Electronic Invoice

1.4.4. Sources of information

Governmental sources

- Ministry of Treasury and Public Finances (Ministerio de Hacienda y Finanzas Públicas) <http://www.economia.gob.ar/>
- Federal Administration of Public Income (AFIP): <http://www.afip.gov.ar/sitio/externos/default.asp>
- General Superintendence of Corporations (Inscripción General de Justicia IGJ): <http://www.jus.gob.ar/igj.aspx>

Non-Governmental sources

- Agrofy News: <http://news.agrofy.com.ar/noticia/140226/comercio-exterior-soja-sospechan-fraude>
- IProfessional: <http://www.iprofesional.com/notas/99910-La-AFIP-denunci-a-450-productores-y-a-dos-empresas-por-fraude>
- Ladindadd: <http://www.eurodad.org/files/pdf/574d59c856a7b.pdf>
- (2) iprofesional: <http://www.iprofesional.com/notas/105416-Expertos-explican-en-qu-casos-los-ejecutivos-pueden-ir-presos-por-evasin-fiscal->

1.4.5. Risk determination

Overview of Legal Requirements

The Value-Added Tax (Impuesto al Valor Agregado or IVA) in Argentina is like other taxes on value added goods across the world. It 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 starts are discounted. The general percentage applied is 21%. However, in the case of soy and oilseeds, 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". Note, soy exports may be subject to export taxes.

Exporters can require reimbursement of all VAT applied to their purchases which often happens in the case of companies exporting soy and soy products, whose VAT-related credits are bigger than their VAT taxes debits on their sales and purchases.

Description of risk

Risk of tax evasion/fraud due to the high tax burden and/or attractive tax rebates. The tax burden in Argentina is high up to 50% between national and provincial obligations. This can make the industry prone to tax evasion. Some frequent forms of tax evasion are: 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 VAT reimbursement request before the Public Treasury (1).

There is a risk of tax fraud related to value-added taxes. The value-added tax in case of soy is 10.5% (as per Resolución N° 280), while general VAT is 21%. Due to the desire of many farmers/producers to recover the expenses of VAT, fraud mainly takes place in form of mis-statements, i.e. underreporting their sales to minimize tax obligations.

There is also a risk of tax evasion due to unregistered land tenure and thus payment of required taxes by registered land owners. Even though soy transportation, commercialization and invoicing is well controlled, many farms do not hold completely legal land tenure or have unregistered leasing contracts, in which the tax payment modalities are not declared (2). In pampeña Centro region, there is a low risk for tax evasion linked to land tenure registration, but risk linked to VAT tax fraud linked to unregistered leasing contracts cannot be considered a negligible neither for this region.

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.

1.4.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo /Cuyo - 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 soy sales and transport in relation to the declared land.

Verifiers:

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

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 earnings in Argentina is a tax paid by individuals and companies to the State according to their declared earnings throughout the year. It is a classic type of income tax.

- 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 thereto. General Resolution No. 4160 (Resolución General N° 4152). Reimbursement request (solicitud de compensación). (Full text) - [link](#)
- Act No. 26.893 (amends the Act on Earnings Taxes). Issued in September, 2013 [Ley N° 26.893 (modificatoria de la Ley del Impuesto a las Ganancias). Publicada en septiembre de 2013]. (Full text) - [link](#)
- Decree No. 649/97: On the Act on Earnings Taxes (Decreto N° 649/97: sobre Ley de Impuesto a las Ganancia): - [link](#)
- Rules for Issuing Receipts. Registering Operations and Information (2003). Federal Administration of Public Income (AFIP): Title II, Chapters A and F [Rules for Issuing Receipts, Registering Operations and Information (2003)] Federal Administration of Public Income (AFIP): Title II, Chapters A and F]. (Full Text) - [link](#)
- MINIMUM PRESUMED INCOME TAX (IMPUESTO A LA GANANCIA MÍNIMA PRESUNTA)

- ACT No. 25.063, Title V, 6th section (LEY N° 25.063, Título V, artículo 6°), including amendments established under 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 12/12/2000 - B.O. 12/12/2000) (See National Act No. 25.082 - Ley N° 25.082 on the distribution of the outcome of this tax) (Full text) - [link](#)
- General Resolution 2118 on taxes on earnings (Resolución General 2118 Impuestos a las Ganancias)
- Federal Administration of Public Income (Administración Federal de Ingresos Públicos). (Full text) - [link](#)
- Provincial Legislation. (Full text) - 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 Treasury and Finances - Ministerio de Finanzas y Hacienda: <http://www.economia.gob.ar/secretarias/hacienda/>
- Administration of Public Income (AFIP in its Spanish acronym): <http://www.afip.gob.ar/gananciasybienes/>

Provincial

- Provincial Revenue Agency (DGR)
- Revenue Agency of the Buenos Aires Province (Rentas de la Provincia de Buenos Aires) - <http://www.arba.gov.ar>
- Chaco Revenue Agency - <http://www.chaco.gov.ar/ATP>
- Formosa Revenue Agency - <http://www.dgrformosa.gob.ar/>
- Córdoba Revenue Agency - <http://www.cba.gov.ar>
- Corrientes Revenue Agency - <http://www.dgrcorrientes.gov.ar>
- Entre Ríos Revenue Agency - <http://www.dgr-er.gov.ar>
- Jujuy Revenue Agency - <http://www.rentas.jujuy.gov.ar>
- La Pampa Revenue Agency - <http://www.dgr.lapampa.gov.ar>
- Misiones Revenue Agency - <http://www.dgr.misiones.gov.ar>
- Salta Revenue Agency - <http://www.dgrsalta.gov.ar>
- San Luis Revenue Agency - <http://www.rentas.sanluis.gov.ar/>
- Santa Fe Revenue Agency - <http://www.santafe.gob.ar>
- Santiago del Estero Revenue Agency - <http://www.dgrsantiago.gov.ar>
- Tucumán Revenue Agency - <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
- Tax Debt-free certificate, Federal Administration of Public Income (AFIP)

- (AFIP Form 711 and payment receipt [ticket] of the amount calculated and filed in Form 711 [national level])
- Provincial Revenue Agency's Tax Debt-free certificate
- Current balance record at the General Superintendence of Corporations (Inscripción General de Justicia IGJ): <http://www.jus.gob.ar/igj.aspx>
- The Transport Bills (Cartas de Porte) for transportation
- Electronic invoices

1.5.4. Sources of information

Governmental sources

- Ministry of Treasury and Finances (Ministerio de Finanzas y Hacienda): <http://www.economia.gob.ar/secretarias/hacienda/>
- Federal Administration of Public Income (AFIP in its Spanish acronym): <http://www.afip.gob.ar/gananciasy bienes/>
- General Superintendence of Corporations (Inspección General de Justicia IGJ): <http://www.jus.gob.ar/igj.aspx>
- Provincial Revenue Agency (DGR): (Please check Provincial Revenue Agencies in the list 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) Sectoragropecuario website: <http://www.sectoragropecuario.com/lo-que-hay-que-saber-sobre-impuestos-en-el-agro/>
- Consultor Agropecuario: <http://docplayer.es/2581639-Consultor-agropecuario.html>
- Latindadd: <http://www.latindadd.org/wp-content/uploads/2015/02/ESTUDIOS.pdf>
- Foundation for Latin American Economic Research (FIEL): <http://www.fiel.org/publicaciones/Documentos/DOC TRAB 1440549015218.pdf>
- Apertura: <http://www.apertura.com/economia/Guia-para-entender-el-cambio-en-Ganancias-20160222-0009.html>
- (7) ECLAC: http://repositorio.cepal.org/bitstream/handle/11362/39902/S1600017_es.pdf;jsessionid=A D25167577B94AE9F88694A3085CB471?sequence=1
- (8) La Nación newspaper: <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. Producers use their CUIL/CUIT to declare their incomes and profit taxes. 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.

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%.

Soy production is an export-oriented industry and as such is under a lot of scrutiny and constantly monitored in an efficient manner under registers associated with the Single Code of Fiscal Identification [CUIT or CUIL] (*Código Único de Identificación Tributaria*) and the electronic register of invoices related to the Transport Bills [cartas de porte]. Thus, producers must pay taxes as legally required. However, a "grey area" exists around soy for private consumption, sold or produced in the country which is not duly declared. There is indeed a tendency to tamper with and evade taxes and this happens frequently – the rate of tax evasion also depends 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 in Argentina have often led to a parallel undeclared accountancy of transactions separate from what is required and officially reported, for example, transactions made purely in cash without being officially registered in any way.

Since the soy farming industry is strongly export oriented, most foreign exporters have agreements with Argentina in place in their countries of origin, designed to avoid double taxation (Double Taxation Agreements or Acuerdos para Evitar la Doble Tributación AEDT), by which issues have arisen, such as misstatement of taxes that result in tax avoidance and evasion claims by soy exporters in Argentina (4).

A lack of coordination amongst the relevant tax authorities also allows tax evasion to flourish. 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: the identified laws are not upheld consistently by all entities and are often ignored and frequently not enforced by relevant authorities.

1.5.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central/Cuyo /Cuyo - Elevated risk

1.5.7. Control measures and verifiers

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

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

- Act No. 19.550 on Trade Companies, Sections 9, 10, 11, Article IX on documentation and accountancy, sections 61 to 65 (Ley Nº 19.550, LEY DE SOCIEDADES COMERCIALES, artículos 9,10,11, sección IX de la documentación y de la contabilidad, artículos 61 al 65) - [link](#)
- ACT No. 22.315, SUPERINTENDENCE OF CORPORATIONS ORGANIC LAW (LEY Nº 22.315, LEY ORGANICA DE LA INSPECCION GENERAL DE JUSTICIA) - [link](#)
- General Resolution 4/2003 on TRADE 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 (...) (Full text) - [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

- GENERAL SUPERINTENDENCE OF CORPORATIONS (INSPECCIÓN GENERAL DE JUSTICIA):
- Ministry of Treasury and Public Finances - Ministerio de Hacienda y Finanzas Públicas
- Federal Administration of Public Income (AFIP):
- Provincial Revenue Agency (DGR in its Spanish acronym)

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).

- Trade Documents (Libros de comercio): The following documents are required: Minutes from the board of directors (actas de directorio), minutes from meetings (actas de asambleas), shares register (registro de acciones) - only 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

- GENERAL SUPERINTENDENCE OF CORPORATIONS (INSPECCIÓN GENERAL DE JUSTICIA): <http://www.jus.gob.ar/igj>
- Ministry of Treasury and Public Finances (Ministerio de Hacienda y Finanzas Públicas) <http://www.economia.gob.ar/>
- Federal Administration of Public Income (AFIP): <http://www.afip.gov.ar/sitio/externos/default.asp>
- Provincial Revenue Agency (DGR) (See point 1.5.2. for addresses)
- (1) Expert lawyer: Ernesto Aráoz

1.6.5. Risk determination

Overview of Legal Requirements

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

Act 22.315 (Ley 22.315) sets up the role of the Superintendence of Corporations (*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 publicly listed corporations (sociedades) and relevant controls are quite strict for all public corporations (sociedades).

As a rule, all companies file their balance sheet or their financial statements (whose filing in the Federal Administration of Public Revenue (AFIP) is required by law) and their Trade documents (libros de Comercio) every year. Minutes from the board of directors (actas de directorio), minutes from 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).

Additional requested documents beyond taxation liabilities: Documents for incorporation and continuance of incorporated status. This entry in the register shall be filed in each province at the Public Trade Registry (*Registro Público de Comercio*) and the Legal Entities Directorate (*Dirección de Personas Jurídicas*).

Companies are registered and officially incorporated, and tax information is duly submitted. There is a strong system of control in place by Federal Administration of Public Income/AFIP on a national level and Revenue Agency 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, but there are in fact control mechanisms in place and the companies run a risk if they do not supply all required information in due time.

Risk conclusion

Low risk, compliance with all applicable legislation and relevant controls are quite strict for all public corporations (sociedades), and taxation takes place on a permanent basis. The information is trustworthy because the system of control is quite rigorous (Federal Administration of Public Income or AFIP - provincial - national - and Revenue Management).

1.6.6. Risk designation and specification

NOA - Low risk

NEA - Low risk

Pampeña - Central - 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 plantation 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

RURAL WORK

- Act 26.727 (Ley 26.727) - Framework for Contracts in Farming (Régimen de contrato agrario) - Full text - [link](#)

OCCUPATIONAL S&H

- ACT No. 19.587 (LEY N° 19.587) - OCCUPATIONAL S&H ACT - Full text - [link](#)
- Act 24.557 (Ley 24.557) Act on Occupational Hazards (Ley de Riesgos del Trabajo). (Official Gazette 13/09/1995)- Full text - [link](#)
- Act 26.773 (Ley 26.773) - Legislative framework for provision of remedy after occupational damages caused by accidents in the workplace and occupational diseases. (Official Gazette 26/10/2012) - Chapters I and II - [link](#)

WORK

- Act 24.241 (Ley 24.241) - INTEGRAL SYSTEM OF PENSIONS AND RETIREMENT (SISTEMA INTEGRADO DE JUBILACIONES Y PENSIONES)-Full text - [link](#)
- ACT No. 20.744 (LEY N° 20.744) - DRAFT PASSED UNDER DECREE 390/1976 (DECRETO 390/1976) - Work Contracts Act (Ley de contrato de trabajo) - Full text - [link](#)

RURAL WORK-S&H

- Decree 617/97 (Decreto 617/97) Act 19.587 (Ley 19.587) - Regulates farming - Full text - [link](#)

LABOUR

- Act 26.940 (Ley 26.940) - Promotion of Formal Work and Work Fraud Prevention. Official Gazette 02/06/2014 (B.O. 02/06/2014)- Full text - [link](#)
- 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 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](#)
- FEATURED RESOLUTIONS – Full text - [link](#)
 - National Commission of Farming Labour Resolution No. 111/15 (Resolución CNTA N° 111/15)
 - National Commission of Farming Labour Resolution No. 84/15 (Minimum salaries) (Resolución CNTA N° 84/15 (Remuneraciones mínimas)

- National Social Security Administration (ANSES in its Spanish acronym) DP Rule No. 82/12 (Circular DP N°82/12) Retirement, provisional dispositions (Jubilación, Tratamiento Provisorio)
- National Commission of Farming Labour Resolution No. 144/52 on Work Categories (Resolución CNTR N° 144/52 - Categorías Laborales)
- National Commission of Farming Labour Resolution No. 4/98 on Work Categories (Resolución CNTA N° 4/98 - Categorías Laborales)
- National Commission of Farming Labour Resolution No. 71/08 on Working hours per day (Resolución CNTA N° 71/08 - Jornada Laboral)
- National Commission of Farming Labour Resolution No. 11/11 on Living and Housing Conditions (Resolución CNTA N° 11/11 - Condiciones de Vida y Alojamiento)
- Ministry Resolution No. 294/09 on a collective life insurance (Resolución M.E N° 294/09 - Seguro de vida colectivo)
- National Commission of Farming Labour Resolution No. 2/11 on a New Regionalisation Design (Resolución CNTA N° 2/11 - Nuevo esquema de Regionalización)

2.1.2. 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://renatre.org.ar/inicio_renatre/
- 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/>

2.1.3. Legally required documents or records

COMPULSORY

- 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)

2.1.4. Sources of information

Government sources

- Administration of Public Income (AFIP in its Spanish acronym): <http://www.afip.gov.ar/afip/resol117801.html>
- National Ministry of Labour, Employment 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/>
- SIJP: <https://www.afip.gob.ar/Aplicativos/seguridadSocial/sijYpRetenciones.asp>
- SUPERINTENDENCE OF ADMINISTRATORS OF PENSIONS AND RETIREMENT FUNDS (SUPERINTENDENCIA DE AFJP): http://www.sqp.gov.ar/contenidos/onig/carta_compromiso/paginas/organismos/safjp.html

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.tribuno.info/trabajo-esclavo-una-batalla-contrala-precarizacion-del-empleo-rural-n379243>
- Chequeado: <http://chequeado.com/ultimas-noticias/tomada-el-80-de-los-trabajadores-agricolas-no-esta-registrado/>
- Institute for the Social Development in Argentina (IDESA in its Spanish acronym): <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/>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE): <http://www.uatre.org.ar/resultados.php>
- Institute for the Social Development in Argentina (IDESA in its Spanish acronym): <http://www.idesa.org/sites/default/files/documentos/2011-07-31%20Informe%20Nacional.pdf>
- National Institute of Statistics and Census (INDEC in its Spanish acronym): 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 country. Its national constitution lays down the mandate of the legislative power to adopt labour legislation of national scope. Workers' rights are recognised in section 14 of the constitution (apartado 14 bis de la Constitución).

There is a regulatory framework on labour conditions that includes laws, decrees, collective bargaining agreements, and resolutions. Act 20.744/76 on work contracts (ley de contrato de trabajo 20.744/76) is the parent law on the issue, and is complemented by a significant number of rules that include amendments and additions thereto. Act 14.250/88 (ley

14.250/88), amended by Act 25250/00 (ley 25250/00), regulates collective labour conventions (convenciones colectivas de trabajo). Rural work is regulated by Act No. 26.727 (ley n° 26.727) decree 301/2013 (decreto 301/2013) and the rules that include amendments and additions thereto.

There are namely two national acts concerning occupational health and safety: 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 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). There is a set of rules and resolutions divided by topic.

It is mandatory to comply with Act 24.241 (ley 24.241) as well (Integrated System of Retirement and Pensions - Sistema Integrado de Jubilaciones y Pensiones).

Argentina has ratified a total of 69 ILO conventions, of which 60 are currently enforceable. Labour law in Argentina in its current form, assuming it is applied as intended, complies with the requirements under the 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. They start with Early Admission at AFIP (tax entity), continue with pre-occupational exams that must be carried out under the scope of an insurance company for occupational risks, then the person shall receive personal protection equipment, job and safety training, and start working under legal working conditions, as applicable (housing, food and transportation, etc.).

Early Admission with AFIP is one of the employee registration requirement and one of the most useful requirements to find out if an employee has been registered or not. If an employee does not feature 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 soy farms in Argentina. Despite the existence of farming-specific labour legislation, the farming industry involves predominantly informal, unregistered labour. The Institute for the Social Development in Argentina (Instituto para el Desarrollo Social Argentino or IDESA) in its report: ONLY 1 IN EVERY 4 RURAL WORKERS HAS BEEN DULY REGISTERED (1 see sources) these data are based on statistics from the 2010 census by the National Institute of Statistics and Census (INDEC) (2). The current situation in rural labour is worrying: only 25% employees are duly registered. It could be concluded that the farming industry does not comply with the minimum standards under current labour legislation.

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 paying minimum wage/salaries. Seasonal work during the harvesting and growing seasons is another issue that must be considered, because most employees involved are not registered. The ILO has reported cases of forced labour in the farming industry (3).

Risk conclusion

This indicator has been evaluated as Elevated risk. The 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 very often informal (informal unregistered workers). Thus, the

applicable legislation is not applied. Acts 20.744 and 26.727 (leyes 20.744 and 26.727) are very often violated.

2.1.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo /Cuyo - 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 (use National Identification Card (Use Employee National Identity card, (Documento Nacional de Identidad) to cross check information))
 - Early registration certificate (certificado de alta temprana) to prove the employee's registration in the Federal Administration of Public revenues - Administración Federal de Ingresos Públicos),
 - F931 Form (Formulario F931) to register in the Social Security System (alta en el Sistema de la Seguridad Social) attaching proof of payment and certificate (analítico), verify in National Registry of Agricultural Workers and Employers (RENATEA in its Spanish acronym)
 - Cross check that Employees' National Identification Card Numbers (DNI) are registered on the list of the supplier's relevant Insurance Company(s) for Occupational Risk (Aseguradoras de Riesgos del Trabajo (ART))
 - Pre-employment/Periodic Medical Examination (Not always required: PERIODIC EXAMINATIONS WILL DEPEND ON THE RISK CATEGORY ESTABLISHED FOR EACH OPERATOR'S SPECIFIC TASK)
 - Pay slips
- Check with the National Registry of Agricultural Workers and Employers or Argentina Union of Rural Workers if there are any outstanding claims filed with the supplier.
- 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 Identity 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 or CNTA in its Spanish acronym)

Verifiers:

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

2.2. Health and Safety

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.

Context

There are namely two national acts concerning occupational health and safety: 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 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). There is a set of rules and resolutions divided by topic.

2.2.1. Applicable laws and regulations

OCCUPATIONAL S&H

- ACT No. 19.587 (LEY N° 19.587) - OCCUPATIONAL HEALTH & SAFETY LAW - [link](#)
- Act 24.557 (Ley 24.557) Occupational Risks Act (Ley de Riesgos del Trabajo). (Official Gazette 13/09/1995) (B.O. 13/09/1995) -
- 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](#)
- Decree 617/97 (Decreto 617/97) Act 19.587 (Ley 19.587) - Regulates farming - Full text - [link](#)
- [link](#)

ILO

- Act 26.693 (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](#)
- 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. - [link](#) & [link2](#)

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) - <http://www.renatea.gob.ar/>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE) - <http://www.uatre.org.ar/>

2.2.3. Legally required documents or records

Documents and Verifiers:

- 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

2.2.4. Sources of information

Government sources

- General 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 (Ministerio de Trabajo y Seguridad Social): <http://www.renatea.gob.ar/>
- Argentina Union of Rural Workers and Stevedores (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>
- (6) Chequedo: <http://chequeado.com/ultimas-noticias/tomada-el-80-de-los-trabajadores-agricolas-no-esta-registrado/>

2.2.5. Risk determination

Overview of Legal Requirements

National legislation complemented by all approved ILO conventions on occupational health, safety and risks are sufficiently comprehensive. Legislation approving ILO conventions: Act 26.693 on employee health and safety (Ley 26.693) and Act 26.694 (Ley 26.694) establishing the legal framework for the promotion of occupational health and safety (ILO Convention No. 187).

The national body of legislation, more specifically the following laws: Act No. 19.587 on occupational health and safety (Ley N° 19.587 sobre higiene y seguridad en el trabajo), 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), as well as Decree 617/97, establishes regulation for Health & safety for the farming sector.

Description of risk

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

The enforceable occupational safety and health legislation is applied in Argentina solely if general labour legislation is applied and employees are duly registered under formal work conditions. The root problem is that employment is highly informal in the national farming industry. The direct result of this is that specific legislation on occupational health and safety is not applied. Since roughly 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.

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 Acts 20.744 and 26.727.

2.2.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Elevated risk

2.2.7. Control measures and verifiers

- Verify the soy farm has the following valid Health and Safety (H&S) employment-related documents in place:
 - RSPS form on Health and Safety (acta del RSPS de Seguridad e Higiene)
 - Registered provision of Personal Protection Equipment (*Elementos de Protección Personal*)
 - Occupational Risk (*Aseguradoras de Riesgos del Trabajo (ART)*) insurance and verify the supplier has a valid ART membership certificate (*Certificado de incorporación*)
 - Workplace accident records
 - Training register

- Registration of pre-employment and periodic medical examinations
- Occupational risks report (*Informe del relevamiento general de riesgos laborales*) as per requirements under Annex I under Superintendence of Occupational Risks Resolution 463/09 (Relevamiento General de Riesgos laborales Anexo I Resolución SRT 463/09)
- Inspection sheets – from the National Registry of Agricultural Workers and Employers (RENATEA), Argentina Union of Rural Workers (UATRE) and Stevedores-Superintendence of Occupational Risks (SRT).
- Check the employee payroll list (F 931) is registered with the Social Security System (*alta en el Sistema de la Seguridad Social*)
- 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)*)
- Check with the National Registry of Agricultural Workers and Employers or Argentina Union of Rural Workers if there are any outstanding claims filed with the supplier.
- Consult with the Superintendence of Occupational Risks (SRT - (Superintendencia de Riesgos de Trabajo)) to determine whether the employer has undergone any inspections

2.3. ILO Fundamental Conventions are upheld

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.

Context

8 fundamental ILO Conventions ratified by Argentina have been 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/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102536

Labour law in Argentina in its current form and considering its intended application complies with the requirements under the ILO conventions.

2.3.1. Applicable laws and regulations

ILO Fundamental Conventions, date of ratification and country-related laws and legislation:

- C029 - Forced Labour Convention, 1930 (No. 29) C029 - Convenio sobre el trabajo forzoso, 1930 (núm. - 14 March 1950 - Act 27.252 (LEY 27.252): Act approving the Protocol to the Forced Labour Convention adopted in Geneva - [link](#)

- C087 - Convention on freedom of association and protection of freedom of association, 1948 (No. 87) C087 C087 - Convenio sobre la libertad sindical y la protección del derecho de sindicación, 1948 (núm. 87) - 18 January 1960 - Act 14.932 (Ley 14.932): Act approving freedom of association and protection of trade unions, 1948 - [link](#)
- C098 - Convention on freedom of association and protection of freedom of association, 1949 (No. 98) C098 - Convenio sobre el derecho de sindicación y de negociación colectiva, 1949 (núm. 98) - 24 September 1956 - 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](#)
- C100 - Equal Remuneration Convention, 1951 (No.100) C100 - Convenio sobre igualdad de remuneración, 1951 (núm. 100). - 24 September 1956 - Act 11.595 (Ley 11.595): Approval 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](#)
- C105 - Abolition of Forced Labour Convention, 1957 (No. 105) C105 - Convenio sobre la abolición del trabajo forzoso, 1957 (núm. 105) - 18 January 1960 - Act 14.932 1 (Ley 14.932 1): Act approving the Abolition of Forced Labour Convention No. 105 - [link](#)
- Discrimination (Employment and Occupation) Convention C111, 1958 (No. 111) - Convenio sobre la discriminación (empleo y ocupación), 1958 (núm. 111) - 18 June 1968 - Act 17.677 (Ley 17.677): Approval of Convention No. 111 concerning Discrimination in Respect of Employment and Occupation adopted by the International Labour Conference. - [link](#)
- C138 - Convenio sobre la edad mínima, 1973 (núm. 138) Edad mínima especificada: 16 y/o. - 11 November 1996 - Act 24.650 under which ILO Convention 138 was approved - [link](#)
- C182 - Convenio sobre las peores formas de trabajo infantil, 1999 (núm. 182) - 05 February 2001 - Act 25.255 (Ley 25.255): Act under which ILO Convention 182 was approved - [link](#)

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>
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- Derrocandoaroca: <http://derrocandoaroca.com/2015/05/01/trabajo-rural-las-manos-invisibles/>
- ARGENTINA UNION OF RURAL WORKERS AND STEVEDORES (UATRE): <http://www.uatre.org.ar/resultados.php>
- (1) The Institute for the Social Development in Argentina (IDESA): <http://www.idesa.org/sites/default/files/documentos/2011-07-31%20Informe%20Nacional.pdf>
- National Institute of Statistics and Census (INDEC in its Spanish acronym): 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) Agenciapacourondo: <http://www.agenciapacourondo.com.ar/secciones/sindicales/7919-2012-07-05-13-06-59>
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- (7) Agrovoz: <http://www.agrovoz.com.ar/agricultura/balance-del-renatea-154-mil-operarios-rurales-registrados>
- (8) Argentina Union of Rural Workers and Stevedores (UATRE by its Spanish acronym): <http://www.uatre.org.ar/seccionales899.php>
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- (15); Ministry of Labour Employment and Social Security (Ministerio de Trabajo, Empleo y Seguridad Social): http://www.trabajo.gob.ar/left/estadisticas/descargas/toe/toe_11_completo.pdf
- (16) Iprofesional: <http://www.iprofesional.com/notas/128904-Explican-las-claves-del-nuevo-rgimen-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)
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 - <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.quepasasalta.com.ar/noticias/policiales_2/trabajadores-eran-explotados-en-fincas-de-salta-y-chicoana_66033 (Salta)
 - <http://www.eltribuno.info/trabajo-esclavo-una-batalla-contra-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) National Public Prosecution (Fiscalía General de la Nación): https://www.mpf.gob.ar/protex/files/2014/10/Informe_Trata_laboral_en_Arg_Genero.pdf
- (19)); Ministry of Labour Employment and Social Security (Ministerio de Trabajo, Empleo y Seguridad Social): <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

Argentina is a federal country. Its national constitution lays down the mandate of the legislative power to adopt labour legislation of national scope. Workers' rights are recognised in section 14 bis of the constitution (apartado 14 bis de la Constitución).

There is a regulatory framework on labour conditions that includes laws, decrees, collective bargaining agreements, and resolutions. Act 20.744/76 (ley de contrato de trabajo 20.744/76) on work contracts is the parent law, modified, regulated and amended by a significant number or additional rules. Act 14.250/88 (ley 14.250/88), amended by Act 25250/00 (ley 25250/00), regulates collective labour conventions (convenciones colectivas de trabajo). Rural work is regulated by Act No. 26.727 (ley nº 26.727) decree 301/2013 (decreto 301/2013) and the rules that include amendments and additions thereto.

There are namely two national acts concerning occupational health and safety: 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 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). There is a set of rules and resolutions divided by topic.

It is mandatory to comply with Act 24.241 (ley 24.241) as well (Integrated System of Retirement and Pensions - Sistema Integrado de Jubilaciones y Pensiones).

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.

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.

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

The Institute for the Social Development in Argentina (Instituto para el Desarrollo Social Argentino or IDESA) in its report: 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). The actual situation in rural labour is worrying: 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, current publications and data published after the legal reform concerning rural work that took place in year 2011 establish that 80% of rural workers have not been duly registered (6), as well as the fact that 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 manpower such as horticulture, cotton and cane, tend to present a higher percentage of work under such conditions than extensive crops". Another factor to consider, also in relation with the type of activity, is the area of production. "The Northern part of the country tends to present a higher rate of informal work than the Humid Pampa" (6).

Practically all rural work takes place in rural areas. Thus, the State cannot play its regulatory role nor gain access to the areas as easily as in other industries, namely trade or business in general (16).

Despite the existence of labour law and despite 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). Guillermo Neiman, Director of the Conicet Centre of Studies and Research on Labour (Centro de Estudios e Investigaciones Laborales del Conicet), has said at an interview on rural work in the newspaper that "for any analysis of work in this industry, there are two main problems that must always be considered: the high rate of undeclared work and the seasonal nature of some of these activities" (12).

In conclusion, it could be considered that the farming industry does not comply with the minimum standards under current labour legislation, for approximately 80% of the employees' 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).

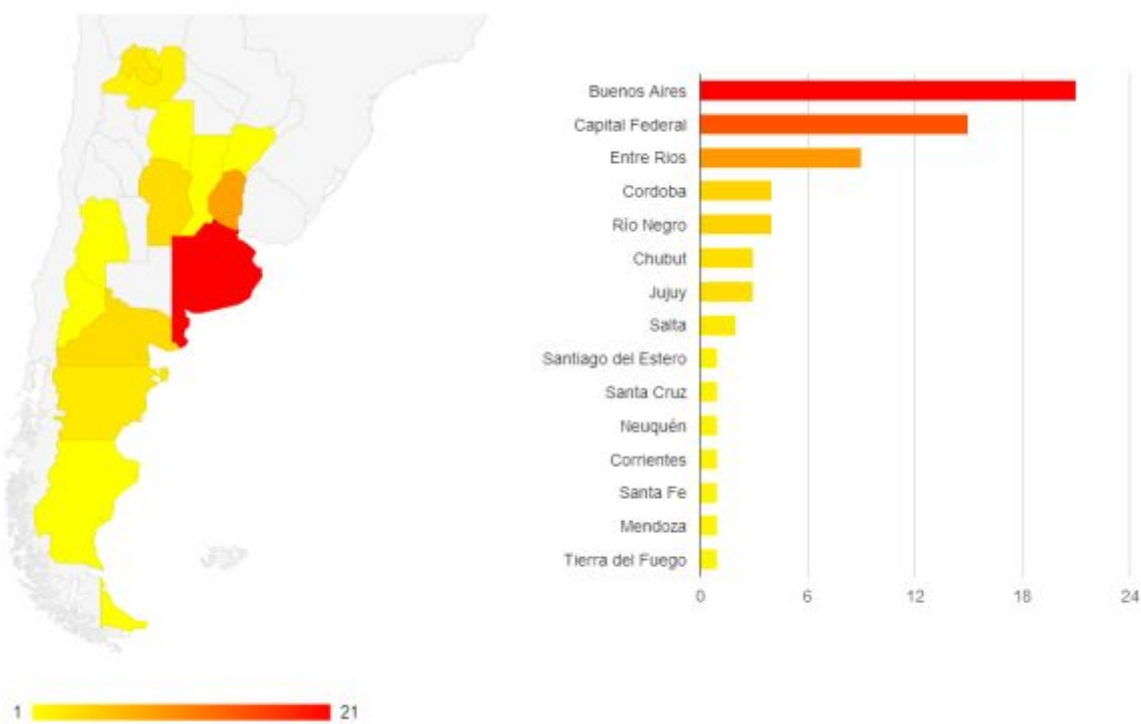
In addition, it is common practice to leave work in the fields to service providers (companies or people) who often do not formally employ their staff or part of their staff, or are not duly registered as workers themselves, or who do not comply with all legal requirements, for example in terms of minimum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

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 (5). There are more than approximately 1.3 M rural workers in the country of which only 351,000 have been duly registered (6). 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 numbers of members have been reported to leave under claims of insufficient efforts by the trade union to defend the struggle of rural workers to improve their 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) (10).

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 (17).

The February 2014 report on working conditions in Argentina establishes that there are sectors particularly vulnerable to abusive working conditions, certain industrial activities that throw a higher rate of employee vulnerability, such as: textile factories and rural facilities (18).

In December 2011, in reaction to several reported cases of slavery in rural facilities, 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 in the years 2012 and 2013 because of the findings they made during the exercise of this mandate (18). (Map 1).



Map 1: Cases of exploitative labour practices per jurisdiction in 2014 (Provinces) (18)

Risk conclusion

Elevated risk Rural work is very often informal. Thus, applicable legislation is not applied. There is a high level of non-compliance with 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

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Elevated risk

2.3.7. Control measures and verifiers

- Verify if the employer has Policies and procedures confirming ILO Fundamental Conventions are upheld

- 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 slip
 - 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 by the National Registry of Agricultural Workers and Employers-Argentina Union of Rural Workers and Stevedores-Superintendence of Occupational Risks (RENATEA-UATRE-SRT).
 - Verifiers:*
 - RENATEA-UATRE-SRT sheets available
- Ask RENATEA/UATRE for any claims filed against the employer.
 - Verifiers:*
 - RENATEA-UATRE-SRT sheets available
- Ask the Superintendence of Occupational Risks (SRT in its Spanish acronym) whether the employer has undergone any inspections in the past.
 - Verifiers:*
 - RENATEA-UATRE-SRT sheets available

2.4. The rights of indigenous and traditional peoples are upheld

Legislation requirements addressing: i) customary rights relevant to plantation activities including requirements covering sharing of benefits and indigenous rights ii) "free prior and informed consent" in connection with transfer of plantation management rights and customary rights to the organisation in charge of the plantation operation iii) Legislation that regulates the rights of indigenous/traditional people as far as it's related to plantation activities. Possible aspects to consider are land tenure, right to use certain plantation related resources or practice traditional activities, which may involve plantation lands.) When there is no or inadequate legislation addressing the rights of traditional and indigenous peoples, their rights are still upheld by the relevant plantation 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.

Context

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) people registered at the moment who are considered part of an indigenous people and/or first generation descendants of an indigenous person. Indigenous peoples are concentrated in the NOA and NEA regions. The National Registry of Indigenous Peoples (Registro Nacional de Comunidades Indígenas) at the National Institute of Indigenous Affairs (Instituto Nacional de Asuntos Indígenas) recognises 920 indigenous communities in the country which have been defined as such or as civil associations with national or provincial legal entity status.

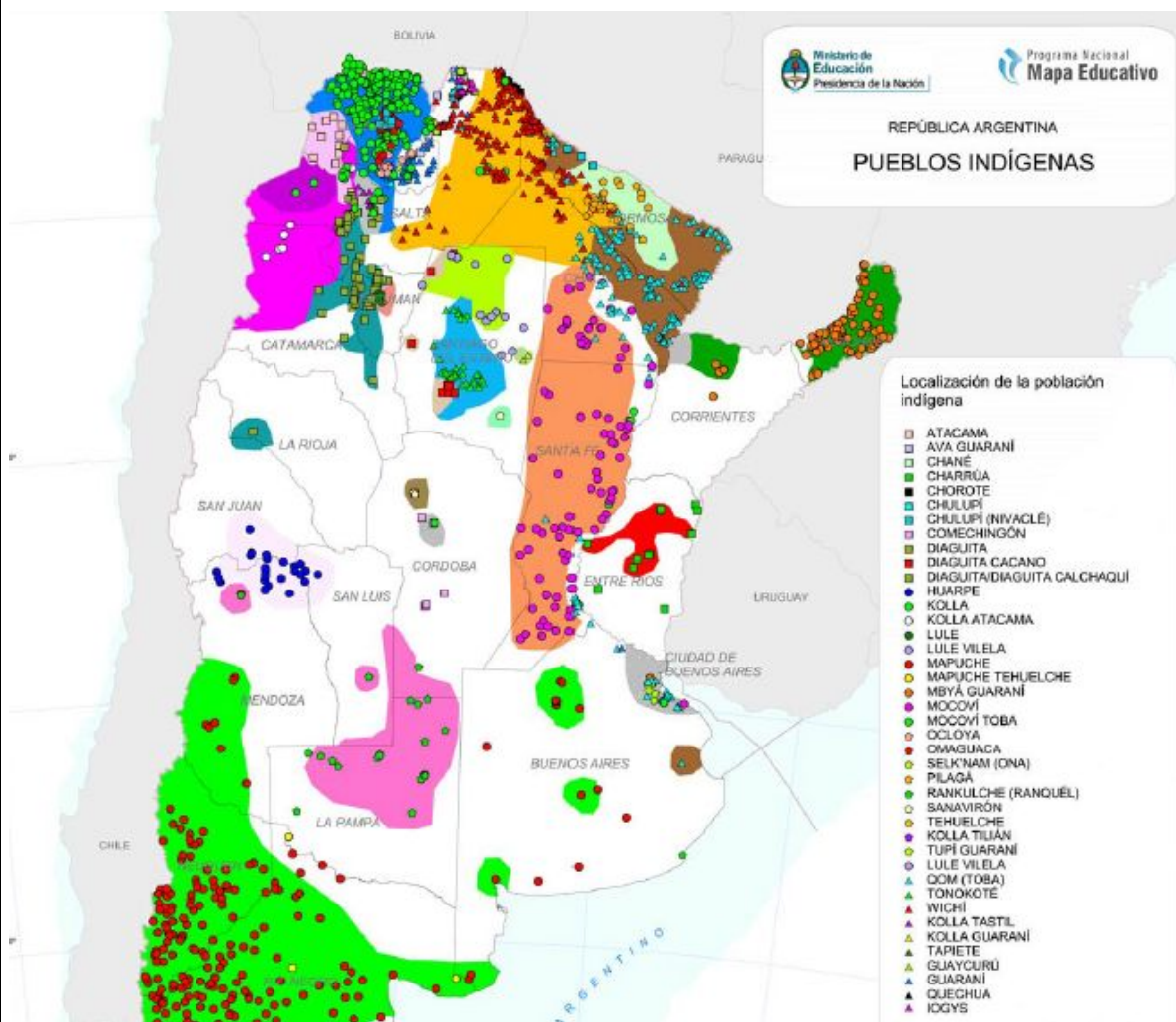
The table shows indigenous peoples' presence per province. Act 26.331 in its Section 5 (Ley 26.331 artículo 5) establishes the obligation to consider the land-related rights of indigenous peoples.

Proportion of indigenous population or descendants from original/indigenous people, in each province. Total in the country. Year 2010. (1)

Province	Population in particular houses	
	Total population	indigenous population or des from original/indigenous
		Total
Total Country	39,671,131	955,032
Autonomous City of Buenos Aires	2,830,816	61,876
Buenos Aires	15,482,751	299,311
Catamarca	362,307	6,927
Chaco:	1,048,036	41,304
Chubut	498,143	43,279
Córdoba	3,256,521	51,142
Corrientes	985,130	5,129
Entre Ríos	1,223,631	13,153
Formosa	527,023	32,216
Jujuy	666,852	52,545
La Pampa	315,110	14,086
La Rioja	331,674	3,935
Mendoza	1,721,285	41,026
Misiones	1,091,318	13,006
Neuquén	541,816	43,357
Río Negro	626,766	45,375

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, Antarctica and Islands of the South Atlantic Ocean	123,117	3,563	2.9
Tucumán	1,440,568	19,317	1.3

Table 1: Proportion of indigenous people or descendants from indigenous peoples per province. Country total. Year 2010 (National Institute of Statistics and Census (INDEC in its Spanish acronym) 2010 National Population, Family, and Housing Census (1), 16, 18 (Censo Nacional de Población, Hogares y Viviendas).



Map 2: Indigenous peoples in the Argentinian regions under assessment (17).

2.4.1. Applicable laws and regulations

Bellow, a list of current legislation concerning indigenous peoples' issues.

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 (Comisión Nacional de Asuntos Indígenas) was created under this act. (Full text) - [link](#)
- Act 26.160 (Ley 26.160); by virtue of 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 (...) (Full text) - [link](#)
- Act 26.554 (Ley 26.554) WHICH EXTENDS THE DEADLINES ESTABLISHED IN 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. (Full text) - [link](#)
- Act 24375 (Ley 24375) under which the convention on biological diversity is approved. (Full text) - [link](#)
- Act 24071 (Ley 24071) under which ILO Convention No. 169 was approved. (Full text) - [link](#)
- Act 25607 (Ley 25607) on awareness raising about the rights of indigenous peoples. (Full text) - [link](#)
- Act 18248, Section 3 (Ley 18248, Artículo 3) on the name of individual people. Including amendments of acts 20668, 23162, 23264 and 23515. (Full text) - [link](#)
- Act 25517 (Ley 25517) provides for the return of the mortal remains of indigenous persons held in museums and/or in public or private collections to indigenous communities that claim them. (Full text) - [link](#)
- Act 26206, Section 53 (Ley 26206 Artículo 53) on national education. (Full text) - [link](#)
- Act 26331 (Ley 26331) provides minimum standards for environmental protection of native forests. (Full text) - [link](#)

Provincial legislation (provinces where there are conflicts)

- Chaco: Law 3258 on Indigenous Communities (Ley 3258 de las Comunidades Indígenas) Sanctioned on 14 May 1986. Section 1 (Artículo 1) - [link](#)
- Salta: LAW No. 7121 (LEY 7121) sanctioned on 14/12/00. Sections 1, 9, 13 and 21 (Artículo 1, 9, 13 and 21). - [link](#)
- Formosa: Aboriginal People Integral Law 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: <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
- 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 (Equipo Nacional de Pastoral Aborígen) (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
- (18) "Argentine organizations denounce imminent expiration of law protecting indigenous people" *sputnik Mundo* 14/08/2017 <https://mundo.sputniknews.com/americalatina/201708091071451738-buenos-aires-indigena-proteccion/>

2.4.5. Risk determination

Overview of Legal Requirements

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 (Due to its very delayed application, it was extended twice in November 2009 (Law 26554) and November 2013 (Law 26894). The actual deadline is Nov 2017. The INAI reported in August 2016 that a new draft extension of Law 26,160 was drawn up until November 23, 2021, but so far the measure has not been submitted to Congress

ILO conventions have also been ratified as is established under national acts 24.375 (approval of biological diversity convention) and 24.071 (approval of Indigenous People-ILO Convention No. 169) complemented by Act 25.607 (Ley 25.607) aiming at the creation of a public campaign to raise awareness on the rights of indigenous peoples. Education Act No. 26.206 (Ley de Educación N° 26.206) recognises the right to culture and language. 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, limited awareness and harmonisation of the legislation has resulted in an overtly insufficient application of these protective measures (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 (approval of biological diversity convention) and 24.071 (approval of Indigenous People -ILO Convention No. 169).

Several observers have denounced a lack of application of the legislation and more specifically the existence of serious issues regarding land-related rights. The indigenous land register (catastro de las tierras indígenas) under Act 26.160, Section No. 3 (Ley 26.160, Artículo N° 3) has not been finished and Human Rights Watch has denounced this situation (4,5). 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 indigenous people land registration has not been implemented (see 1.1) and that indigenous peoples' rights are not being upheld (7,8,9, 18). As this may also attribute to the fact that indigenous communities in Argentina living under serious poverty and poor housing conditions (10, 11, 12).

There is no indigenous land register finished yet, which results in strong uncertainty, particularly in NOA and NEA regions, where deforestation is taking place. The provinces of Chaco, Salta and Formosa are all facing many conflicts. 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 applicable indigenous peoples' rights legislation or cause undue delay in

the process of enforcing the applicable laws. Furthermore, there are issues regarding insufficient coordination between national and provincial authorities.

Although there is a body of specific legislation on indigenous peoples' affairs in Argentina, it is evident that it is not effectively implemented and thus most indigenous peoples' rights are not upheld in soy production regions of NOA and NEA. For the Pampeña – Central and Cuyo region there is no evidence leading to a conclusion of presence of indigenous and/or traditional peoples linked to soy production in the region.

Risk conclusion

Low Risk: For the Pampeña – Central region there is no evidence leading to a conclusion of presence of indigenous and/or traditional peoples linked to soy production in the area.

Elevated Risk:

For the NOA and NEA Regions exist 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 significant magnitude regarding the rights, especially land rights of indigenous and/or traditional peoples. Laws and regulations and/or other legally established processes exist but are disregarded.

2.4.6. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central and/Cuyo - Low risk

2.4.7. Control measures and verifiers

- Verify land tenure in compliance with 1.1 and 1.2.

Verifiers:

- Control measures see 1.1 and 1.2
- Identify potential conflicts over land uses. Ask the supplier for a map identifying the traditional communities close to its farm boundaries and/or cross reference with the location of indigenous lands
 - [Ministry of Justice and Human Rights](#)
 - Check data/reports/maps on potential conflict areas from:
 - Forest Peoples Programme <http://www.forestpeoples.org/region/south-central-america/argentina>
 - Media reports (Mongabay.com, greenomics.org, red-monitor.org,)
 - Proyungas: <http://proyungas.org.ar/>
 - Aborígen Argentino: <http://www.aborigenargentino.com.ar/>
 - Redes Solidarias: <http://www.redes-solidarias.org.ar>
 - Amnesty International (Amnistia Internacional)
 - Global Platform of Indigenous and Community lands - <http://www.landmarkmap.org/>
- Consult with indigenous communities' neighbours, local communities, landowners and other stakeholders to find out if A) land tenure rights are clear and – where applicable – lease of the land has been agreed by all the landowners; and B) if there are any court orders or

other legal decisions that mean that the company is not allowed to operate due to conflicts of land tenure.

Verifiers:

- Records of conducted interviews with:
 - Indigenous communities
 - Stakeholders: Fundación Proyungas, Fundación Vida Silvestre, Greenpeace, Aborígen Argentino, Redes Solidarias and local NGOs amongst others.
 - Neighbours and the local population
- Confirm the soy farm has followed due process regarding upholding indigenous peoples' rights:

Verifiers:

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

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 - ARTICLE 41 - [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 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].
 - The entry into the National territory of dangerous or potentially dangerous waste and of radioactive materials is prohibited.
- NATIONAL CONSTITUTION OF ARGENTINA - ARTICLE 43 - [link](#)
- NATIONAL CONSTITUTION OF ARGENTINA - ARTICLE 124 - [link](#)
- NATIONAL CONSTITUTION OF ARGENTINA - ARTICLE 75-PARAGRAPH 12 - Article 75. - It is the Congress mandate (Artículo 75.- Corresponde al Congreso). - [link](#)
- CIVIL CODE - SECTION 1710-BOOK THIRD - PERSONAL RIGHTS - Section V (ART 1710-LIBRO TERCERO - DERECHOS PERSONALES-Título V) - [link](#)
- Other sources of obligations
- Articles 1708 to 1881 - On the obligation to prevent damage.
- CIVIL CODE - SECTION 1757-BOOK THIRD - PERSONAL RIGHTS - Section V (ART 1757-LIBRO TERCERO - DERECHOS PERSONALES-Título V) - [link](#)
- Other sources of obligations
- Articles 1708 to 1881 - Risky businesses and liabilities
- CIVIL CODE - SECTION 1742-BOOK THIRD - PERSONAL RIGHTS - Section V (ART 1742-LIBRO TERCERO - DERECHOS PERSONALES-Título V) - [link](#)
- Other sources of obligations
- Articles Sections (artículos) 1708 to 1881 - On the mitigation of liability under certain circumstances. For instance, in cases where there is an environmental management system in place or where a certification is held.
- CIVIL CODE - SECTION 240 - BOOK ONE - GENERAL SECTION - Title III Property Sections 225 to 256 (ART 240-LIBRO PRIMERO - PARTE GENERAL-Título III Bienes arts. 225 TO 256 - On the limits to the exercise of individual rights to property. - [link](#)

- CIVIL CODE - (SECTION 241-LIBRO PRIMERO - PARTE GENERAL-Título III Bienes arts. (ART. 241-BOOK FIRST-GENERAL SECTION-Title III Property Art. 225 TO 256 - Jurisdiction Whatever the jurisdiction where the rights are being exercised, all applicable legislation regarding minimum standards must be respected. - [link](#)
- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Environmental Act 25.675 Ley 25.675 Ley General del Ambiente. - Act 25.675 establishes the minimum budget allocation for achieving sustainable environmental management, preservation and protection of biodiversity and sustainable development in the country. - [link](#)

WATER

- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Act 25.688 which establishes the Framework for Water Management (Ley 25.688 Régimen de Gestión Ambiental de Aguas). - 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. - [link](#)

ENVIRONMENTAL GENERAL PUBLIC INFORMATION

- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Act 25.831 on Public Environmental Information Ley 25.831 Información Pública Ambiental. - 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. - [link](#)

NATIVE FORESTS

- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Act 26.331 on Environmental Protection of Native Forests Ley 26.331 Protección Ambiental de Bosques Nativos. - Act 26.331 establishes the minimum standards for the protection of the environment to ensure promotion, reparation, conservation, use and sustainable management of native forests. - [link](#)

WILDFIRES

- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - 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. - 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. - [link](#)
- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - National Act 26.815 on Fire Management Ley 26.815 Manejo del Fuego - Act 26.815 establishes the minimum environmental standards regarding forest and rural fires within the national territory. - [link](#)

HAZARDOUS WASTE

- ACT ON MINIMUM ENVIRONMENTAL STANDARDS - Act 24.051 on Hazardous Waste (Ley 24.051 Ley de Residuos Peligrosos) - 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. - [link](#)

SOIL

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

National Parks (Parques Nacionales):

- This act modifies previous applicable legislation on the matter, namely Act No. 18.594 and Act No. 20.161 (Ley N° 18.594 and Ley N° 20.161) - 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). - [link](#)

WILDLIFE CONSERVATION

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

INTERNATIONAL TREATIES AND AGREEMENTS

- ENVIRONMENT - 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 - [link](#)
- HAZARDOUS WASTE (PESTICIDES-CHEMICALS) - 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 - [link](#)
- CARCINOGENIC AGENTS - 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 - [link](#)
- SOIL DESERTIFICATION - National Act 24701 Ley Nacional 24701 - Under which the Convention to Combat Desertification in Those Countries Experiencing Serious Drought and/or Desertification was approved 25/09/1996 - [link](#)
- BIOLOGICAL DIVERSITY - National Act 24375 Ley Nacional 24375 - Approval of a Convention on Biological Diversity 07/09/1994 - [link](#)
- CLIMATE CHANGE - National Act 24295 Ley Nacional 24295 - United Nations Framework Convention on Climate Change 07/12/1993 - [link](#)
- HAZARDOUS WASTE - 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. - [link](#)
- WETLANDS-WATERFOWL - National Act 23919 Ley Nacional 23919 - Convention on Wetlands of International Importance especially as Waterfowl Habitat 21/03/1991 - [link](#)
- ENDANGERED SPECIES OF FAUNA AND FLORA - National Act 22344 Ley Nacional 22344 - Convention on International Trade in Endangered Species of Wild Fauna and Flora 01/12/1980 - [link](#)
- WORLD NATURAL HERITAGE - National Act 21836 Ley Nacional 21836 - Approval of the Convention concerning the Protection of the World Cultural and Natural Heritage 06/07/1978 - [link](#)
- PERSISTENT ORGANIC POLLUTANTS - National Act 26011 (Ley Nacional 26011) - Stockholm Convention on Persistent Organic Pollutants - [link](#)
- CLIMATE CHANGE - National Act 25438 (Ley Nacional 25438) - United Nations Framework Convention on Climate Change, adopted in Kyoto, Japan. Kyoto Protocol Approval - [link](#)

- PERSISTENT ORGANIC POLLUTANTS - National Act 26011 (Ley Nacional 26011) - Stockholm Convention on Persistent Organic Pollutants - [link](#)

NATIONAL ENVIRONMENTAL LEGISLATION

- SOILS - Conservación y Recuperación de la Capacidad Productiva de los Suelos. 22428 - Conservation and Restoration of the Productive Capacity of Soil. 16/03/1981 - [link](#)
- ENVIRONMENTAL INSURANCE - The Technical Commission for Environmental Risk Assessment was set up. Créase la Comisión Técnica de Evaluación de Riesgos Ambientales. Types of possible insurance contracts were established Establécense tipos de seguros a contratar. Repeals. Still applicable. 1638/2012 - 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 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 caused. In this sense, Act 25.675 (Ley No. 25.675) in its section 22 (Artículo 22) establishes that - [link](#)

OTHER

- ACT No. 13.273 ON THE PROTECTION, IMPROVEMENT AND ENLARGEMENT OF FORESTS (LEY N° 13.273 RIQUEZA FORESTAL DEFENSA, MEJORAMIENTO Y AMPLIACION DE BOSQUES) - [link](#)
 - 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

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

- CÓRDOBA - Law No. 7343 Ley N° 7343 - [link](#)
- SALTA - Law No. 7070 (Ley N° 7070) - [link](#)
- CHACO - Law No. 3964 (Ley N° 3964) - [link](#)
- BUENOS AIRES - Law No. 11.723 (Ley N° 11.723) - [link](#)
- FORMOSA - LAW No. 1.060 (LEY N° 1.060) - [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 Law 1.914 are approved (Reglamentación parcial de la Ley 1.914 - Ley Ambiental Provincial). - [link](#)
- MISIONES - Law XVI-35 (former Act 3.079) - Ley XVI-35 - [link](#)
- SANTA FE - Decree 101/2003 Decreto 101/2003 - [link](#)
- SANTIAGO DEL ESTERO - Law 6.321 Ley 6.321 - [link](#)
- Tucumán - LAW No. 6253 (LEY N° 6253) - [link](#)
- San Luis - Law No. IX-0876-2013 (Ley N° IX-0876-2013) - [link](#)

- Jujuy - Law No. 5063 (Ley N° 5063) - [link](#)

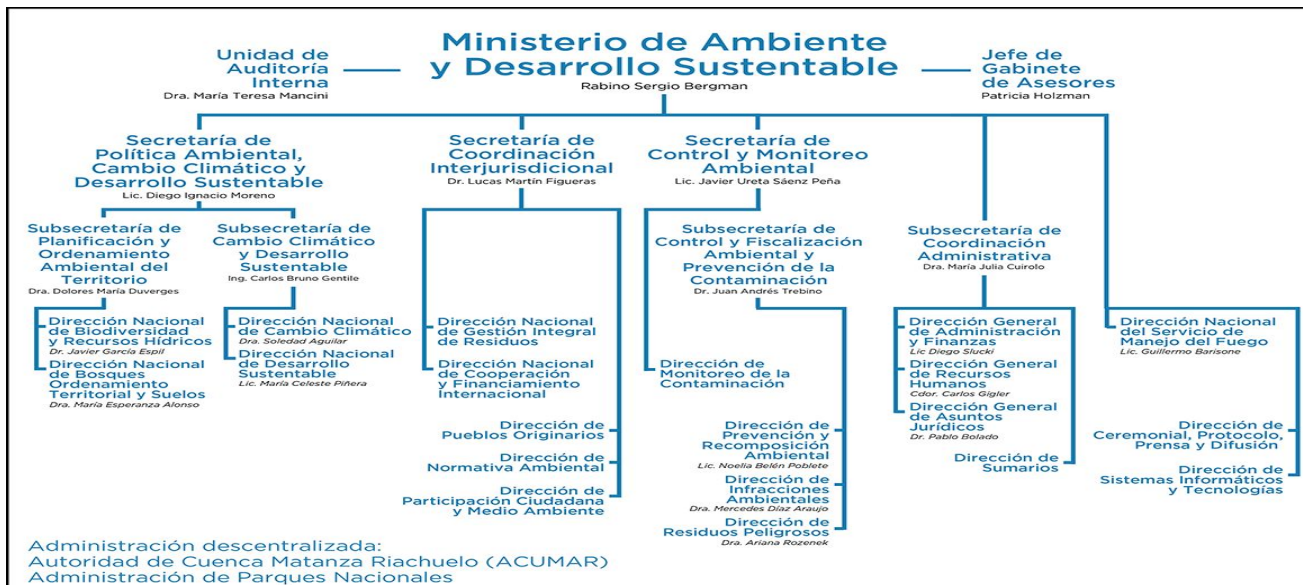
3.1.2. Legal authority

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. Consequently, each province has its own legal framework to deal with environmental issues and complement the national minimum standards legislation.

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).

Table 1. Ministry of the Environment and Sustainable Development Organigram (2017)



- MINISTRY OF SUSTAINABLE DEVELOPMENT AND THE ENVIRONMENT (MINISTERIO DE AMBIENTE Y DESARROLLO SUSTENTABLE) - NATIONAL GOVERNMENT - <http://ambiente.gob.ar/>
- FEDERAL COUNCIL FOR THE ENVIRONMENT (CONSEJO FEDERAL DE MEDIO AMBIENTE OR COFEMA) NATIONAL GOVERNMENT - <http://www.cofema.gob.ar/>
- AGRO-INDUSTRY MINISTRY (MINISTERIO DE AGROINDUSTRIA) - NATIONAL GOVERNMENT- <http://www.agroindustria.gob.ar/sitio/>
- ARGENTINIAN ADMINISTRATION OF NATIONAL PARKS - NATIONAL GOVERNMENT - <http://www.parquesnacionales.gob.ar/>
- Buenos Aires - Government of the Buenos Aires Province Gobierno de la Provincia de Buenos Aires – Sub-secretariat for Environmental Policy Subsecretaría de Política Ambiental - <http://www.gob.gba.gov.ar/portal/index.php>

- Chaco - Government of the Chaco Province Gobierno de la Provincia del Chaco - Subsecretariat 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 for the 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.gob.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 the La Pampa Province Gobierno de la Provincia de La Pampa - Subsecretariat for Ecology Subsecretaría de Ecología - <http://www.ecologialapampa.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 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 Dirección General de Medio Ambiente - 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/>

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)
 - APPLICABLE ANNUAL CERTIFICATE (applies to Transporters and Operators)

On a provincial level

- 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)
 - RESOLUTION OF PROVINCIAL APPROVAL (RESOLUCIÓN DE APROBACIÓN PROVINCIAL)
- PROVINCIAL PARK/RESERVE - ENVIRONMENTAL APPROVAL BY THE PROVINCIAL BODY IF THE PROVINCE REQUIRES SO ACCORDING TO PROVINCIAL REQUIREMENTS FOR THE RESERVE AREA
 - RESOLUTION OF PROVINCIAL APPROVAL FOR RESERVE AREAS
- USE OF FIRE OR CONTROLLED BURNING - APPLICATION FOR A FIRE PERMIT
 - 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 National Health (Ministerio de Salud Nacional), Guidelines for the Responsible Usage of Agrochemicals: <http://www.msal.gov.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.gov.ar/agroquimicos/pdf/INFORME-GLIFOSATO-2009-CONICET.pdf>
- See 3.1.2, information about provinces

Non-Government sources

- Diario Clarín newspaper feature: http://www.clarin.com/zona/Mal-uso-falta-control_0_842315859.html
- 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>
- Diario Clarín newspaper feature: http://www.clarin.com/sociedad/solo-anos-perdieron-millon-hectareas_0_853714661.html
- Diario Clarín newspaper: <http://blogs.lanacion.com.ar/ecologico/econoticias/cordoba-detectan-mas-cancer-en-zonas-fumigadas-con-agroquimicos/>
- Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/report/2011/bosques/informe-glifosato-espa%C3%B1ol-v2.pdf>

- INFOBEA: <http://www.infobae.com/2013/10/21/1517756-argentina-mal-uso-los-agroquimicos-provoca-problemas-salud/>
- CEDAH: <http://wp.cedha.net/?p=4457&lang=es>
- Telam: <http://www.telam.com.ar/notas/201512/129123-glifosato-universidad-contaminacion-agua.php>
- La Nación newspaper: <http://www.lanacion.com.ar/1920899-glifosato-un-peligroso-herbicida-que-el-conicet-encontro-en-el-rio-parana>
- Environmental Monitoring and Assessment International Review: <http://www.foroagroindustrial.org.ar/pdf/cap8.pdf>
- WWF: http://awsassets.wffar.panda.org/downloads/documento_fvs_espanol_final.pdf
- Vida Silvestre: <http://www.vidasilvestre.org.ar/?9200/El-crecimiento-de-la-soja-impacto-y-soluciones>
- WWF:
- Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/report/2007/10/bioenerg-a-oportunidades-y-ri.pdf>
- Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/report/2008/4/los-incendios-en-las-islas-del.pdf>
- (6) Greenpeace: <http://www.greenpeace.org/argentina/Global/argentina/2016/9/INFORME-Deforestacion-norte-Argentina-enero-agosto-2016.pdf>
- Vida Silvestre Foundation: <http://www.vidasilvestre.org.ar/?9200/El-crecimiento-de-la-soja-impacto-y-soluciones>
- Environmental Observatory on Soy (OSAS): <http://observatoriosoja.org/nota-breve/uso-de-agroquimicos-en-soja/>
- Ecoportal: <http://www.ecoportal.net/Temas-Especiales/Salud/Los-agroquimicos-en-las-fumigaciones-periurbanas-y-su-efecto-sobre-la-salud-humana>
- (8) Infobea: <http://www.infobae.com/2013/10/21/1517756-argentina-mal-uso-los-agroquimicos-provoca-problemas-salud/>

In Argentina, there are two guidelines for good farming practices which highlight the need to conduct a responsible use of agrochemicals and address issues such as waste management and disposal, safe practices for the soil and water resources, official buffer zones for conservation, integral plague management, occupational health and safety and use of fertilisers.

- ASSOCIATION OF DIRECT SOWING FARMERS (ASOCIACIÓN DE AGRICULTORES EN SIEMBRA DIRECTA) - CERTIFIED FARMING (AGRICULTURA CERTIFICADA) - GOOD FARMING PRACTICES MANAGEMENT INDICATORS - <http://www.aapresid.org.ar/ac/wp-content/uploads/sites/4/2013/02/manual.pdf>
- GOOD FARMING PRACTICES NETWORK - DIRECTIVES AND REQUIREMENTS FOR EXTENSIVE CROPS (DIRECTIVAS Y REQUISITOS PARA CULTIVOS EXTENSIVOS) - http://www.bolsadecereales.org/imagenes/biblioteca_digital/2016-03/CultivosExtensivos.pdf
- National Institute of Agricultural Technology (INTA in its Spanish acronym) - 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

- National Institute of Agricultural Technology (INTA in its Spanish acronym) - INTA GOOD PRACTICES FOR SOY PRODUCTION (NITROGEN) - [http://lacs.ipni.net/ipniweb/region/lacs.nsf/0/AC69A51E4E881E4B85257984005E9914/\\$FILE/Salvagiotti%20-%20Buenas%20practicas%20de%20manejo%20en%20soja%20.pdf](http://lacs.ipni.net/ipniweb/region/lacs.nsf/0/AC69A51E4E881E4B85257984005E9914/$FILE/Salvagiotti%20-%20Buenas%20practicas%20de%20manejo%20en%20soja%20.pdf)
- FAO - GOOD AGRICULTURAL PRACTICES - http://www.fao.org/prods/GAP/home/principles_es.htm
- INDUSTRIAL FORUM (FORO INDUSTRIAL) - GOOD FARMING PRACTICES DIAGNOSIS AND PROPOSAL (BUENAS PRÁCTICAS AGRÍCOLAS DIAGNÓSTICO Y PROPUESTA) - <http://www.foroagroindustrial.org.ar/pdf/BUENASPRACTICAS.pdf>
- URUGAY MINISTRY OF AGRICULTURE, FISHERIES AND CATTLE FARMING (MINISTERIO DE GANADERÍA AGRICULTURA Y PESCA) - GUIDELINES WITH GOOD PRACTICES FOR DRYLAND FARMING IN URUGUAY (GUÍA DE BUENAS PRÁCTICAS AGRÍCOLAS DE SECANO EN URUGUAY) - <http://www.inia.uy/Documentos/P%C3%BAblicos/INIA%20La%20Estanzuela/Mesa%20de%20Trigo/Gu%C3%ADa%20BPA%20Secano.pdf>
- CONVENTION ON BIODIVERSITY - BIODIVERSITY AND FARMING - <https://www.cbd.int/doc/bioday/2008/ibd-2008-booklet-es.pdf>

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 rules on the matter as well as rules that are included within other thematic body of regulations. It falls to the Nation to dictate laws containing the 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]. Each Province rules over the natural resources within its territory according to Article 124 of the National Constitution of Argentina (Art 124 Constitución Nacional Argentina). Thus, each province has its own regulatory framework to deal with environmental issues, complementing the national legislation on minimum standards. 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 organigram chart nor any city council legislation on environmental issues specifically.

The main piece of legislation regarding environmental issues in the country is the General Act on Environmental Issues No. 25.675 (ley general del ambiente N° 25.675). This act is complemented by the acts on minimum standards, of great 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 soybean crops 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).

General Act No. 25.675 on environmental protection (Ley general del ambiente N° 25.675) in its Section 8 (Artículo 8) establishes different rules such as land-use plans and the study of environmental impact, and states the following in its 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". 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 Act 26.331 (Ley 26.331) in the case of change of land use and should be understood as a basic tool for analysis.

Description of risk

There is a risk of non-compliance with the environmental legislation which is leading to various environmental impacts on soils, waterways and some cases human health when it comes to the application of hazardous agro-chemicals. This risk is compounded by the lack of national and provincial coordination on implementation of relevant environmental regulations).

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, particularly in relation to the exchange of information. National legislation is often disregarded in the provinces, as is the case of the land planning scheme set up in Act 26.331 (Ley 26.331), which has not been implemented in the Buenos Aires Province yet even though it has been 8 years since the Act was sanctioned.

Soy production in Argentina is strongly linked to the usage of a highly aggressive technology which has been applied along with genetically modified seeds that can resist glyphosate. In the past, there was massive usage of glyphosate, e.g., in 2012 over 307 million (M) litres were applied over soy crops by plane (OSAS (5)). Significant amounts of pesticides are used as well. This package of measures has had observable negative impacts on civil society. Glyphosate is a low-persistence substance with limited bio-accumulation potential and low toxicity over nontarget organisms. However, its massively widespread usage deserves a constant assessment in the short, medium and long term of any eventual hazardous effects on human health and the environment, including interactions between organisms, the eventual loss of habitat in agricultural ecosystems and its own interaction with other agrochemicals (7, 8).

Soy farming in most regions under assessment are associated with significant soil impacts from mainly wind and hydrological erosion of soils (also see section 3.3.4 in this report). A large part of soil erosion happens at the very critical early stage of dismantling the native vegetation through deforestation of areas with fragile soil such as those in the NOA and NEA regions. Over the last few years, deforestation has been out of control in the NOA and NEA regions, and continues to the present day. The humid and dry Chaco regions have been particularly affected. Farming has expanded into native forest land, which has destroyed 7.5 M ha over the last 20 years according to FAO and Greenpeace's updated 2016 information (6, see point 4.1). The replacement of native forests, and the massive penetration of soybean crops in the country is one of the main environmental threats affecting Argentina, as stated by Vida Silvestre foundation: "The expansion of soy farming is a huge threat to Argentinian biodiversity, and national 'soyfication' has caused agro-environmental imbalances such as loss of the productive capacities of soils, an increased pressure from pests and diseases, changes in brush and weeds and an increased risk of pollution from pesticides" (4).

The uncertainty surrounding the application of environmental policies and taxes has become problematic. There is a disconnect between Native Forest Land-use Planning (Ordenamiento Territorial del Bosque Nativo) adopted and turned official at the provincial level and the application of deforestation permits; unlawful illegal deforestation has in many cases affected forests that have been declared forests of categories I and II (both categories, once awarded, prohibit conversions) (6)

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

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Elevated Risk

3.1.7. Control measures and verifiers

- Confirm the soy farm has the following valid documentation (if applicable)

Verifiers:

- Approved Environmental impact report or study (Informe de impacto ambiental aprobado)
- Environmental monitoring plan (Plan de monitoreo ambiental predial)
- Mitigation plan (Plan de mitigación)
- Provincial approved environmental resolution or certificate for forest management or land use changes (Resolución o nota de aprobación ambiental provincial)
- Authorisation for the use of agrochemicals (Autorización de uso de agroquímicos)
- Authorisation for hazardous waste registration (Resolución de aprobación de inscripción de residuos peligrosos) signed by the Director General.
- Provincial approved resolution for the use of fire (Resolución de Aprobación Provincial del Uso del Fuego)
- Soil erosion control plan and measures (Plan de control de erosión de suelos con listado de medidas)
- Provincial approved resolution for water use (Solicitud de uso del agua)
Provincial authorisation for Forest Management or Land use change Plan (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo)
- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change

Verifiers:

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

Verifiers:

- Management plan to combat soil erosion: list of measures and evidence of implementation.

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 plantation 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:

ACT ON MINIMUM ENVIRONMENTAL STANDARDS

- General Environment Act 25.675 Ley 25.675 Ley General del Ambiente. - 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](#)
- Act 25.831 on Public Environmental Information Ley 25.831 Información Pública Ambiental. - Act No. 25.831 (Ley 25.831 sobre "Régimen de libre acceso a la Información Pública Ambiental") promotes free access to public environmental information. - [link](#)

National: PROTECTION OF NATIVE FORESTS

- Act 26.331 on Native Forests (Ley de bosques nativos 26.331) - Provides for the environmental protection, enlargement, reparation, 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 - [link](#)

National:

NATIONAL PARKS

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

National legislation: WILDLIFE

- Wildlife Act No. 22.421 (Ley de Fauna No. 22.421) - ACT No. 22.421 (LEY 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](#)

Table 1: Provincial OTBN rules approved in relation with Act. 26.331 (Ley 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

- MINISTRY OF SUSTAINABLE DEVELOPMENT AND THE ENVIRONMENT (MINISTERIO DE AMBIENTE Y DESARROLLO SUSTENTABLE) - NATIONAL GOVERNMENT - <http://ambiente.gob.ar/>
- FEDERAL COUNCIL FOR THE ENVIRONMENT (CONSEJO FEDERAL DE MEDIO AMBIENTE OR COFEMA) - NATIONAL GOVERNMENT - <http://www.cofema.gob.ar/>
- AGRO-INDUSTRY MINISTRY (MINISTERIO DE AGROINDUSTRIA) - NATIONAL GOVERNMENT - <http://www.agroindustria.gob.ar/sitio/>
- ARGENTINIAN ADMINISTRATION OF NATIONAL PARKS - NATIONAL GOVERNMENT - <http://www.parquesnacionales.gob.ar/>
- Buenos Aires - Government of the Buenos Aires Province Gobierno de la Provincia de Buenos Aires - Subsecretariat for Environmental Policy Subsecretaría de Política Ambiental - <http://www.gob.gba.gov.ar/portal/index.php>
- Chaco - Government of the Chaco Province Gobierno de la Provincia del Chaco - Subsecretariat 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 for the 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 the La Pampa Province Gobierno de la Provincia de La Pampa Subsecretariat for Ecology Subsecretaría de Ecología - <http://www.ecologialapampa.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 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 Dirección General de Medio Ambiente - Ministry of Water and the Environment Ministerio del agua y el ambiente - <http://www.sde.gov.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/>

3.2.3. Legally required documents or records

On a provincial level

- ENVIRONMENTAL APPROVAL - PROVINCIAL ENVIRONMENTAL APPROVAL IF THE PROVINCE REQUIRES SO - RESOLUTION OR CERTIFICATE OF PROVINCIAL ENVIRONMENTAL APPROVAL (RESOLUCIÓN O NOTA DE APROBACIÓN AMBIENTAL PROVINCIAL)
- APPROVED REPORT ON ENVIRONMENTAL IMPACT
- APPROVED STUDY OF ENVIRONMENTAL IMPACT (ESTUDIO DE IMPACTO AMBIENTAL APROBADO)
- NATIVE FORESTS - 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
- PROVINCIAL PARK/RESERVE - ENVIRONMENTAL APPROVAL BY THE PROVINCIAL BODY IF THE PROVINCE REQUIRES SO PER PROVINCIAL REQUIREMENTS FOR THE RESERVE AREA - RESOLUTION OF PROVINCIAL APPROVAL FOR RESERVE AREAS

3.2.4. Sources of Information

Government sources

- National parks: <http://www.parquesnacionales.gob.ar/areas-protegidas/>
- Ministry of Sustainable Development and the Environment (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/biodiversidad/>

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 extincion: <http://animalesextincion.org/ARGENTINA>
- Ramsar Argentina: <http://www.ramsar.org/es/humedal/argentina>
- San Martín National University: <http://www.unsam.edu.ar/humedales/>
- Argentinian Society for the Study of Mammals (Sociedad Argentina para el Estudio de los Mamíferos or SAREM): https://www.researchgate.net/publication/256413810_Libro_Rojo_de_los_Mamiferos_Amenazados_de_la_Argentina
- CITES Argentina: <https://cites.org/esp/cms/index.php/component/cp/country/AR> ; <https://cites.org/sites/default/files/reports/09-10Argentina.pdf>
- ProYungas Foundation: www.proyungas.org.ar
- Expert Consulted: Alejandro Brown
- Federal System of Protected Areas: <http://www2.medioambiente.gov.ar/sifap/default.asp>
- (10) National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/areas-protegidas-52>

3.2.5. Risk determination

Overview of Legal Requirements

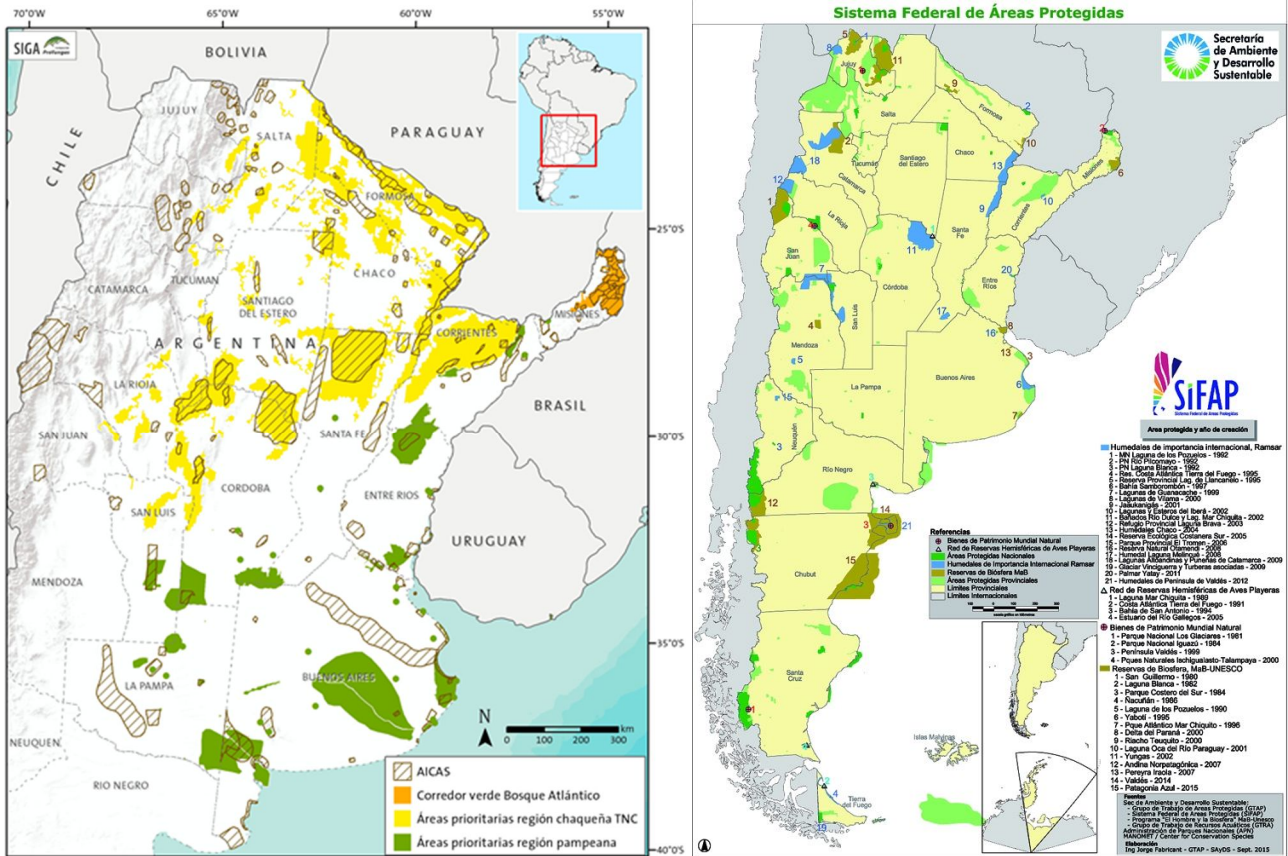
Argentina has passed legislation setting minimum standards for environmental protection (leyes ambientales de presupuestos mínimos), namely Act No. 25.675 (Ley N° 25.675) and Act 25.831 (Ley N° 25.831) of general scope, as well as specific acts such as Act No. 26.331 on the Protection of Native Forests (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 farming.

Description of risk

There is a risk in soy production regions of degradation the degradation of protected areas (particularly through illegal conversion) and the displacement of wildlife.



Map 1: Environmental Geographic Information System of the ProYungas Foundation (SIGA), priority areas (7) Image 4: National System of Protected Areas (Sistema Nacional de Áreas Protegidas) (9)

Also, the implementation of environmental legislation in Argentina is not given priority (also see report sections on deforestation (Section 4.1), soil erosion (Section 3.4.1.1), native wildlife and flora (Section 3.3.1). Argentina’s progress Report No. 5 on its commitments to the Convention on Biological Diversity shows that only 50% of the AICHI targets set have been achieved after six years. 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. Prior to converting any 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. (See 4.1 for further information about illegal conversions)

Risk conclusion

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. This indicator has been evaluated as Elevated risk for all the major soy producing regions in Argentina.

3.2.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central /Cuyo- Elevated Risk

3.2.7. Control measures and verifiers

- All legally protected areas (including species habitats) shall be included in the management plan or related documentation if required by the legislation. Legal established procedures for surveying, managing and protecting endangered or threatened species (<http://www.iucnredlist.org/>) within the management unit shall be followed. Also, review:

- Preliminary Red List of Endemic Plants Species of Argentina: (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/165374/norma.htm>). For consulting the PlanEAR List access in: <http://www.lista-planear.org/>

- List of threatened Birds: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/167837/texact.htm>

- List of threatened mammals: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/100000-104999/102826/texact.htm>

- List of threatened amphibians and reptiles: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/215000-219999/219633/norma.htm>

- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change

Verifiers:

- Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents:
 - Authorized Plan for Land Use Change (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo)
 - Environmental Impact Assessment
- Cross check the soy boundary map(s) with:
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
 - Maps of [National and Provincial Protected Areas](#)

- Consult the Secretariat (or Ministry) for the Environment (*Secretaría o Ministerio de Medio Ambiente*) / the provincial authority to confirm that no illegal forest conversion has been conducted

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

Overall 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 expansion. The remnants of forests are being impacted by high degradation. 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. In consequence, 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 protected. The Convention on Biological Diversity country status report of Argentina is still only available in its draft form (1) but indicates that only 50% of the AICHI targets set have been achieved after six years. 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 (per Federal System of Protected Areas SiFAP's data as of September 2015), a figure below the international average.

Main Ecosystems

NOA - NOA YUNGA FORESTS AND CHACO WETLANDS

NEA - NEW CHACO FORESTS-WETLANDS-PASTURES

PAMPEÑA-CENTRAL/Cuyo - WETLANDS - PASTURES - ESPINAL FORESTS

High Conservation Value Areas

Argentina has not developed any specific inventory or comprehensive mapping of HCV areas yet. Although HCVs presence in Argentina has not being systematically studied yet according to the HCV Framework, several HCV areas have been identified by the Government and NGOs, and most of them are covered by the Protected Areas National System (categories I and II under Act No. 26.331 on Native forests, and Federal System of Protected Areas). The Act No. 26.331 on Forests (Ley de bosques 26.331) includes a definition of HCV areas (under categories I and II) and applies the definition to the Native Forests Land-use Planning (Ordenamiento Territorial de Bosques Nativos). Argentina has HCV 5s and 6s, since there are areas of native forest which are highly valuable for local communities, particularly for indigenous communities.

To get an overview of the current situation in the country about HCV1-6 high conservation value areas which have been declared and mapped across the country, we recommend using the following available maps and information:

HCV1-3

- Results of native forests land-use planning (Image 1) (Category I and category II forests)

- National system of protected areas (National and provincial levels) (Image 4)
- Biosphere Reserves (Image 2)
- RAMSAR (Image 3)
- Important Bird Areas (AICA in its Spanish acronym) (Image 5)
- UNESCO and Argentina Cultural Information System (SINCA in its Spanish acronym) (29)

HCV4

Maps featuring areas at risk of erosion, soil loss, forests protecting headwaters, water reservoirs (see point 3.3.4)

HCV5-6

Indigenous Peoples Distribution Map (See point 3.1): National Record of Indigenous Communities and of the Program of Territorial Report of Indigenous Communities

To identify HCV 6s, the Argentina Cultural Information System (Sistema de Información Cultural de Argentina) can also be used

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

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 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 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 Act 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 for each province. Due to the high HCV 1-3 value as a benchmark, 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 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 and 222,868 ha in Salta; 113,109 ha of forest were cut down in Formosa; 120,592 ha of forest were dismantled in Chaco (6, 7). The following website provides a valuable data set 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. 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 over approximately 26,700,000 ha of land. This amounts to a 9.57% of the national territory (data source: SIFAP, 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).

Annexes

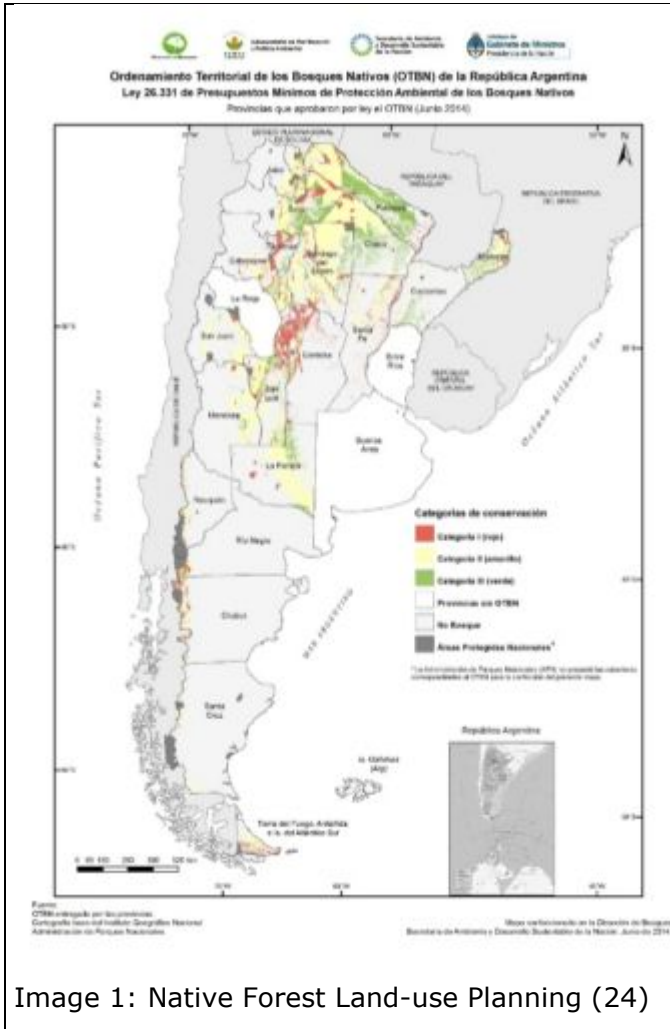


Image 1: Native Forest Land-use Planning (24)

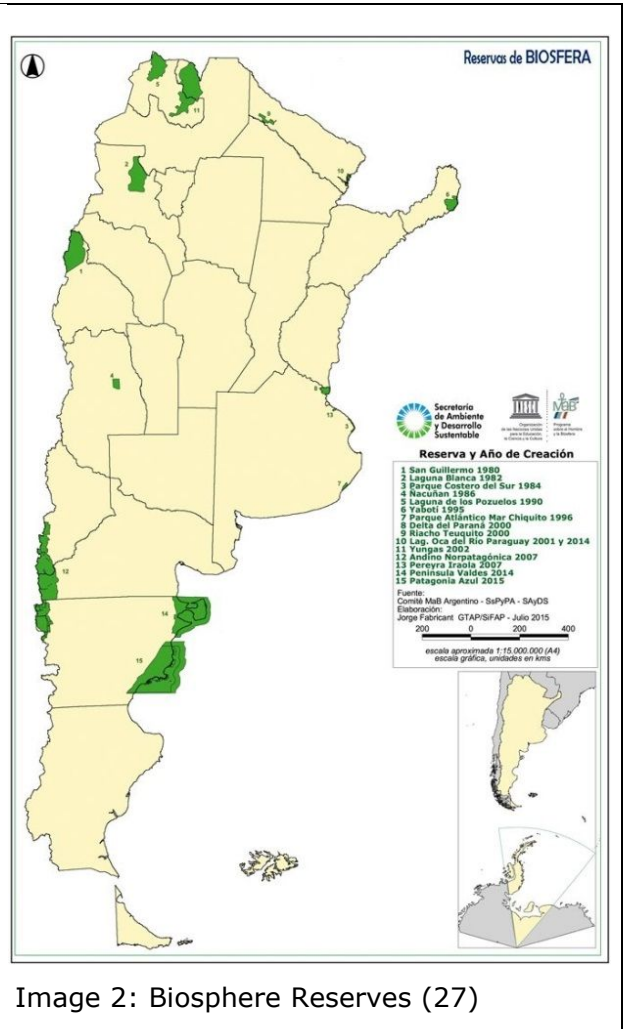


Image 2: Biosphere Reserves (27)



Image 3: Ramsar Sites (13)

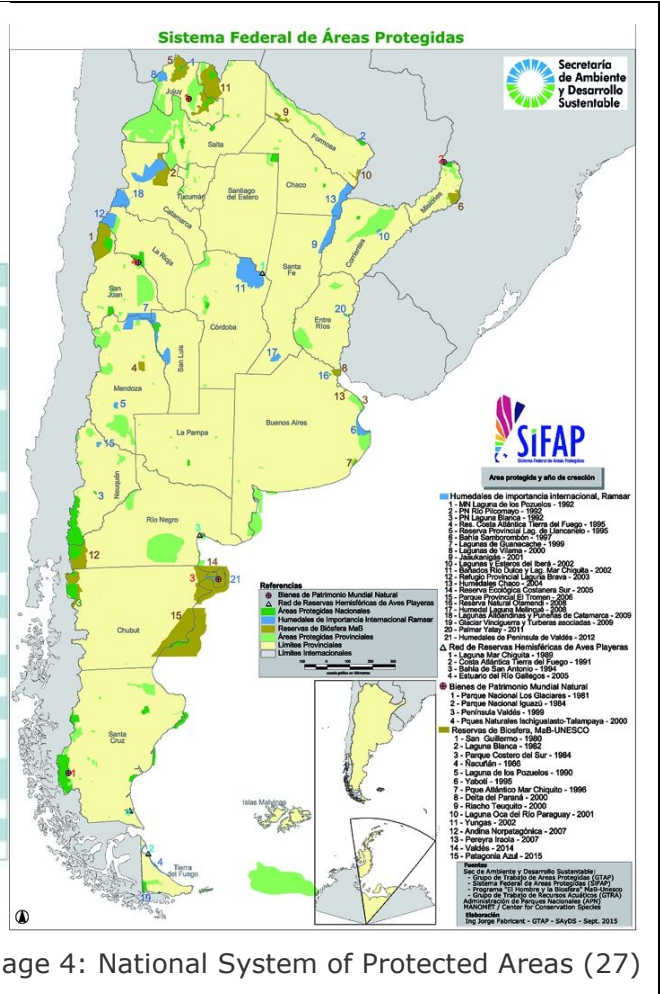


Image 4: National System of Protected Areas (27)



Image 5: Important Bird Areas location in Argentina (Ubicación de los AICA en Argentina) (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%
Objetivo C	Meta 8 – Contaminación reducida	45%
	Meta 9 – Especies exóticas invasoras	60%
	Meta 10 – Reducción de presiones en ecosistemas vulnerables	40%
Objetivo D	Meta 11 – Áreas protegidas	85%
	Meta 12 – Prevención de extinción	40%
	Meta 13 – Diversidad genética mantenida	60%
Objetivo E	Meta 14 – Ecosistemas y servicios esenciales salvaguardados	55%
	Meta 15 – Incremento en la resiliencia de los ecosistemas	40%
	Meta 16 – Protocolo de Nagoya	80%
Objetivo F	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 1: AICHI Status of Progress (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	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 3: Land-use Planning Categories I, II, III (Ordenamiento Territorial Categorías I, II, III) (4)

Information:

- (1) CBD: <https://www.cbd.int/countries/profile/>
- (2) Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.19/-56.01/ALL/grayscale/none/624,619,612?tab=analysis-tab>
- (3) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19/areas-protegidas-52>
- (4) Act 26.331 (Ley 26.331): <http://servicios.infoleg.gob.ar/infolegInternet/anexos/135000-139999/136125/norma.htm>
- (5) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad): <http://190.210.206.19190.210.206.19/otbn>
- (6) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (7) Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/

- (8) Vida Silvestre: http://www.vidasilvestre.org.ar/nuestro_trabajo/legislacion_ambiental22/bosques/situacion/
- (9) National Parks (Parques Nacionales): <http://www.parquesnacionales.gob.ar/areas-protegidas/>
- (10) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/areas-protegidas/areas-naturales-protegidas/>
- (11) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): http://awsassets.wffar.panda.org/downloads/sifap_miguel_brunswig.pdf
- (12) 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/>
- (14) RAMSAR: <http://www.ramsar.org/es/humedal/argentina>
- (15) Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym): <http://siga.proyungas.org.ar/mapas/?tematica=ambientes-naturales>
- (16) CITES: <https://cites.org/sites/default/files/eng/app/2016/S-Appendices-2016-03-10.pdf>
- (17) International Union for Conservation of Nature (Unión Internacional para la Conservación de la Naturaleza): <http://www.uicn.org.ar/>
- (18) UNCA Argentina Red List of Threatened Species http://cmsdata.iucn.org/downloads/Iroja_sudamerica_2014.pdf
- (19) Argentina Red Book of Endangered Argentine Mammals (Argentina Libro Rojo Mamíferos Amenazados de la Argentina) - 2000 https://www.researchgate.net/publication/256413810_Libro_Rojo_de_los_Mamiferos_Amenazados_de_la_Argentina
- (20) 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>
- (21) 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
- (22) Convention on Biological Diversity Argentina Report No. 5: <https://www.cbd.int/countries/?country=ar>
- (23) National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/especies-nativas-amenazadas-36>
- (24) Land-use Planning (Ordenamiento Territorial) <http://190.210.206.19/otbn>
- (25) Global Forest Watch: <http://www.globalforestwatch.org/map/5/-30.19/-56.01/ALL/grayscale/none/624,619,612?tab=analysis-tab>
- (26) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>

- (27) Federal System of Protected Areas: <http://190.210.206.19/areas-protegidas-52>
- (28) 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>
- (29) Argentinian System of Cultural Information (SINCA in its Spanish acronym): <http://www.sinca.gob.ar/>
- (30) National Strategy on Invasive Exotic Species (Estrategia Nacional sobre Especies Exóticas Invasoras): <http://ambiente.gob.ar/especies/especies-exoticas-invasoras/> (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:

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

3.3.1.1. HCV Occurrence

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 farming land.

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-protégidas-52> (3) 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-protégidas/>
- (9) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/areas-protégidas/> (10) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): http://awsassets.wffar.panda.org/downloads/sifap_miguel_brunswig.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): <http://www.uicn.org.ar/>
- (16) Cereals Exchange: http://www.bolsadecereales.org/imagenes/biblioteca_digital/2016-03/CultivosExtensivos.pdf
- (17) UNCA Argentina Red List of Threatened Species http://cmsdata.iucn.org/downloads/lroja_sudamerica_2014.pdf
- (19) CITES: <https://cites.org/sites/default/files/eng/app/2016/S-Appendices-2016-03-10.pdf>
- (20) International Union for Conservation of Nature (Unión Internacional para la Conservación de la Naturaleza): <http://www.uicn.org.ar/>

- (21) UNCA Argentina Red List of Threatened Species
http://cmsdata.iucn.org/downloads/lroja_sudamerica_2014.pdf
- (22) Argentina Red Book of Endangered Argentine Mammals (Argentina Libro Rojo Mamíferos Amenazados de la Argentina) - 2000
<http://www.cricyt.edu.ar/INSTITUTOS/iadiza/ojeda/librojo2000.html>
- (23) 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>
- (24) 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)
- (25) Convention on Biological Diversity Argentina Report No. 5:
<https://www.cbd.int/countries/?country=ar>
- (26) National Biodiversity Observatory (OBIO in its Spanish acronym):
<http://190.210.206.19/especies-nativas-amenazadas-36>
- (27) National Strategy on Invasive Exotic Species (Estrategia Nacional sobre Especies Exóticas Invasoras):
<http://conadibio.ambiente.gob.ar/archivos/web/CONADIBIO/file/Estrategia%20Nacional%20Especies%20Ex%C3%B3ticas%20Invasoras.pdf>

Expert consultation:

- (18) Alejandro Brown, (Proyungas): In regions, such as the Pampeña-Central region, there is a direct link between HCV1s (concentrations of biological diversity including endemic species, and rare, threatened or endangered species) and HCV3s (rare, threatened, or endangered ecosystems, habitats or refugia) where due to human activities and profound changes in landscape the presence of both HCVs is directly proportional.

3.3.1.3. Risk determination

Endangered species

Table 1: Endangered Species and Species at Risk of Extinction (International Union for Conservation of Nature (Unión Internacional para la Conservación de la Naturaleza statistics) (2014)

Argentina

Categoría	Fauna	Flora	Otros **	Total Especies
Extinta	2	0	0	2
Extinta en Estado Silvestre	3	1	0	4
En Peligro Crítico	19	7	0	26
En Peligro	48	21	0	69
Vulnerable	107	42	0	149
Casi Amenazada *	120	23	0	143
Datos Insuficientes	169	18	0	187
Preocupación menor	1.484	335	0	1.819
TOTAL	1.952	447	0	2.399

* incluye aquellas como Dependientes de Conservación

** hongos, bacterias y protistas

A continuación se presenta un cuadro comparativo de la evolución de las **especies amenazadas** por grupo taxonómico incluidas en la Lista Roja del 2009, 2011 y 2014.

Grupo Taxonómico	Lista Roja 2009	Lista Roja 2011	Lista Roja 2014
Mamíferos	27	28	39
Aves	0	0	49
Reptiles	5	5	6
Anfibios	25	29	30
Peces	31	34	37
Moluscos	0	0	0
Otros Invertebrados	12	12	13
Plantas	36	36	70
Protista	0	0	0
Total Especies Amenazadas (En Peligro Crítico, En Peligro y Vulnerable)	136	144	244

A significant number of native species are endangered or at risk of extinction in Argentina. The main current threats are habitat loss and degradation, poaching, wildlife trafficking in alive animals or their products or by products, pollution, climate change and the introduction of exotic invasive species which have an impact on and displace native species. Wildlife Act No. 22.421 (Ley de Fauna Nº 22.421) is the law which protects wildlife and regulates its use and conservation (26). These are some endangered native species of wildlife:

- Giant armadillo Tatú Carreta
- Southern Huemul (a species of deer) Huemul del Sur
- (Species of jaguar) Yaguareté
- 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 Tapir

The CITES list helps to understand the current situation of endangered species or species at risk of extinction (see 19).

The IUCN International Union for Conservation of Nature statistics (20) for Argentina throws a total figure of 2,399 species within the 2014 World IUCN Red List of Threatened Species. 1,481 additional species have been declared threatened species since the year 2011. Out of these 2,399 species, a total of 244 species are endangered (100 species more than those under the 2011 Red List) (21). Table 1 shows the Statistics for Species of Fauna and Flora under the 2014 IUCN Red List of Threatened Species (22, 23, 24, 25).

In July 2015 report No. 5 in the Convention on Biological Diversity (25), the Argentina government shows 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 (27) 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.

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 soy farming) 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 Pampas-Central region, where farming has been displacing native flora and fauna for centuries and is currently present in only a few relict landscapes. This is a major issue according to the consulted expert (18). Moreover, we must consider the shift in the industry from traditional farming to soy crops which, again, caused further diminishment of the few remaining habitats.

Over the last 20 years 7.5 Million ha of native forest have been lost to farming and soy 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, according to official data (1) and data provided by civil society organisations, an estimate of 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. 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 soybean 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 HCVs 1 is practically non-existent.

3.3.1.4. Risk designation and specification

HCV 1 is identified and probably present in the area being evaluated and this land is under threat because of management activities in soybean production. No system of information is available and the applicable legislation is not efficiently applied nor monitored on the ground.

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Elevated Risk

3.3.1.5. Control measures and verifiers

- Confirm the soy farm has the following relevant HCV documents and plans in place:
 - List of rare, threatened and endangered species as categorised in the [IUCN Red List](#) and Provincial CITES lists that could be found in the farming area (*UICN-Listas Nacionales/provinciales-CITES encontradas en el establecimiento productivo*)
 - Biodiversity surveys and High Conservation Value (HCV) assessments
 - Conversation/High Conservation Value (HCV) management plans
 - Map of the farm boundaries
- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and have not threatened High Conservation Values (HCVs) nor have been established by the conversion of primary forests or ecosystems:
 - Cross check the soy farm boundary map(s):
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
 - Maps of [National and Provincial Protected Areas](#),
 - HCV assessment or proxy maps and data of, e.g., biological corridors, watersheds/courses, buffer zones, riparian and conservation areas, vulnerable slopes/soils, high fire risk areas, critical local communities and indigenous populations sites and resources, habitats and landscapes of cultural, archaeological or national or international historic importance
 - Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change
 - Consult the Secretariat (or Ministry) for the Environment / provincial authority to confirm that no illegal forest conversion has been conducted by the soy supplier
 - Consult with stakeholders and their data to confirm no deforestation has taken place where the soy farm: Greenpeace, World Wildlife Foundation Information and Proyungas
- If the farm is in an HCV area confirm management plans for protected sites, species and High Conservations Values are implemented and monitored on-the-ground.

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 map¹ 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*

¹ <http://www.intactforests.org/world.map.html>

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:

- Panaerense Rainforest (Selva Paranaense), Misiones Province (Provincia de Misiones) (Hotspot) (7)
- Yungas, Salta, Jujuy and Tucumán (Hotspot) (8)
- The Esteros de Iberá (5)

Argentina has, within the country's system of protected areas, several provincial reserves and national parks including two HCV2s: Yungas and Paranaense Rainforest (Selva Paranaense). The HCV2 relevant to this analysis in the framework of soy farming is the Yungas forest.

On the other hand, according to the HCV Resource Network¹ definition and the opinions of the consulted experts (13, 14), to identify HCV2 sites we should also consider significant extensions of land where there has been little to none human intervention in the ecoregions of the dry Chaco and the humid Chaco. Consequently, forests in Chaco should qualify as HCV2 in fact, the Native Forest Land-use Planning (Ordenamiento Territorial del Bosque Nativo) (Image 1) identifies great part of the Chaco territory as territory within categories I and II.

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.

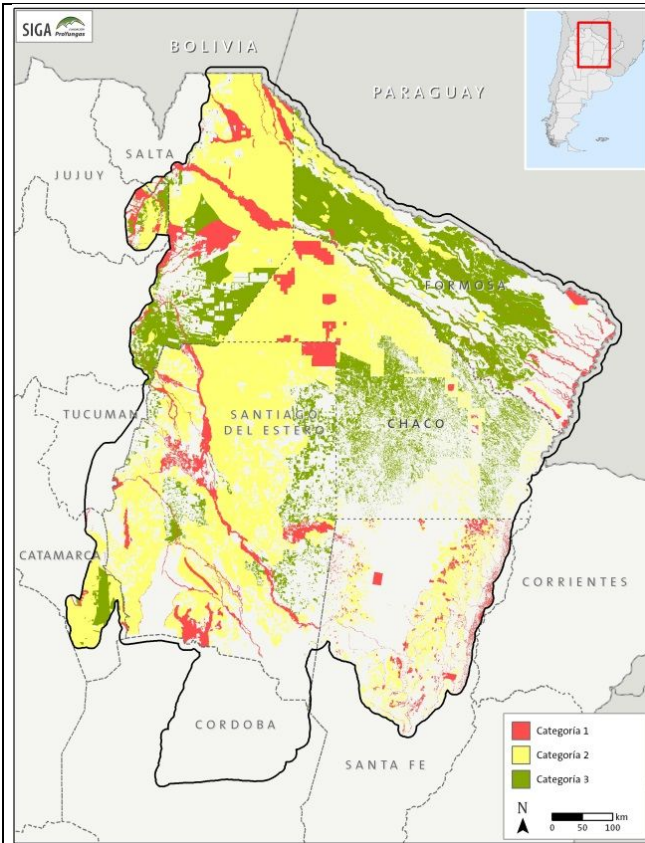


Image 1: Chaco Categories I and II according to the Native Forest Land-use Planning (OTBN) (11);

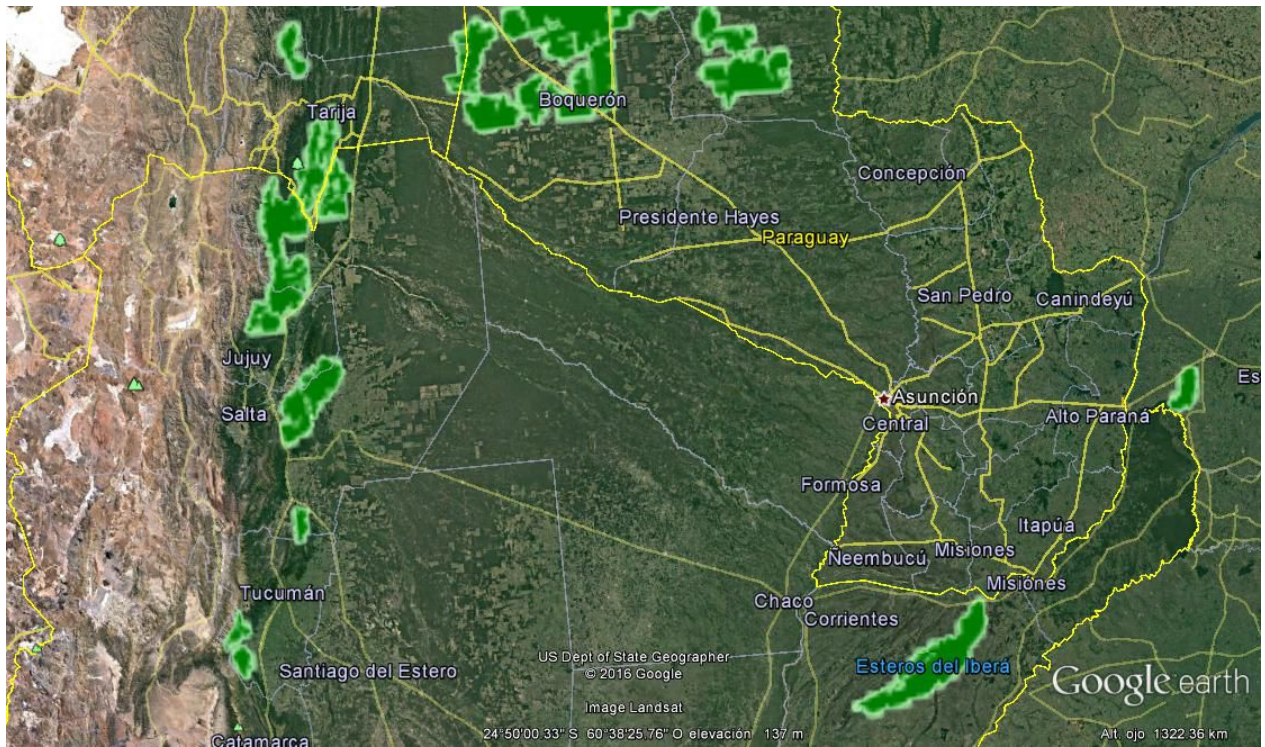


Image 2: North of Argentina featuring HCV 2 (Intact Forest Landscapes – highlighted by the light green polygons), excluding Chaco (1).

3.3.2.2. Sources of information

- (1) Intact Forests Landscapes: <http://www.intactforests.org/data.ifl.html> /IFL Mapping Team (2016) <http://www.intactforests.org/world.webmap.html>
- (2) National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/ecorregiones/selva-panaraense>
- (3) National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/ecorregiones/selva-de-las-yungas>
- (4) National Biodiversity Observatory (OBIO in its Spanish acronym): <http://190.210.206.19/areas-protegidas-52>
- (5) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (6) National Biodiversity Observatory (OBIO in its Spanish acronym): <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: <http://190.210.206.19/areas-protegidas-52>
- (10) WWF: <http://panda.maps.arcgis.com/apps/Viewer/index.html?appid=df2a2c1967be429d9eeaff98b5915112>
- (11) Environmental Geographic Information System of the ProYungas Foundation (SIGA): <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/OTs.jpg>
- (12) Environmental Geographic Information System of the ProYungas Foundation (SIGA): http://siga.proyungas.org.ar/wp-content/uploads/2015/02/UAmbientales_GCH.jpg

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 or conversion of HCV 2 values. HCV 2 areas exist in the North of Argentina (1, 7, 8). Yungas forests are in the provinces of Salta, Jujuy and Tucumán. Yungas HCV2 forests are protected from human intervention to some extent, thanks to their location at the foothills of the Andes and to being mostly part of provincial and national parks (4, 9). The intact Yungas forests are categorised as I and II (6) and are outside the region where soy is grown (based on observation).

If the Chaco were to be identified as HCV2 (as the consulted expert Alejandro Brown of ProYungas believes it should) 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). The Chaco ecoregion (2) which has been recognised as an important regional area within the bioregion is at a critical stage due to the progressive extension of the land dedicated to farming. Great part of the dry Chaco and parts of the humid Chaco belong in OTBN categories I and II (Native Forest Land-use Planning) (Please see 4.1.). The HCV 2 in these areas are at risk because of the progression of soy farming land boundaries are moving into these areas due to land use conversion.

The Paranaense Rainforest (Selva Paranaense) in the Misiones Province (2) is not linked to soy farming and shall not be considered for the purposes of this evaluation.

The Pampeña-Central and Cuyo regions do not have HCV 2s and for them, no HCV 2-related risks are involved.

3.3.2.4. Risk designation and specification

Elevated risk:

In summary, for the NOA and NEA regions, considering only the provinces of Salta and Santiago del Estero, Chaco and Formosa, where large intact areas of the Chaco forest (dry and humid) are at risk because of the land use conversion of HCV 2 areas for soy farming.

Low risk:

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central//Cuyo - Low Risk

3.3.2.5. Control measures and verifiers

- In NOA and NEA provinces of Salta and Santiago del Estero, Chaco and Formosa, where large intact areas of the Chaco forest occur ensure the soy farms do not overlap in these HCV 2 areas and are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and have not threatened High Conservation Values (HCVs).
 - Cross check the soy farm boundary map(s):
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
 - Maps of [National and Provincial Protected Areas](#),
 - HCV assessment or proxy maps and data of, e.g., biological corridors, watersheds/courses, buffer zones, riparian and conservation areas, vulnerable slopes/soils, high fire risk areas, critical local communities and indigenous populations sites and resources, habitats and landscapes of cultural, archaeological or national or international historic importance
 - Consult with stakeholders and their data (Greenpeace, World Wildlife Foundation Information, Proyungas, Vida Silvestre Foundation, local NGOs) to that there has been no deforestation in the area where the soy farm is located.
- If operating in an HCV area, confirm the soy farm has the following relevant HCV documents and plans in place:
 - High Conservation Value (HCV) assessments
 - Conversation/High Conservation Value (HCV) management plans

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

Also, see the general context section for all HCVs.

Pampeana - Central Region

Due to the traditional intensive use of agriculture in the Pampeña – Central region, the native flora and fauna of the Pampa ecoregion has been lost, and only less than 10% of the ecoregion’s land is still well conserved (between 1998 and 2002 more than 900,000 hectares of rangelands were lost making way for agriculture, forest plantations and residential developments). Despite this critical situation, the Pampa region has one of the smallest protected areas of the country’s natural reserves. According to the National Parks Administration, the Pampa region has barely 1.02% of its area protected (1).

The delta of the Paraná river, found in the Pampeña – Central region, is HCV 3, despite there being no official identification. In general, these relicts and formations with native vegetation in the Pampeña region can be HCV 3, given the almost total disappearance of the original ecosystems (3).

NEA and NOA Regions

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.

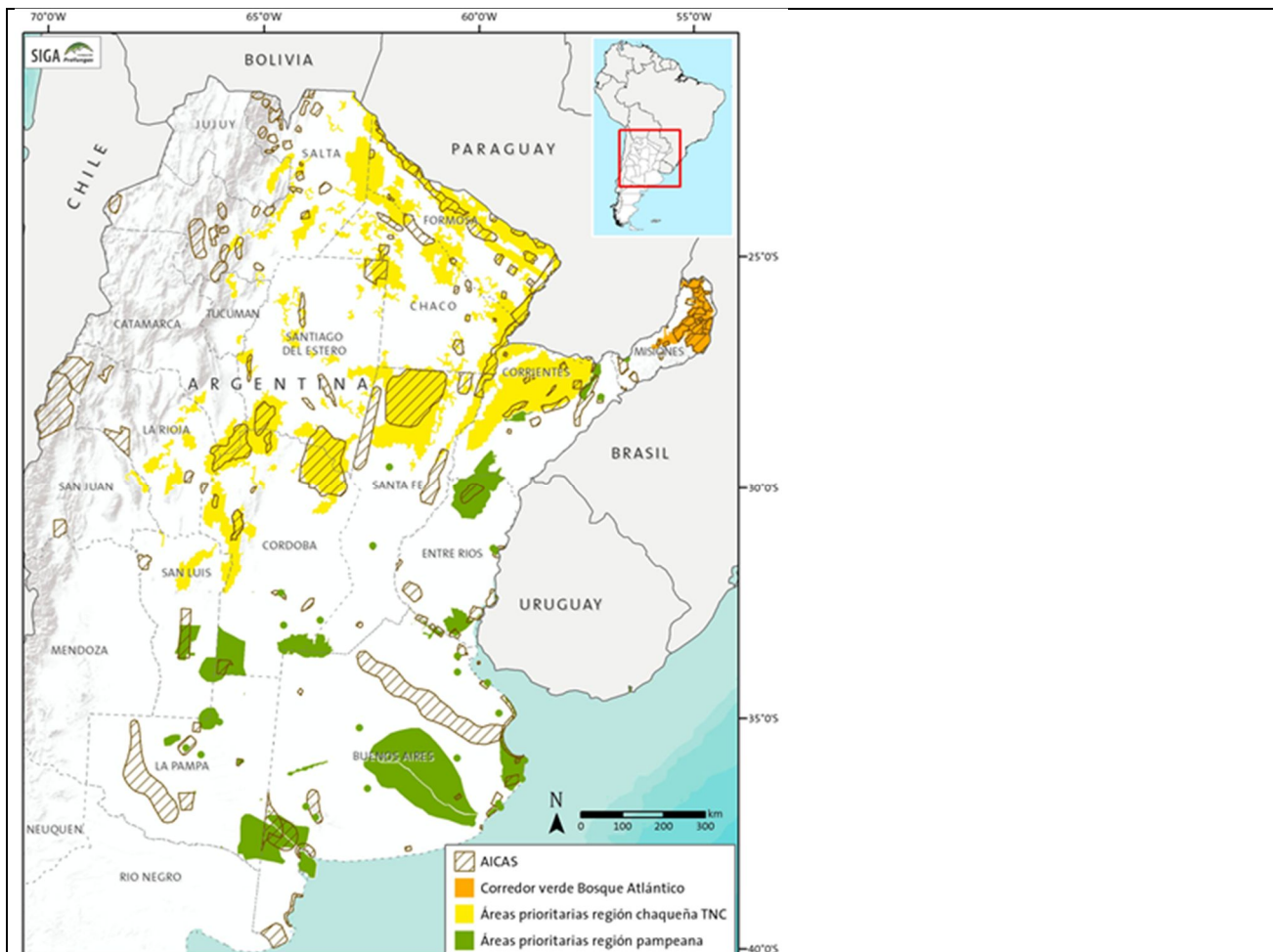


Image 1: Environmental Geographic Information System of the ProYungas Foundation (SIGA in its Spanish acronym) Priority Areas. (Legend- AICAS=IBAs (Important Bird and Biodiversity Areas) Orange: Atlantic Forest Green corridor/ Yellow: Chaqueña Region priority areas/Green: Pampeña Region Priority Areas)

3.3.3.2. Sources of information

- (1) Vida Silvestre: <http://www.vidasilvestre.org.ar/asociate/empresas/pampas/>
- (2) CBD: <https://www.cbd.int/countries/?country=ar>
- (4) Proyungas: www.proyungas.org.ar

Consultation with Expert:

- Alejandro Brown, (Proyungas): In regions, such as the Pampeña-Central region, there is a direct link between HCV1s (concentrations of biological diversity including endemic species, and rare, threatened or endangered species) and HCV3s (rare, threatened, or endangered ecosystems, habitats or refugia) where due to human activities and profound changes in landscape the presence of both HCVs is directly proportional.

3.3.3.3. Risk determination

There is a risk that HCV 3 values are threatened by soy production linked to removal by land conversion. There are no adequate measures in Argentina for protection of HCV 3 values. There is no mapping or systematic profiling of existing HVC3s in Argentina. Argentina's CBD Aichi commitments have not been met by the national government yet (2). And thus, potential

HCV 3 areas could be under threat of being removed via land conversion for soy production (see more details under 4.1 and 3.2 for threats linked to ecosystems/land conversion).

3.3.3.4. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated Risk

Pampeña – Central/Cuyo - Elevated Risk

3.3.3.5. Control measures and verifiers

- All legally protected areas (including species habitats) shall be included in the management plan or related documentation if required by the legislation. Legal established procedures for surveying, managing and protecting endangered or threatened species (<http://www.iucnredlist.org/>) within the management unit shall be followed. Also, review:
 - Preliminary Red List of Endemic Plants Species of Argentina: (<http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/165374/norma.htm>). For consulting the PlanEAR List access in: <http://www.lista-planear.org/>
 - List of threatened Birds: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/165000-169999/167837/texact.htm>
 - List of threatened mammals: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/100000-104999/102826/texact.htm>
 - List of threatened amphibians and reptiles: <http://servicios.infoleg.gob.ar/infolegInternet/anexos/215000-219999/219633/norma.htm>
- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change

Verifiers:

- Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents:
 - Authorized Plan for Land Use Change
 - Environmental Impact Assessment
- Cross check the soy boundary map(s) with:
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
 - Maps of [National and Provincial Protected Areas](#)
 - HCV assessment or proxy maps and data of, e.g., biological corridors, watersheds/courses, buffer zones, riparian and conservation areas, vulnerable slopes/soils, high fire risk areas, critical local communities and indigenous populations sites and resources, habitats and landscapes of cultural, archaeological or national or international historic importance

- Consult with stakeholders and their data (Greenpeace, World Wildlife Foundation Information, Proyungas, Vida Silvestre Foundation) to that there has been no deforestation in the area where the soy farm is located.

If operating in an HCV area, confirm the soy farm has the following relevant HCV documents and plans in place:

- High Conservation Value (HCV) assessments
- Conversation/High Conservation Value (HCV) management plans

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 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. (Act 26.331 on native forests [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 **rangelands** 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

Act 26.331 (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 Native Forest Land-use Planning (Ordenamiento Territorio del Bosque Nativo) in categories I (conservation) and II (sustainable management), in the Pampeña – Central region and the province of Buenos Aires there are no finalised land-use regulations. Within environmental legislation, soil conservation by means of the forests has been taken into consideration (Act 13.273, Act 26331, see 3.1).

Soil protection

The new text of the Civil Code establishes guidelines for the conservation of assets important for the conservation of natural soil, which means that measures to correct agricultural practices can be adopted and steps to protect natural soil can be required (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). Act 22.428 for the Preservation and Regeneration of the Productive Capacity of Soil (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

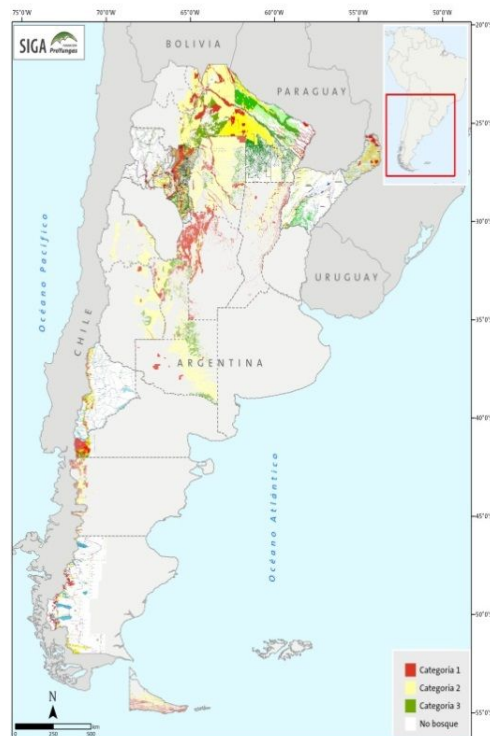
aplicación) (chapter II, capítulo II) as well as covering voluntary soil conservation consortiums. In Section 1 (Artículo 1) it states that private and public action for the purposes of conserving and regenerating the productive capacity of soils is of general interest. Chapter IV (Capítulo IV) sets out the benefits for agricultural producers of becoming a member of a Soil Conservation Consortium formed in accordance with the provisions of this law and 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). Act 24.701 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

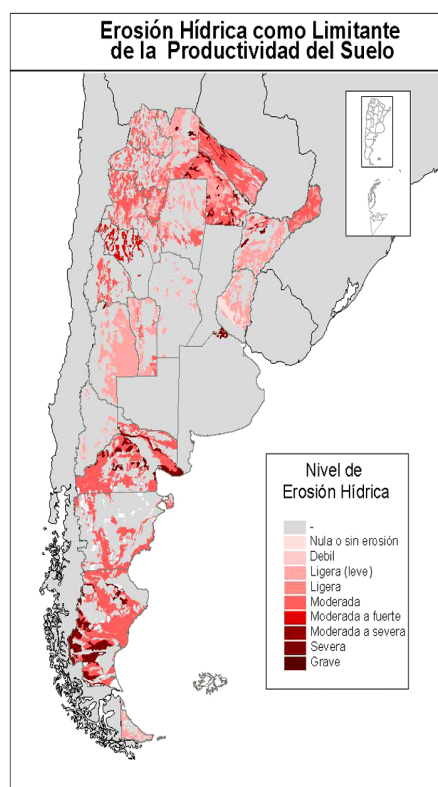
Argentina passed Act 25.688 (Ley 25.688) that establishes the Scheme for Environmental Management of Water (Régimen de gestión ambiental de aguas) (see 3.1). This specifies the minimum environmental standards for water conservation, exploitation and rational use. The 7th Section (Artículo 7º) outlines the directives for the protection and replenishment of aquifers. Section 8th (Artículo 8º) 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 (Plan Nacional de Agua) 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 Rangelands (Map 1).



Map 1: Basins



Map 2: OTBN (Native Forest Land-use Plan)



Map 3: Location of wetlands

Map 4: Water erosion of soils

3.3.4.2. Sources of information

- (1) Environmental Law- Soil resource-Buenos Aires University:
<http://federacionuniversitaria71.blogspot.com.ar/2008/09/recurso-suelo.html>
- (2) Act on soil conservation and protection:
<http://www2.medioambiente.gov.ar/mlegal/suelo/ley22428.htm>
- (3) Environmental law publications
<http://cedei.produccion.chaco.gov.ar/SIG/LEYES%20AMBIENTALES%20NACION%20ARGENTINA.pdf>
- (4) INTA La clave de la conservación está en las buenas prácticas (The key to conservation is in good practice): <http://intainforma.inta.gov.ar/?p=17579>
- (5) National rules for the control of soil degradation (Normas nacionales sobre el control de la degradación del suelo). FUCEMA.
http://200.9.244.58/pdf/fyf_normas_nacionales_sobre.pdf
- (6) INTA Manejar el suelo para gobernar el agua (Control soil to manage water):
<http://intainforma.inta.gov.ar/?p=32233>
- (7) INTA Un recurso estratégico para la Argentina (A resource strategic to Argentina)
<http://intainforma.inta.gov.ar/?p=30120>
- (8) Scheme for the environmental management of water (Régimen de gestión ambiental de aguas) <http://servicios.infoleg.gob.ar/infolegInternet/anexos/80000-84999/81032/norma.htm>
- (9) Vida Silvestre Foundation <http://www.vidasilvestre.org.ar/asociate/empresas/pampas/>
- (10) Wetlands services <http://www.fvsa.org.ar/situacionambiental/pampa.pdf>

- (11) El crecimiento de la soja impacto y soluciones (The success of soy. Impact and solutions. Vida Silvestre Foundation <http://www.vidasilvestre.org.ar/?9200/El-crecimiento-de-la-soja-impacto-y-soluciones>
- (12) El suelo después de la soja (Soil after soy) Argentinian Engineers Centre (Centro Argentino de Ingenieros) <http://www.cai.org.ar/index.php/actividades/novedades/item/496-el-suelo-despues-de-la-soja>
- (13) National Institute of Agricultural Technology (INTA in its Spanish acronym): Buenas prácticas para preservar el suelo (Good practices for soil preservation) <http://intainforma.inta.gov.ar/?p=30041>
- (14) Home Office (Ministerio del Interior): <http://www.mininterior.gov.ar/plan/docs/plan-nacional-agua.pdf>
- (15) ProYungas Foundation: <http://siga.proyungas.org.ar/wp-content/uploads/2015/05/OTsArgentina.jpg>
- (16) San Martín National University: <http://www.unsam.edu.ar/humedales/>
- (17) Soil erosion: <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-cncer-y-las-malformaciones-por-el-uso-de-quimicos-para-producir-alimentos>
- (19) INFOBAE: <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 Argentina.pdf>
- (21) Punta Querandi: <https://puntaquerandi.wordpress.com/2016/07/09/no-tenemos-nada-que-celebrar/>
- (23) National Biodiversity Observatory (OBIO in its Spanish acronym)-Los humedales del corredor fluvial Paraná-Paraguay: <http://190.210.206.19/publicaciones>
<http://190.210.206.19/multimedia/files/Los%20Humedales%20del%20Corredor%20Fluvial%20Parana-Paraguay.pdf>

3.3.4.3. Risk determination

There is a risk to HCV4 values in soy producing regions in Argentina due to land conversion for the establishment of soy farms and/or impacts by farm management.

The impact of soy farming 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. (11) (12) (6) (7). Even though there is legislation that regulates the regeneration of soils, it is not active.

Regarding legislation on water resources, the water codes provide for the protection of springs. The spread of the farming land boundary (deforestation) for soy production through changing land use is well known. The legislation 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 areas. The rangelands 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 enjoying

governmental protection. Wetlands ecosystems are currently looking at a draft bill on minimum standards which has gained half of the Senate's approval. In Argentina, wetlands are recognised for the important 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. The NOA region has 2 RAMSAR sites.

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)

The demise of crop rotation as a productive model has had a negative impact on soils and has increased soil erosion and organic material imbalances and harmed fertility and hydrological efficiency. Soil degradation is important because it involves the (in some cases irreversible) loss of a strategic national resource, but even more so because the country has a moral obligation as a traditional food supplier.

The expansion of farming land towards areas in the margins is resulting in a degradation of natural resources and significant biodiversity losses. 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 of more than 2 billion dollars" and specified that "for every centimetre of soil lost, the output of corn farming goes down by around 250kg per hectare; the one of wheat farming by 150kg/ha and the one of soy farming 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 rangelands 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 the international level it is recommended that 17% of the ecoregion be preserved. (9)

Presently, a great amount of land in the Pampeana region shows a 1-metre deep (or below) water table, which has a direct impact on water logging in farming land. Experts at the National Institute of Agricultural Technology (INTA in its Spanish acronym) say that the replacement of perennial pastures and rangelands for yearly crops resulted in a yearly water consumption that was three or four times smaller (6). Over the last few years, some 10 M hectares in the Pampeana region went from mixed or soy production to a production model fully based on crops. In this regard, INTA National Director Héctor Espina warned that "simplifying the systems has not had a positive impact" (6). According to INTA scientific research, the rise of water tables can be linked to changes in land use: where perennial pastures and rangelands used to waste water all year long, yearly crops have been established now, which only use water for half or 1/3 of the time. Figures show that yearly consumption has gone from 1500-2000 mm to 500-800 mm (6).

Overall, deforestation and the destruction of wetlands and natural rangelands in the three regions under assessment have a great negative impact on the quality and availability of water. Significant soil erosion can be observed (4) as well as destruction of wetlands and typical flora surrounding rivers and humid ecosystems (8).

3.3.4.4. Risk designation and specification

HCV 4 is identified and/or its occurrence is likely in the area under assessment and there are zones threatened by management activities. There is no specific information available to make a distinction based on risk between the different farm types.

NOA - Elevated Risk

NEA - Elevated Risk

Pampeña – Central/Cuyo - Elevated Risk

3.3.4.5. Control measures and verifiers

- Confirm the soy farm has the following valid documentation (if applicable)
 - Approved Environmental impact report or study (Informe de impacto ambiental aprobado)
 - Environmental monitoring plan (Plan de monitoreo ambiental predial)
 - Mitigation plan (Plan de mitigación)
 - Provincial approved environmental resolution or certificate for forest management or land use changes (Resolución o nota de aprobación ambiental provincial)
 - Authorisation for the use of agrochemicals (Autorización de uso de agroquímicos)
 - Authorisation for hazardous waste registration (Resolución de aprobación de inscripción de residuos peligrosos).
 - Provincial approved resolution for the use of fire (Resolución de Aprobación Provincial del Uso del Fuego)
 - Soil erosion control plan and measures (Plan de control de erosión de suelos con listado de medidas)
 - Provincial approved resolution for water use (Solicitud de uso del agua)
 - Land-Use Change Plan application (Plan de Aprovechamiento de Cambio de Uso del Suelo)
 - Native Forest Management Plan ((XXXX Spanish document name?))
- Verify that soy supplier farm(s) are not located in protected areas, Category I (conservation) and II (restoration) native forests in accordance with National Forest Act 26.331 (*Provincial Categoría I and II Ley de Bosques 26.331*) and Verify, if any land conversion has been conducted, it has only been done Category III areas and in accordance with the Authorized Plan for Land Use Change

Verifiers:

- Ensure the soy farmer has the following required Act 26.331 on Native Forests validated documents:
 - Authorized Plan for Land Use Change Authorized Plan for Land Use Change (Resolución de aprobación Provincial de manejo forestal o cambio de uso de suelo)
 - Environmental Impact Assessment
- Cross check the soy boundary map(s) with:
 - Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*)
- Consult the Secretariat (or Ministry) for the Environment (*Secretaría o Ministerio de Medio Ambiente*) / provincial authority to confirm that no illegal forest conversion has been conducted

- If operating in an HCV area, confirm the soy farm has the following relevant HCV documents and plans in place:
 - High Conservation Value (HCV) assessments
 - Conversation/High Conservation Value (HCV) management plans

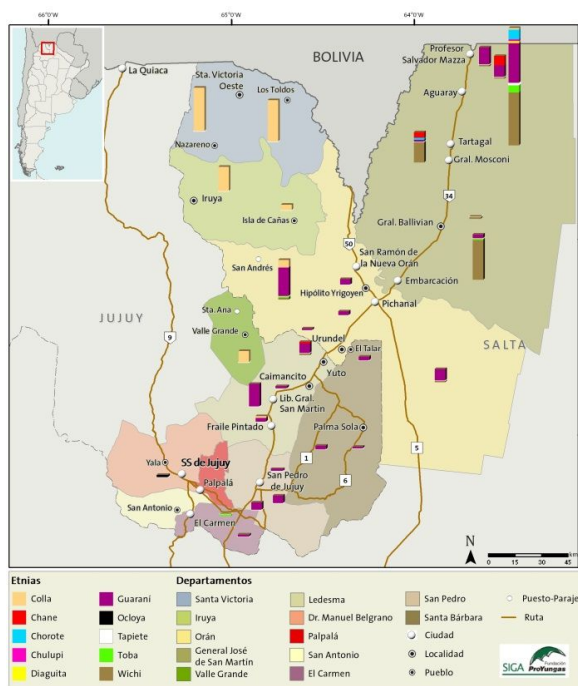
3.3.5. Community needs – HCV 5

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:

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

3.3.5.1. HCV Occurrence

Maps 1 and 2 show indigenous peoples' presence in the NOA and NEA regions. There is a significant number of indigenous peoples in these regions. These communities continue to lead their traditional lifestyle, or maintain a relatively large number of traditions (see Table 1, Section 2.4.1).



Map 1: Communities in Salta and Jujuy



Map 2: Communities in Formosa

3.3.5.2. Sources of information

- UNICEF: http://www.unicef.org/argentina/spanish/derechos_indigenas.pdf
- Ministry of Justice and Human Rights (Ministerio de Justicia y Derechos Humanos): http://www.jus.gov.ar/media/1129142/28-cartilla_pueblos_originarios.pdf
- Human Rights 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>
- 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>
- 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>
- indymedia: <http://argentina.indymedia.org/news/2010/09/748067.php>
- National Team for Aboriginal Ministries (Equipo Nacional de Pastoral Aborigen) (Indigenous peoples' rights): <http://endepa.org.ar/contenido/INFORME-LEY-26160.pdf>; <http://endepa.org.ar/?p=1403>
- 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/>
- 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>
- Permanent Human Rights Assembly (Indigenous peoples' rights) (Asamblea Permanente por los DDHH): <http://www.apdh-argentina.org.ar/areas/pueblos-originarios>
- La Nación: <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/>
- Asociación Indígena República de Argentina (Indigenous peoples' association): <http://asociacionaira.blogspot.com.es/>
- Mapaseducativas: http://www.mapaeducativo.edu.ar/pueblos_indigenas/
- Salta Ministry of Indigenous Affairs and Community Development: <http://www.salta.gov.ar/organismos/ministerio-de-asuntos-indigenas-y-desarrollo-comunitario/34>
- 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
- Complementary Indigenous Peoples' Survey (Encuesta Complementaria de Pueblos Indígenas): http://www.indec.gov.ar/micro_sitios/webcenso/ECPI/index_ecpi.asphttp://www.jus.gob.ar/media/1129142/28-cartilla_pueblos_originarios.pdf
- Permanent Human Rights Assembly: <http://www.apdh-argentina.org.ar/areas/pueblos-originarios>

Consultation with Expert:

- Rolando Teves

3.3.5.3. Risk determination

There is a risk that HCV 5 values may be threatened by soy 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 soy is produced, particularly in the NOA and NEA regions. There is no detailed inventory of local communities and indigenous

populations, there is only a map showing their general geographic location (please see map 1, point 2.4.1). Native populations in the NOA and NEA regions depend largely on their lands for their livelihoods, and they satisfy their needs by cultivating smallholdings, hunting and fishing (21).

There is no official up-to-date register of indigenous land and the right to land of local communities and indigenous peoples is not upheld (1, 2, 6). Consequently, there is no HCV 5s registered. Human Rights Watch has described the situation of indigenous peoples in Argentina as follows "Indigenous peoples in Argentina face obstacles in the access to justice, land, education, health care and basic services". Argentina has not passed any laws that guarantee the right of indigenous peoples to Free Prior and Informed Consent in cases where governmental decision-making might affect their rights. A law passed in 2006 is starting to be implemented at a slow pace now, and it forces the government to create a census of territories where indigenous people live. These communities are being evicted from their land despite this law and the amendments thereto, by which all evictions were suspended until 2017" (3).

There are conflicts between soy producers and local communities and indigenous peoples in Argentina (6). HCV5 in Argentina need to be identified through a local assessment process that includes consultation with local stakeholders. Deforestation and intensive farming in large extensions of land have huge impacts on the satisfaction of the basic needs of indigenous peoples and communities. In the Pampeña – Central/Cuyo area there are no indigenous peoples or communities that maintain traditional lifestyles, even though there is indigenous population in this part of the country.

(Also, see Category 2.4 for more details related to a risk analysis on indigenous and traditional communities' rights being upheld).

3.3.5.4. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Low Risk

3.3.5.5. Control measures and verifiers

See indicators 2.4 also

- Verify land tenure in compliance with 1.1 and 1.2.

Verifiers:

- Control measures see 1.1 and 1.2
- Identify potential conflicts over land uses. Ask the supplier for a map identifying the traditional communities close to its farm boundaries and/or cross reference with the location of indigenous lands
 - Ministry of Justice and Human Rights
 - Check data/reports/maps on potential conflict areas from:
 - Forest Peoples Programme <http://www.forestpeoples.org/region/south-central-america/argentina>
 - Media reports (Mongabay.com, greenomics.org, red-monitor.org,)
 - Proyungas: <http://proyungas.org.ar/>
 - Aborígen Argentino: <http://www.aborigenargentino.com.ar/>
 - Redes Solidarias: <http://www.redes-solidarias.org.ar>

- [Amnesty International](#) (Amnistía Internacional)
- Global Platform of Indigenous and Community lands (<http://www.landmarkmap.org/>)
- Consult with indigenous communities' neighbours, local communities, landowners and other stakeholders to find out if A) land tenure rights are clear and – where applicable – lease of the land has been agreed by all the landowners; and B) if there are any court orders or other legal decisions that mean that the company is not allowed to operate due to conflicts of land tenure.

Verifiers:

- Records of conducted interviews with:
 - Indigenous communities
 - Stakeholders: Fundación Proyungas, Fundación Vida Silvestre, Greenpeace, Aborígen Argentino, Redes Solidarias and local NGOs amongst others.
 - Neighbours and the local population
- Confirm the soy farm has followed due process regarding upholding indigenous peoples' rights:

Verifiers:

- Records Free Prior Informed Consent and copies of negotiated agreements (if applicable)
- Evidence that a dispute resolution policy is in place
- If operating in an HCV area, confirm the soy farm has the following relevant HCV documents and plans in place:
 - High Conservation Value (HCV) assessments
 - High Conservation Value (HCV) management plans

3.3.6. 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

The National Ministry of Culture (Ministerio de Cultura de la Nación) is responsible for the cultural heritage of Argentina (2).

HCV 6 are mainly present in the region assessed. Besides the Argentina Cultural Information System (SINCA in its Spanish acronym) (4) maps there is little information available on the occurrence of HCV6s. The HCV6 values in Argentina need to be identified through a local assessment process that includes consultation with indigenous communities/people and local stakeholders.

Critical cultural value to local, indigenous and traditional communities occurs across most part of the area under assessment but is most important in the NOE y NEA region.

There are 6 cultural sites and 4 natural sites in Argentina that have been declared World Heritage by UNESCO (1), of which only the Iguazú Falls and the Jesuit Reduction (both in NEA) are in the land under assessment. However, both fall out of the scope of this evaluation because they are not areas of soy production.

3.3.6.2. Sources of information

- (1) UNESCO: <http://whc.unesco.org/en/statesparties/ar>
- (2) Ministry of Culture (Ministerio de Cultura): <http://www.cultura.gob.ar>
- (3) Argentine System of Cultural Information (SINCA in its Spanish acronym): <http://www.sinca.gob.ar/sic/estadisticas/csc/index.php>
- (4) Argentine System of Cultural Information (SINCA in its Spanish acronym): <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

There is a risk that HCV 6 values may be threatened by soy farms due to issues of insecure land tenure and the loss of values due to indigenous and traditional communities' rights not being upheld and HCV 6 values being maintained. 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 the legislation is not in fact applied. This specific legislation is often particularly violated in areas where soy is grown and even more so in soy farming areas within the NOA and NEA regions (please see 2.4.2 and 3.3.5.2). In many cases the recognition of sites of local cultural importance and of importance to indigenous peoples is not guaranteed due to the broader issue of the recognition of indigenous people's rights to land.

The same situation is happening with the protection and management of archaeological sites and cultural heritage under the national power.

The knowledge about cultural values, sites, resources, habitats and landscapes of global or national cultural, archaeological or historical significance is still low in Argentina, which often leads to HCV 6 related values associated with the native population are still ignored, for example, traditional graveyards/sacred sites (5).

Also, see Category 2.4 for more details on indigenous and traditional communities' rights.

3.3.6.4. Risk designation and specification

NOA - Elevated risk

NEA - Elevated risk

Pampeña – Central/Cuyo - Low Risk

3.3.6.5. Control measures and verifiers

- Request the conduction of a survey of sites with cultural values and the location of indigenous villages and local neighbouring communities. Survey of HCV 6s in the farming facility.

Verifiers:

- Report and map showing location of sites that contain resources of cultural value, habitats and landscapes of cultural, archaeological or national or

international historic importance, and/or of cultural, ecological, economic or religious importance / sacredness that is essential for the traditional cultures of local communities and indigenous peoples. Report on the survey of HCV 5 sites: a) aesthetic values; b) historical values; c) scientific values; d) social (including economic values); e) spiritual values.

- GIS map showing the demarcations of the facility and the location within the facility of cultural information of Argentina
- GIS Map showing the boundaries of their facilities and the location of any indigenous peoples, their land and their local communities
- Consult the stakeholders on the existence and location of HCV 6.

Verifiers:

 - Conduct interviews with stakeholders: Proyungas, Vida Silvestre foundation, Greenpeace, Aborigin Argentina, local NGOs. Redes Solidarias.
 - Conduct interviews with the neighbours and the local population
 - Interview stakeholders from indigenous communities
 - Interview local authorities
- Enquire about the risks identified and the mitigation measures that are being taken to avoid any risk and guarantee the maintenance of sites that contain resources with cultural values, habitats and landscapes of cultural, archaeological or global or national historical importance, and/or of cultural, ecological, economic or religious importance / sacredness essential to the traditional cultures of local communities and indigenous peoples.

Verifiers:

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

CONVERSION

4.1. New plantations 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 plantation 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 Soy's deforestation 2005 baseline and to complement initiatives such as Amazon Soy Moratorium establishment in 2006.

Context

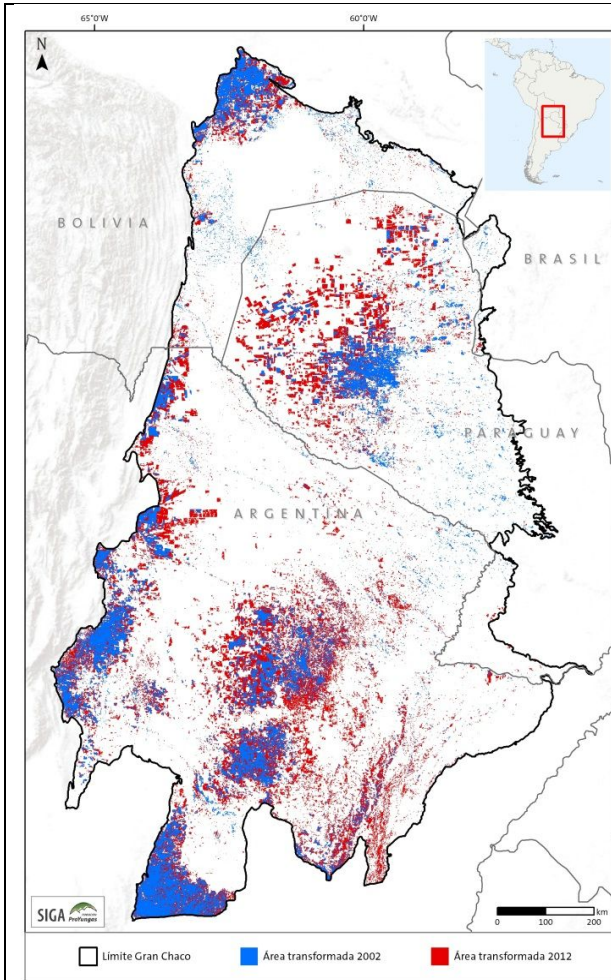
Over the past two decades, the soy agricultural sector has experienced significant growth in Argentina. Due to genetic enhancement of the soybean, soy can be grown in all temperate and subtropical areas in Argentina. Argentina lost in the last 20 years 7.5 million ha of Native Forest (Mostly of the Yungas and Chaco biomes, still on-going situation (1). Almost 80% of forest loss has taken place in the northwest and northeaster regions of the country; in the provinces of Salta, Santiago Del Estero, Chaco and Formosa and is directly proportional to the expansion of the agricultural frontier and therefore related to the soy and soy production. The last Report of the FAO (SOFO 2016) (11) cited the main drivers for land use changes in Argentina are 45% for pasture and in 43% for cropland uses (Soy) (18).

In 2008, Argentina introduced the Native Forest Act 26.331 (2) which is the national legal framework for land covered by native forests. This law aims to be able to control the conversion of Native Forests for agricultural uses. However, under Chapter 2 Section 6 of the national native forests land-use planning (ordenamiento territorial del bosque nativo, capítulo 2, artículo 6), which was carried out in every province, the entire surface area of native forests was classified, according to Section 9 (artículo 9), into three categories: I) conservation, II) regeneration and management and III) low conservation value that can be converted. Subject to this law, a change of land use is not allowed in forests identified as category I and II, but it can be allowed only in areas identified as category III, always with the prior authorisation of the relevant provincial bodies. This means that after 2008 there are large converted areas of land that meet the stipulations of the law, which were authorised and where a change of use plan and an environmental impact study exist.

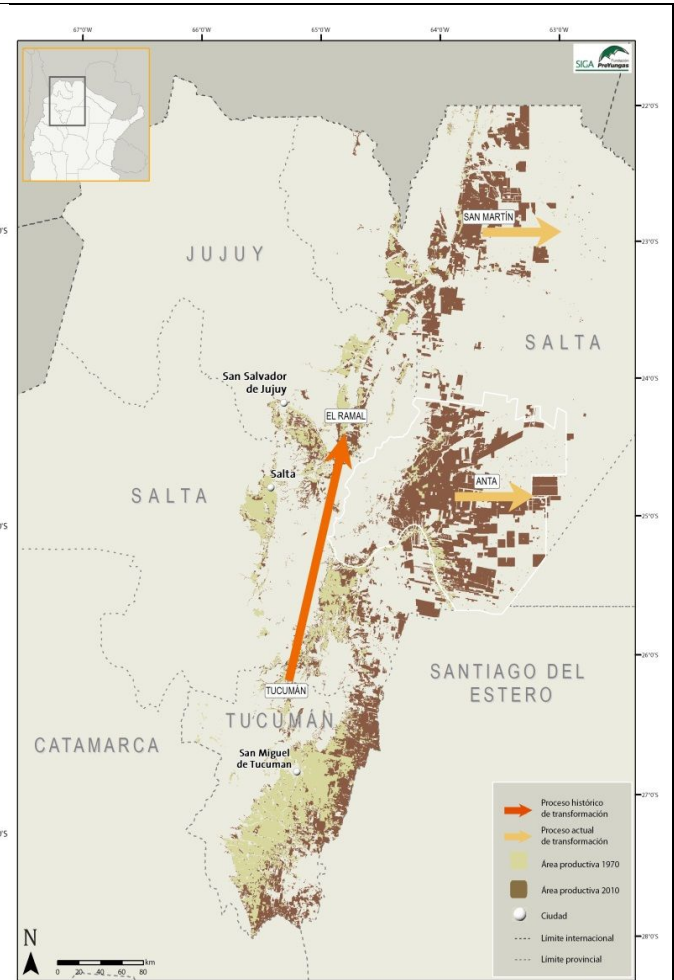
Since the Forests Act was passed, average annual deforestation has decreased by 20%, but there is still a yearly deforestation of approximately 230,000 hectares, with the NOA and NEA regions being most severely affected.

It is important to remember that a great number of these conversions were legally conducted, but there are also significant pieces of land where illegal conversion took place.

The NGO Proyungas hold a GIS map system which allows locating the main deforestation areas in Chaco, Formosa, Salta, Santiago del Estero and Tucumán provinces.



Map I: Deforestation of El Gran Chaco (15) Provinces (15)



Map II: Deforestation in Tucuman and Salta

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: Hectares and Percentage of Categories I, II, III lands per Province in Argentina

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](#)

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 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) Act 26.331 (Ley 26.331): <http://www.derecho.uba.ar/academica/derecho-abierto/archivos/Ley-26331.pdf>
- (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) Vida Silvestre Foundation: 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) National Biodiversity Observatory (Observatorio Nacional de Biodiversidad); Native Forest Land-use Planning (OTBN): <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) Chaco Argentina Agroforestry Network (Red Agroforestal Chaco Argentina or REDAF): <http://redaf.org.ar/category/noticias/deforestacion/> ; Sobre la Tierra UBA (On Land University of Buenos Aires: <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) International Fund for Agricultural Development (IFAD): <https://www.ifad.org/documents/10180/fb5a1b0f-20c8-4402-9cf9-592f25a074ae> página 16 entre otras
- (14) Centre for Economic and Social Research (CESO in its Spanish acronym): http://www.ceso.com.ar/sites/default/files/ceso_sector_agropecuario_3.pdf
- (15) Chaco día por día (daily Chaco): <http://chacodiapordia.com/noticia/64621/suspenden-por-60-dias-los-permisos-de-desmonte-en-el-impenetrable>

- (16) Primera Línea newspaper: <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 Desmonte): <http://monitoreodesmonte.com.ar/gis>
- (18) FAO State of the World's Forests (SOFO) 2016: <http://www.fao.org/3/a-i5588e.pdf>

4.1.5. Risk determination

Overview of Legal Requirements

Act 26,331 (valid since 2008) has foreseen native forest land use planning, giving priority to three categories, of which categories I and II do not allow the replacement of native forest while the category III (Section 9, Artículo 9) indicate the surfaces in which land substitution can be carried out with consideration with an approved land use change plan (Section 13, Artículo 13) and an Environment Impact Assessment (Section 22, Artículo 22). The provincial government oversees passing the required documents and provide authorisation for use changes.

In a certain way, 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 agricultural 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 areas designated as category III, and only if Act 26.331 conditions are fulfilled. There are two situations where conversions take place then:

- a) Legal authorized forest clearing for conversion in Category III native forests.
- 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 native forest areas are being converted to other land uses (mainly in NOA and NEA regions): There are two situations where conversions take place then:

- a) Legal authorized forest clearing for conversion in Category III native forests, due to a high level of corruption; and
- 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).

The principal driver of deforestation in Argentina is livestock breeding and expansion of the agriculture frontier (3). The conservation of native forest ecosystems is of a very low economic value or foster negative economic returns. This is in stark contrast to soy production and livestock breeding which are highly profitable, so the land conversion from forest to agriculture use is for the landowner/farmers is often not a hard decision to make. The main motivation for land use changes are the increase in land value (13) and positive revenues generated by soy production and livestock breeding areas – which in some cases changes the value of land generating revenue from a negative or zero economic value to approximately more than 500 USD/ha/year (14).

Due to the low salary of most public employees it is relatively a common occurrence that the inspectors or professionals in charge of the relevant legal procedures are bribed or simply ignored and/or the landowners pay the penalty fee for converting land (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 (Law 26.331 Section 9). The provincial government is responsible for the approval of land use change plans and control on the ground, but normally the administration of the provincial ministry or secretariat for the environment do not have staff and financial means enough to ensure that this legislation is effectively complied with (19, Consulted Expert).

Even though law 26.331 regulates the conversion of land, currently, 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 deforestation activities and rates remain very high according to many environmental organizations; i.e., in the areas checked by experts a total 932,109 hectares between 2008 and 2011 were converted and are a sum of deforestation in Santiago del Estero 399,660 hectares; in Salta 222,868 hectares; in Formosa 113,109 hectares; and in Chaco 102,592 hectares (15, 16, 17).

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. Soy farms located in the Pampeña – Central region/ Cuyo, in the provinces of Buenos Aires, Santa Fe, La Pampa, Ente Rios y San Luis have been established mostly before November 2005, thus they are considered Low Risk.

Due to the lack of measures available to the provincial government and to high levels of corruption, native forest conversion in Category I (conservation) and II (restoration) areas continue in an uncontrolled manner in the NOA and NEA regions.

Risk conclusion

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

4.1.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central//Cuyo - Low risk (Soy Farm established before 2005)

4.1.7. Control measures and verifiers

- Verify that soy supplier farm(s) are not located in areas where it is prohibited nor have been established by conversion of primary forests or ecosystems:
 - Cross check the soy farm boundary map(s) with the Land-use Planning Map of Native Forests (*Mapa Ordenamiento Territorial de Bosques Nativos*) and maps of [National and Provincial Protected Areas](#)
 - Consult with stakeholders and their data (Greenpeace, World Wildlife Foundation Information and Proyungas) to that there has been no deforestation in the area where the soy farm is located.

- 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*)

4.2. Fire avoidance is being practiced

Assess the risk of fire use in plantation 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

National

- Act 26562 MINIMUM STANDARDS FOR CONTROLLING FIRE ACTIVITIES (Ley 26.562 PRESUPUESTOS MÍNIMOS PARA CONTROL DE ACTIVIDADES DE QUEMA) - [link](#)
- Act 26.815 on Fire Management (Ley 26.815 Manejo del Fuego) - [link](#)
- 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) - [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](#)

Provincial legislation

- Buenos Aires - Buenos Aires, by Provincial Decree No. 40/2007 (Decreto Provincial N° 40/2007)
- Chaco - Provincial Law No. 2386 on Forests (Ley Provincial N° 2386, Ley de Bosques), bans destruction of forest elements by burning.
- Córdoba - Law No. 8.751 (Ley N° 8.751)
- Entre Ríos - Law No. 9.868 (Ley N° 9.868)
- Formosa - Does not have any
- Jujuy - Law No. 5.018 (Ley N° 5.018)
- La Pampa - Law No. 1.354 (Ley N° 1.354)
- Misiones - Law No. 3.751 (Ley N° 3.751)
- Salta - Provincial Law No. 7070 (Ley Provincial N° 7070) General Environmental Law (Ley General del Ambiente), bans the burning of forests, rangelands and meadows
- Santiago del Estero Provincial Law No. 6.321 on Environmental Protection (Ley Provincial N° 6.321 de Defensa del Ambiente), bans the burning of vegetation (dry and rooted)
- Santa Fe - Provincial Law No. 11.872 (Ley Provincial N° 11.872) bans weeding using fire.
- Tucumán - Provincial Law No. 732 (Rural Code) (Ley Provincial N° 732 [Código Rural]), authorises the use of fire as a tool for cleaning
- San Luis - Law No. 5.460 (Ley N° 5063)

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

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 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) 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) Act 26.815 on Fire Management (Ley 26.815 Manejo del Fuego), Federal Fire Management System (Sistema Federal de Manejo del Fuego):
<http://servicios.infoleg.gob.ar/infolegInternet/anexos/205000-209999/207401/norma.htm>
- (9) Federal Fire Management System (Sistema Federal de Manejo del Fuego):
<http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/691/>
- (10) Ministry of Environment and Sustainable Development (Ministerio de Ambiente y Desarrollo Sustentable): <http://ambiente.gob.ar/servicio-nacional-de-manejo-del-fuego/>

4.2.5. Risk determination

Overview of Legal Requirements

Environmental Protection Act 26.562 on Control Mechanisms regarding Burning Practices across the entire National Territory (Ley 26.562 Protección Ambiental para Control de Actividades de Quema en todo el Territorio Nacional) establishes in its Section 3 (Artículo 3): Throughout the national territory all burning activities that do not have the necessary authorisation granted by the relevant local authority shall be forbidden. The authorization will be granted solely on specific cases.

The Act 26815 on 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 Act 26331 (Ley 26.331, Artículo 15) the use of fire for clearing is forbidden (Section 15). Throughout Argentina all the provinces regulate fire in their own way and/or it is forbidden and authorisation from the appropriate body is required (see provincial laws).

Description of risk

There is a risk in the NOA and NEA Region of high number incidents of uncontrollable fires linked burning waste during the establishment of soy farms.

The use of fire in the agricultural sector in Argentina is a common, frequent practice, but above all it is associated with the management of natural meadows in soy farming. The use of fire and burning for farming is a common cultural practice. However, in the case of soy farming, the use of fire is not common, at least as far as the farming process is concerned. However, fire can be used at the stage of setting up the farm and preparing the land for farming.

In preparing land for agricultural use neither fire nor burning are used. Usually the transformation is brought about by machinery and afterwards the waste is burned (something that is not permitted under Act 26.331, Ley 26.331). Generally, no precautionary measures are taken in the farming industry for fire control and prevention of wildfires.

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 Fire Watch (1) indicate a different reality. The outbreak of fires and burning, controlled and uncontrolled, are found in the NOA and NEA regions (linked to conversions) as well as in the Paraná river delta (not apt for soy farming) linked to cattle farming activities. Fire and burning are not used in soy farming. At the stage where the land is being prepared for farming (conversion) it is common practice to burn waste, even though this is forbidden by Act 26.331.

Risk conclusion

In the Pampeña – Centro/Cuyo region the risk is low because fire is not used as a farming tool in soy production.

Elevated risk for the NOA and NEA Region. There is prevailing evidence demonstrating a high number of incidents of uncontrolled fires linked burning waste during the establishment of soy farms (1).

4.2.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated risk

Pampeña – Central/Cuyo /Cuyo - Low risk

4.2.7. Control measures and verifiers

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

Verifiers:

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

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

GENETICALLY MODIFIED ORGANISMS (GMOs)

5.1. There is no commercial use of genetically modified soy.

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

Context

Roundup Ready (RR), marketed by transnational companies, was genetically modified to resist glyphosate, a powerful pesticide used in many crops. From the very moment when these technologies started to be applied, soy production has relied on the use of the “technological package” made up of the following 3 elements: use of glyphosate, mechanised direct sowing and genetically modified seeds (Nidera, Monsanto and Syngenta’s RR soy) (1, 2). In 1996, the Monsanto Package of genetically modified soy seeds, known in the industry as “RR” seeds, entered the Argentinian market: Roundup Ready. The new technological package rapidly penetrated the market, which led to a shift in production resulting in a bigger production of grains. This growth in grains production was met by the appearance of new investments in the milling business which boosted this model responding to international demands. In 2015, soy is being produced in approximately 20.1 M hectares of land, with an outcome of over 58 M metric tonnes of soy seeds. Genetically modified soy reached 98% of Argentinian crops. This phenomenon has been called “the soyfication of farming”.

5.1.1. Applicable laws and regulations

- Act no. 20.247 (LEY Nº 20.247); SEEDS AND GENETIC CREATIONS ACT (LEY DE SEMILLAS Y CREACIONES FITOGENÉTICAS). Sections (Artículos): 13,14, 11,15, 16, 36 - [link](#)
- Act 26.270 (Ley 26.270); Definitions. Beneficial for research and/or development projects and projects intended to produce goods and/or services. General provisions. Projects eligibility criteria. Stimulus Fund for New Entrepreneurial Projects in Modern Biotechnology (Fondo de Estímulo a Nuevos Emprendimientos en Biotecnología Moderna). Industrial property. Infractions and penalties. General provisions. Section (Artículo): 2. - [link](#)
- Ministry of Agroindustry (MAGyP) Resolution No. 763 (Resolución Nº 763) (Full text) - [link](#)
- Secretariat for Farming and Fisheries (SAGyP) Resolution No. 701/11 (Resolución Nº 701/11): (Full text) - [link](#)
- National Service of Agro-Food Health and Quality (SENASA) Resolution No. 412/02 (Resolución SENASA Nº 412/02): (Evaluation of risks for agroecosystems resulted from the commercialisation of Genetically Modified Vegetal Organisms [OVGM] crops). (Full text) - [link](#)
- Secretariat for Farming and Fisheries Resolution No. 510 (Resolución SAGyP Nº 510): Mechanisms for the commercialisation of genetically modified organisms in compliance with best practices and biosecurity standards. (Full text) - [link](#)
- INASE (National Seed Institute) Resolution No. 498/2013 (Resolución Nº 498/2013). Section 1 (Artículo 1) - [link](#)
- Resolution 46/2004 (Resolución 46/2004). Section 1 (Artículo 1) - [link](#)
- Resolution 149/2016 (Resolución 149/2016) Sections 1 to 4 (Artículos 1 - 4) - [link](#)
- Resolution No. 661 (Resolución 661) regulates the production of genetically modified maize and soybean seeds with varieties that are not regulated in Argentina. (Full text) - [link](#)

The following table features all GMO soy varieties authorised in Argentina

specie	Característica introducida	Evento	Solicitante	Resolución
		de transformación		
Soja	Tolerancia a glifosato	40-3-2	Nidera S. A.	SAPyA N° 167 (25-3-96)
Soja	Tolerancia a glufosinato de amonio	A2704-12	Bayer S.A.	SAGPyA N°516; (23/08/11)
Soja	Tolerancia a glufosinato de amonio	A5547-127	Bayer S.A.	SAGPyA N°516; (23/08/11)
Soja	Resistencia a Lepidópteros y Tolerancia a glifosato	MON87701xMON89788	Monsanto Argentina S.A.I.C	SAGyP N° 446; (10/08/12)
Soja	Tolerancia a herbicidas de la clase de las imidazolinonas	CV127	BASF Argentina S.A.	SAGyP N° 119; (07/03/13)
Soja	Tolerancia a 2,4 D, glufosinato de amonio y glifosato	DAS-44406-6	Dow AgroSciences Argentina S.A.	SAGYP N° 98; (01/10/15)
Soja	Alto contenido de ácido oleico y tolerancia a glifosato	DP-305423 x MON-04032-6	Pioneer Argentina S.R.L.	SAGyP N° 398; (01/10/15)
Soja	Resistencia a sequía	IND410 (Hb4)	INDEAR S.A.	SAGyP N° 397; (01/10/15)

5.1.2. Legal authority

- Ministry of Agroindustry (MAGyP)
- Secretariat for Farming and Fisheries
- INASE (National Seed Institute)
- National Service of Agro-Food Health and Quality (SENASA) Comisión Nacional Asesora de Biotecnología Agropecuaria (CONABIA in its Spanish acronym)

5.1.3. Legally required documents or records

Registration with the National Registry of Operators using Genetically Modified Vegetal Organisms (RNOVGM in its Spanish acronym)

Declaration of their genetically modified soy products, Registry of Grains Operators (Registro de Operadores de Granos)

5.1.4. Sources of information

- International Service for the Acquisition of Agri-biotech Applications (ISAAA): <http://www.isaaa.org/gmapprovaldatabase/default.asp>
- FAO: <http://www.fao.org/biotech/en/>
- FAO: <http://www.fao.org/biotech/country-policy-documents/en/>
- FAO: <http://www.fao.org/docrep/014/i2300e/i2300e00.htm>
- GMWATCH: http://www.gmwatch.org/files/GMsoy_Sust_Respons_SUMMARY_SPA_v1.pdf
- Restrictions on Genetically Modified Organisms: Argentina: <https://www.loc.gov/law/help/restrictions-on-gmos/argentina.php>

National

- (1) Argentina Centre of Political Economy (CEPA): <http://centrocepa.com.ar/la-produccion-de-soja-en-la-argentina/>
- GREENPEACE: <http://www.greenpeace.org/argentina/es/campanas/bosques/transgenicos/consecuencias-del-uso-de-trans/>
- INFOBAE: <http://www.infobae.com/2013/10/21/1517756-argentina-mal-uso-los-agroquimicos-provoca-problemas-salud/>
- National Seed Institute (INASE): http://www.inase.gov.ar/index.php?option=com_content&view=article&id=98&Itemid=172
- INASE's National Registry of Seeds Trade and Taxation (Registro de Comercio y Fiscalización de Semillas) http://www.inase.gov.ar/index.php?option=com_content&view=article&id=104&Itemid=93
- Library of Congress: <https://www.loc.gov/law/help/restrictions-on-gmos/argentina.php>
- (3) National Seed Institute (INASE), Catálogo Nacional de Cultivares (National Catalogue of Species): <http://www.inase.gov.ar/consultaGestion/gestiones/impresion>
- (5) Ministry of Agroindustry (Ministerio de Agroindustria) GMO (Authorisation Actions) (OMG [Eventos de Autorización]): <http://www.agroindustria.gob.ar/sitio/areas/biotecnologia/ogm/>
- (2) Mundoempresarial: <http://www.mundoempresarial.com.ar/nota/297582-la-produccion-de-soja-en-argentina-causas-e-impactos-de-su-expansion>
- MDZOL: <http://www.mdzol.com/opinion/656772-efectos-de-la-soja-transgenica/>
- SCIELO; Transgénicos en Argentina: más allá del boom de la soja http://www.scielo.org.ar/scielo.php?script=sci_arttext&pid=S1850-00132004000200006
- (6) Greenpeace Argentina: <http://www.greenpeace.org/argentina/es/campanas/bosques/transgenicos/>
- (7) Lagaceta: <http://www.lagaceta.com.ar/nota/640141/sociedad/transgenicos-polemica-esta-servida-tu-mesa.html>
- National Register of GMOs Operators (Registro Nacional de Operadores de OGM): http://www.inase.gov.ar/images/stories/Formularios/Biotec/inscripcion_roovgm_2014.pdf
- Consiagro: <https://consiagro.wordpress.com/obligacion-de-informar/informacion-a-la-a-f-i-p/capacidad-de-produccion-y-existencias/>

5.1.5. Risk determination

Overview of Legal Requirements

Act No. 22.247 (Ley N° 22.247) by Sections 15 and 16 (Artículos 15 and 16) requires producers to register in the INASE (National Seed Institute)'s Seeds Registry. The Secretariat for Farming and Fisheries' Resolution No. 46/2004 (Resolución S.AG.P.y A. N° 46/2004) provides for the creation of the National Registry of Operators using Genetically Modified Vegetal Organisms (Registro Nacional de Operadores con Organismos Vegetales Genéticamente Modificados) and requires natural and legal persons who do research with and/or produce genetically modified vegetal organisms to register. By this resolution, signs and labels on seeds that result from these activities are regulated as well, as well as import and export forms for these seeds in the Form for Registration with the National Registry of Operators using Genetically Modified Vegetal Organisms (RNOVGM in its Spanish acronym) (3).

A similar requirement is established under Resolution No. 661 (Resolución N° 661) which regulates the use of GMOs in research trials. The different types of GMOs users can be found in the INASE's (National Seed Institute) National Catalogue of Species (Catálogo Nacional de Cultivares) (4; 5).

An assessment mechanism exists for risks for agro-ecosystems derived from commercialisation of products from farming with Genetically Modified Vegetal Organisms (Soy) (OVGM). This evaluation is part of the mandate of the Comisión Nacional Asesora de Biotecnología Agropecuaria (CONABIA in its Spanish acronym) in accordance with current legislation, Secretariat for Farming and Fisheries' RESOLUTION No. 701/11 (RESOLUCIÓN SAGyP N° 701/11).

Description of risk

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

Genetically modified soy is used in over 98% of crops in the country. The registration with the INASE (National Seed Institute) Registry of producers using GMOs is compulsory. This registry has been modified several times and there is much uncertainty regarding the correct implementation of registration requirements (expert consultation).

Besides the potential consequences of the use of genetically modified soy, the most negative impact is the one resulting from the use of current technologies which increase the application of the glyphosate pesticide, hazardous to rural communities and a factor of water pollution affecting the main water streams tributary to Paraná river. Glyphosate is a low-persistence substance with limited bio-accumulation potential and low toxicity over nontarget organisms. However, its massive, extremely widespread use deserves a constant assessment in the short, medium and long term of any eventual hazardous effects on human health and the environment, including interactions between organisms, the eventual loss of habitat in agricultural ecosystems and its own interaction with other agrochemicals (6, 7).

Risk conclusion

Elevated Risk

There is extensive commercial use of GM soy in the area under assessment which equates to approximately 98% of the soy production in Argentina.

5.1.6. Risk designation and specification

NOA - Elevated Risk

NEA - Elevated Risk

Pampeña - Central/Cuyo /Cuyo - Elevated Risk

5.1.7. Control measures and verifiers

- Determine if Genetically Modified seeds are used:
 - Consult the supplier on the seed type used, its origin and relevant certificates
 - Verify if the seed is officially authorized in Argentina, is not GM seed and that the seed supplier is registered with the INASE (National Seed Institute) registry:
http://www.inase.gov.ar/index.php?option=com_content&view=article&id=104&Itemid=93

- Verify whether the producer is registered with the National GMO Registry (Registro Nacional de Operadores de OGM):
http://www.inase.gov.ar/images/stories/Formularios/Biotec/inscripcion_roovgm_2014.pdf
- Verify with the AFIP (Federal Administration of Public Income) whether the producer declares their products as genetically modified soy products, Registry of Grains Operators (Registro de Operadores de Granos):
<https://www.afip.gob.ar/genericos/LegumbresRG1394/>

Annex I: Soy source types

The table **Soy Source Types in Argentina** identifies the different types of plantations/farms in Argentina which supply soy to the market.

'Soy source type' is a term used to describe the different types of soy plantations in a country, to allow a more detailed specification of risk. The Soy Plantation Type is used to clarify:

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

SOY SOURCE TYPES IN ARGENTINA				
Region/Area	Land Classification	Ownership and classification	Management	Description of plantation type
NOA, NEA and Pampeña – Central & Cuyo (San Luis)	Farm land with native forest (NOA and NEA)	Private-Family (<i>Smallholder</i>)	Private family	Private / Family owned (Smallholder) plantations. Privately managed by the family. Supply chains can be uncertain.
	Farm land only (Pampeña – Central & Cuyo (San Luis))	Private holders (<i>Medium Commercial</i>)	Private commercial	Small and medium sized plantations that are privately owned, but managed by private companies through a land leasing / sub-contracting scheme. Supply chains are vertically integrated.
		Private companies (S.A) or Groups of holders (<i>Large</i>)	Private professional administration	Medium sized, privately owned and managed plantations. Have supply chain links to local traders or mills.
		Smallholder and medium holder's lands. (<i>Company-managed, smallholder-owned farms</i>)	Private Companies (Land leasing)	Large plantations owned by private companies (S.A) or groups of holders. Under private professional administration with fully integrated supply chains.

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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