

Sustainable Biomass Program (SBP)

Update of Regional Risk Assessment for Latvia

Draft Report

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ABBREVIATIONS

AS	Akciju Sabiedrība (corporation)
ATM	automated teller machine
CA	competent authority
CBD	Convention of Biodiversity
CLRTAP	Convention on Long-Range Transboundary Air Pollution
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
COC	chain of custody
EC	European Commission
ECRI	European Commission against Racism and Intolerance
EEC	European Economic Community
EIA	environmental impact assessment
ENGO	environmental non-governmental organisation
EU	European Union
EUR	euro
EUTR	European Union Timber Regulation
FAO	Food and Agriculture Organisation
FM	forest management
FPIC	free, prior and informed consent
FSC	Forest Stewardship Council
GDP	gross domestic product
GHG	greenhouse gas
GIS	geographical information system
GM	genetically modified
GMO	genetically modified organism
GSI	Global Slavery Index
HCV	high conservation value
IBA	important bird area

ICP	International Cooperative Programme
ID	identity
ILO	International Labour Organisation
IPCC	Intergovernmental Panel on Climate Change
IPM	integrated pest management
KNAB	Korupcijas Novēršanas un Apkarošanas Biroju (<i>Corruption Prevention and Combating Bureau</i>)
KP	Kyoto Protocol
LBAS	Latvijas Brīvo Arodbiedrību Savienība (<i>Free Trade Union Confederation of Latvia</i>)
LDDK	Latvijas Darba Devēju Konfederācija (<i>Employers' Confederation of Latvia</i>)
LDF	Latvijas Dabas Fonds (<i>Latvian Fund for Nature</i>)
LEGMC	Latvian Environment, Geology, and Meteorology Centre
LIFE-IP	L'Instrument Financier pour l'Environnement – Integrated Project
LMNA	Latvijas Mežs nozares Arodbiedrība (<i>Latvian Forest Industry Trade Union</i>)
LOB	Latvijas Ornitologijas Biedrība (<i>Latvian Ornithological Society</i>)
LSFRI	Latvian State Forest Research Institute
LSM	Latvijas Sabiedriskie Mediji (<i>Latvian Public Media</i>)
LULST	Latvian University of Life Sciences and Technologies
LULUCF	land use, land use change and forestry
LVM	Latvijas Valsts Meži
MNKC	Meža Nozares Kompetences Centrs (<i>Forest Sector Competence Centre</i>)
N.A.	not applicable
NDC	nationally determined contribution
NFI	national forest inventory
NGO	non-governmental organisation
OECD	Organisation for Economic Co-operation and Development
OHCHR	Office of the High Commissioner for Human Rights
OHS	occupational health and safety
PEFC	Programme for the Endorsement of Forest Certification
RED	Renewable Energy Directive
RRA	regional risk assessment
RTE	rare, threatened, and endangered
RVDI	Reģionālā Valsts Darba Inspekcija (<i>Regional State Labour Inspectorate</i>)
SBP	Sustainable Biomass Program
SPA	specially protected area
SRF	State Register of Forests
SRS	State Revenue Service
SSE	Stockholm School of Economics
SSIA	State Social Insurance Agency
TCSLA	Tripartite Co-operation Sub-Council for Labour Affairs
UN	United Nations
UNECE	United Nations Economic Commission for Europe
UNESCO	United Nations Educational, Scientific and Cultural Organisation
UNFCCC	United Nations Framework Convention on Climate Change
VAT	Value-added tax
VMD	Valsts Meža Dienests
VNR	voluntary national review
WKH	woodland key habitat
WWF	World Wildlife Fund

1. INTRODUCTION

The objective of this report is to update the Sustainable Biomass Partnership (SBP)-endorsed Regional Risk Assessment (RRA) for Latvia. The original version of RRA Latvia (v1.0) was published by SBP on 22 September 2017. The current round of updating RRA Latvia is done following SBP RRA Procedure (v1.2) and the SBP Standard 1: Feedstock Compliance Standard (v2.0) (26 January 2023). The main focus of this RRA Update is on the new indicators that are added or revised in the current SBP Standard 1 (v2) in comparison to SBP Standard 1 (v1.0) that was used to prepare the RRA Latvia in 2017. The data sources for other indicators are also updated.

This SBP RRA Latvia Update has made use of several sources of information, including applicable legislation, reports from state authorities and other stakeholders, various databases as well as statistical data sources. Detailed descriptions and analyses are presented, and a risk class is assigned to each indicator in Annex 1. The draft of the RRA Update for Latvia is prepared by a working body consisting of four forestry and certification experts from Indufor with the support of an independent expert on Latvian forestry expert hired by Indufor.

2. REGIONAL BACKGROUND, SCOPE AND CONTEXT

2.1 Regional Background

The territory of Latvia (Figure 2.1) belongs to the boreal region in the European biogeographical region classification, being 'halfway between' the temperate and boreal regions. The Ministry of Environmental Protection and Regional Development and the State Environmental Service carry out reporting for Latvia related to Natura 2000 conservation areas to the EU Commission along this biogeographical region.

According to the fourth cycle of the Latvian National Forest Inventory (NFI) of 2021, conducted by the Latvian State Forest Research Institute (Silava), the area of forest land in the country is 3.3 million ha. About 46% of Latvia's forest area is dominated by coniferous trees and 54% by broadleaved trees. About 31% of forest stands are young, 34% medium-aged, 14% mature, and 20% either 'at or above harvesting age'. Managed forests make up approximately 72% of the forest land, and most of the forests with limitations to management are state-owned (State Forest Service 2022).

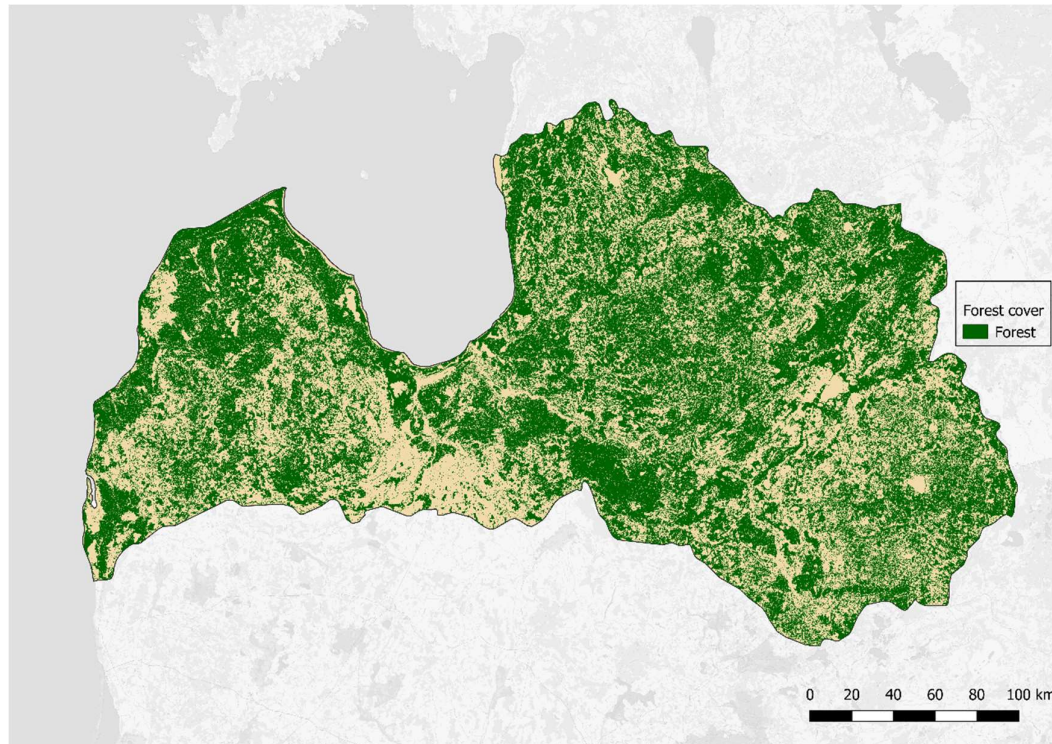
According to the ownership, forests are divided into private forests, state-owned forests, and local government-owned and other forests as follows: state-owned forests (49%), private forests (48%), local government-owned and other forests (3%) of forest area (State Forest Service 2022). State-owned forests are managed by the state company "Latvia's State Forests" or State Forest Enterprise (LVM, Latvijas Valsts Meži). The state-owned forests in Latvia are FSC and PEFC certified. LVM's forests are managed under eight regions: Rietumvidzeme, Ziemeļkurzeme Vidusdaugava, Zemgale, Dienvidlatgale, Dienvidkurzeme, Ziemeļlatgale and Austrumvidzeme. All forests in these regions are PEFC certified for forest management. Additionally, LVM's forests in four regions (Dienvidlatgale, Dienvidkurzeme, Ziemeļlatgale and Austrumvidzeme) hold FSC forest management certificates (LVM 2023¹). The private forests, except for some small holdings, are certified. In private and municipal forests works are carried out by private professional contractors, which is also the case in state forests.

For logging, an operator shall have a valid forest inventory and a forest management plan, along with a felling permit issued by the State Forest Service (VMD, Valsts Meža Dienests). According to the Law on Forests, there are exceptions: e.g., a felling permit is not needed if the stump diameter of the trees is less than 12 cm, or the operation is thinning in young stands of up to 20 years of age. All issued felling permits and forest inventory data are available in the public forest registry online database (State Forest Service: "The State Forest Registry").

¹<https://www.lvm.lv/kontakti/regioni>.

With the above discussion in the backdrop, Latvia is considered homogenous regarding SBP risks, and the RRA assessment does not require further sub-scoping. Where differences with forest ownership are identified it is explicitly mentioned under the findings of the relevant indicators in Annex 1 of this RRA Update.

Figure 2.1 Map of Latvia²



2.2 Scope and Context

The geographical scope of this RRA Update covers the entire territory of the Republic of Latvia. As in the original RRA (September 2017) of Latvia, this SBP RRA Update covers only wood-based primary feedstock from forests. Residues from wood processing industries including, all other secondary or tertiary feedstock as well as imported feedstock are excluded from this RRA update as in the original RRA of Latvia.

This RRA Update covers only the land defined as forests by the Law on Forests (2000) of the Republic of Latvia. According to the Law, forest land is defined as 'land covered by a forest, land under forest infrastructure objects, as well as overflowing clearings, marshes, and glades that are part of the forest and adjacent marshes'. The Law defines the forests as an 'ecosystem in all stages of its development where the major producer of organic mass is trees the height of which at the particular location may reach at least five metres and the present or potential projection of the crown of which is at least 20% of the area covered by the forest stand'.

Trees outside forests are excluded from the scope of this RRA Update. As per SBP's guidance, trees outside forests refer to trees on land not defined as forests under national legislation. According to SBP's Glossary of Terms and Definitions (Revised Draft from 6 December 2022),

² Forest cover: © ESA WorldCover project [2021] / Contains modified Copernicus Sentinel data ([2021]) processed by ESA WorldCover consortium; Administrative boundaries: made with Natural Earth; Base map: Map tiles by CartoDB, under CC BY 3.0. Data by OpenStreetMap, under ODbL.

trees outside forests are defined as the ‘trees on land not defined as forest under national legislation. This may include agricultural land, including meadows and pasture, built-on land (including settlements and infrastructure), parks and recreational areas and barren land (including sand dunes and rocky outcroppings)’.

3. METHODOLOGY

3.1 Data Collection

Necessary data for this RRA Update is collected mainly through desktop searches from a range of sources. The sources include applicable Latvian and EU policies, legislations and regulations, reports and articles from relevant Latvian ministries and state authorities, NGO and industry bodies, various databases as well as technical and scientific reports. Notable Latvian ministries and state authorities from where data is collected include the Ministry of Agriculture, the Ministry of Environmental Protection and Rural Development, the Ministry of Climate and Energy, the Ministry of Welfare, the State Forest Service, the State Environmental Service, the Environment Service Bureau, the Nature Conservation Agency and State Forest Enterprise AS Latvijas Valsts Meži (LVM) and Labour Inspectorate. Support from the Latvian Forestry and Certification Expert is taken for identifying the data sources and collecting the data.

The data used in this RRA Update is validated by cross-checking them with multiple sources whenever possible. Support from the Latvian Forestry and Certification Expert is also taken for validating the data.

3.2 Selection of Indicators to Be Updated

All SBP standards (Standards 1–6) have been revised on 26 January 2023 following a comprehensive review process. Like other standards, the criteria and indicators of the SBP Standard 1: *Feedstock Compliance Standard* are also revised to version 2.0. The updated SBP Standard 1 has 10 new indicators and most of the other indicators from the previous version of RRA Update (2021) were revised. This – coupled with the fact that new information related to most indicators is available – required some level of updating of information for all indicators of SBP Standard 1 v2.0. Overall, three levels of updates are done for the indicators as presented in detail in Annex 1:

- **New addition:** For the new indicators in SBP Standard 1 (v2.0), detailed analysis is conducted, evidence is compiled and conclusions are made.
- **Major update:** For the indicators in SBP Standard 1 (v2.0) that were revised in 2023 and matched partially with the indicators assessed in the original RRA of Latvia (2017), a new assessment was done including an information review and new risk assessment. In addition, for some of the indicators in SBP (Standard 1 v2.0) that fully matched with the corresponding indicator(s) RRA of 2017, the information review, analysis and risk classification are fully updated.
- **Minor update:** Information review and analysis are updated for all indicators SPB Standard 1 (v2.0) that fully matched with the corresponding indicator(s) from the original RRA of Latvia (2017). Originally assigned risk classes are reviewed and changed when necessary.

The level of update done for each indicator is given in Table 3.1, Table 3.2, Table 3.3, and Table 3.4.

Table 3.1 Principle 1: Feedstock is legally sourced

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of Update
Criterion 1.1: Operators and operations are legal		



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Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of Update
1.1.1: Operations related to feedstock sourcing and biomass production shall comply with all applicable and existing laws and regulations	None	New addition
1.1.2: Legal ownership of land and resource use rights shall be respected	1.2.1: Legality of ownership and land use can be demonstrated for the Supply Base	Major
1.1.3: Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements	1.3.1: Feedstock is legally harvested and supplied and is in compliance with EUTR legality requirements, and 1.5.1: Feedstock is supplied in compliance with the requirements of CITES	Major
1.1.4: Payments for harvest rights and feedstocks, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up to date	1.4.1: Payments for harvest rights and timber, including duties, relevant royalties and taxes related to timber harvesting, are complete and up to date	Minor
1.1.5: There shall be adequate protection of the supply base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment	2.4.3: There is adequate protection of the forest from unauthorised activities, such as illegal logging, mining and encroachment	Minor

Table 3.2 Principle 2: Feedstock sourcing does not harm the environment

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
Criterion 2.1: Biodiversity is maintained or enhanced		
2.1.1: Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply base shall be identified	2.1.1: Forests and other areas with high conservation values in the Supply Base are identified and mapped	Major
2.1.2: Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply base shall be identified and evaluated	2.1.2: Potential threats to forests and other areas with high conservation values from forest management activities are identified and addressed	Major
2.1.3: Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply base shall be maintained or enhanced	2.2.4: Biodiversity is protected	Major
Criterion 2.2: Ecosystem productivity, functions, and services are maintained or enhanced		
2.2.1: Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: (a) forests, (b) peatlands, (c) wetlands and (d) highly biodiverse grassland	2.1.3: Feedstock is not sourced from forests converted to production plantation forest or non-forest lands after January 2008	Major
2.2.2: Ecosystems, their health, vitality, functions and services in the supply base shall be maintained or enhanced	2.2.3: Key ecosystems and habitats are conserved or set aside in their natural state	Major
2.2.3: Soil quality in the supply base shall be maintained or enhanced	2.2.2: Feedstock is sourced from forests where management maintains or improves soil quality	Minor

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
2.2.4: The removal of harvest residues and stumps shall not lead to irreversible negative impacts to the ecosystem	2.2.5: The process of residue removal minimises harm to ecosystems	Minor
2.2.5: Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced	2.2.6: Negative impacts on groundwater, surface water, and water downstream from forest management are minimised	Minor
2.2.6: Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice	2.2.7: Air quality is not adversely affected by forest management activities	Minor
2.2.7: Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used	2.2.8: There is controlled and appropriate use of chemicals, and that integrated pest management (IPM) is implemented wherever possible in forest management activities	Major
2.2.8: Waste shall be disposed in an environmentally appropriate manner	2.2.9: Methods of waste disposal minimise negative impacts on forest ecosystems	Minor
2.2.9: Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the supply base	2.3.1: Analysis shows that feedstock harvesting does not exceed the long-term production capacity of the forest, avoids significant negative impacts on forest productivity and ensures long-term economic viability. Harvest levels are justified by inventory and growth data	Minor
2.2.10: Harvested areas shall be regenerated	None	New addition
2.2.11: The impacts of natural processes such as fires, pests and diseases shall be managed	2.4.2: Natural processes, such as fires, pests and diseases are managed appropriately	Minor
2.2.12: Genetically modified trees shall not be used	2.10.1: Genetically modified trees are not used	Minor

Table 3.3 Principle 3: Feedstock is only sourced from supply bases where the forest carbon stock is stable or increasing long term

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
Criterion 3.1: Feedstock sourcing is consistent with international requirements for land use, land-use change and forestry (LULUCF) emissions		
<p>3.1.1: LULUCF emissions shall be accounted for through one of the following routes:</p> <p>Route A: Feedstocks may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the</p>	2.9.2: Analysis demonstrates that feedstock harvesting does not diminish the capability of the forest to act as an effective sink or store of carbon over the long term	Major



Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
<p>country's commitment to reduce or limit greenhouse gas emissions, or</p> <p>Route B: Feedstocks may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place, in accordance with Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance carbon stocks and sinks, and providing evidence that reported LULUCF-sector emissions do not exceed removals, or</p> <p>Route C: Feedstocks may be sourced from a supply base where an assessment demonstrates that both the carbon stocks is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term</p>		
Criterion 3.2: Carbon stocks in the forest area of the Supply Base are stable or increasing in the long term		
<p>3.2.1: All feedstock sourcing shall be consistent with either of these two options: Option A. Feedstock may be sourced from supply bases where an assessment of the supply base shows that the forest carbon stocks are stable or increasing, or Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the supply base, provided that the decline is due to natural processes (fire, pests etc.) and sourcing of feedstock has the aim to recover feedstock otherwise lost or assist regeneration</p>	None	New addition
<p>3.2.2: Primary feedstock shall not be sourced from forest areas where site productivity is low according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate</p>	None	New addition
<p>3.2.3: Primary feedstock shall not be sourced from forest areas in the supply base which according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV)</p>	<p>2.1.1: Forests and other areas with high conservation values in the Supply Base are identified and mapped</p> <p>2.9.1: Feedstock is not sourced from areas that had high carbon stocks in January 2008 and no longer have those high carbon stocks</p>	Major
Criterion 3.3: Feedstock sourcing shall not compete with wood sourcing for long-lived wood products		
<p>3.3.1: Feedstock sourcing shall be in compliance with the principles of cascading use, high-quality stem wood shall not be used as feedstock if its in substantial demand for long-lived products in the supply base</p>	New	New addition

Table 3.4 Principle 4: Feedstock sourcing benefits people and communities

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
Criterion 4.1: Decent working conditions are provided, and labour rights are safeguarded		
4.1.1: Freedom of association and the right to collective bargaining shall be respected in the workplace	2.7.1: Freedom of Association and the effective recognition of the right to collective bargaining are respected	Major
4.1.2: Forced or compulsory labour shall not be used	2.7.2: Feedstock is not supplied using any form of compulsory labour	Major
4.1.3: Child labour shall not be used	2.7.3: Feedstock is not supplied using child labour	Major
4.1.4: Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement	2.7.4: Feedstock is not supplied using labour which is discriminated against in respect of employment and occupation	Major
4.1.5: Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded	2.7.5: Feedstock is supplied using labour where the pay and employment conditions are fair and meet, or exceed, minimum requirements	Major
4.1.6: Working hours shall comply with legal requirements	None	New addition
4.1.7: Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, workers' compensation	None	New addition
4.1.8: Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP standards relevant to their responsibilities	2.3.2: Adequate training is provided for all personnel, including employees and contractors	Minor
4.1.9: Mechanisms shall be in place for resolving grievances and disputes in the workplace	2.6.1: Appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions	Minor
4.1.10: Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures	2.8.1: Appropriate safeguards are put in place to protect the health and safety of forest workers	Minor
Criterion 4.2: Feedstock sourcing benefits communities		
4.2.1: Negative social and community impacts shall be identified and avoided	None	New addition
4.2.2: Feedstock sourcing shall positively contribute to the local economy, including employment	2.3.3: Analysis shows that feedstock harvesting and biomass production positively contribute to the local economy including employment	Major
4.2.3: Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced	2.5.2: Production of feedstock does not endanger food, water supply or subsistence means of communities, where the use of this specific feedstock or water is essential for the fulfilment of basic needs	Minor
4.2.4: Legal, customary, and traditional tenure and use rights of indigenous people and local communities related to the supply base shall be identified, documented, and respected	2.5.1: The legal, customary and traditional tenure and use rights of indigenous peoples and local communities related to the forest, are identified, documented and respected	Major

Indicator in SBP Standard 1 (v2.0)	Matching Indicator in RRA Latvia (September 2017)	Level of update
4.2.5: Mechanisms shall be in place for resolving grievances and disputes, relating to tenure and use rights of the forest and other land management practices	2.6.1: Appropriate mechanisms are in place for resolving grievances and disputes, including those relating to tenure and use rights, to forest management practices and to work conditions	Major
4.2.6: Where indigenous peoples' rights are identified in the supply base, and FPIC has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place	None	New addition
4.2.7: Designated cultural heritage sites shall be preserved	None	New addition

3.3 Risk Classification

A thorough analysis is done for each indicator based on collected information (evidence). The analysis leads to assigning either a low or specified risk class for that particular indicator. The analysis examined (i) the applicable legislative, regulatory framework or industry best practices on the specific issues addressed by the SBP criteria and indicator in question, (ii) mechanisms for implementation or enforcement, (iii) monitoring procedures (presence or absence and frequency or quality), and (iv) current situation on compliance if the information was available. Additionally, risk conclusion and justification were given for the risk class assigned for each indicator.

For assigning the risk class to an indicator, we followed the guidance given in SBP Standard 2: Feedstock Verification.

- An indicator is assigned with a low-risk class, 'if there is evidence of negligible risk of non-conformance, taking into account probability and severity'.
- The indicators that 'cannot be categorised as low risk shall be considered indicators with a specified risk'.

For the purpose of risk classification of indicators, no sub-scoping was used. This is because while only for very few indicators the risk classes or situation, in general, is different for private and public forests in Latvia, and for an overwhelming majority of indicators the same information or risk class holds.

4. STAKEHOLDER CONSULTATION

The stakeholders to comment on this revised draft SBP RRA Update for Latvia will be selected in such a way that all interest groups³ specified in SBP RRA Procedure Version 1.2 are well represented. With the support of the Latvian forestry and certification expert, the working body will prepare the draft list of stakeholders to be contacted and finalize it in consultation with the SBP.

The final version of the RRA Update for Latvia will explain in detail the stakeholder consultation process and consideration of the comments given.

³ The interest groups are economic, social, environmental, certification bodies, national forest agencies, universities and research institutions, and experts.

5. CONCLUSIONS

Based on the analysis carried out and findings related to the indicators (presented in Annex 1 of this RRA Update), it can be concluded that Latvia is generally a low-risk country in wood-based feedstock sourcing for biomass production. Out of the total of 42 indicators, 35 have been assessed to have a low-risk class, and the rest seven specified risk classes. Table 5.1 lists the risk classifications proposed in this draft RRA Update report. The classification may change as a result of the stakeholder consultation.

Table 5.1 Assigned risk classes for the indicators

Indicator	Assigned risk class	
	Low Risk	Specified Risk
1.1.1	X	
1.1.2	X	
1.1.3	X	
1.1.4	X	
1.1.5	X	
2.1.1		X
2.1.2		X
2.1.3		X
2.2.1	X	
2.2.2	X	
2.2.3	X	
2.2.4	X	
2.2.5	X	
2.2.6	X	
2.2.7	X	
2.2.8	X	
2.2.9	X	
2.2.10	X	
2.2.11	X	
2.2.12	X	
3.1.1	X	
3.2.1	X	
3.2.2	X	
3.2.3		X
3.3.1		X
4.1.1	X	
4.1.2	X	
4.1.3	X	
4.1.4	X	
4.1.5	X	
4.1.6	X	
4.1.7	X	
4.1.8		X
4.1.9	X	
4.1.10	X	
4.2.1	X	

Indicator	Assigned risk class	
	Low Risk	Specified Risk
4.2.2	X	
4.2.3	X	
4.2.4	X	
4.2.5		X
4.2.6	X	
4.2.7	X	

Annex 1

Detailed Findings for Supply Base Evaluations

Principle 1: Feedstock is legally sourced

Criteria 1.1: Operators and operations are legal

Element	Description, Analysis
1.1.1	Operations related to feedstock sourcing and biomass production shall comply with all applicable and existing laws and regulations.
Findings	<p>Scale of assessment</p> <p>The Law on Forest (2000) of Latvia covers all state and privately-owned forests that are 'land covered by a forest, land under forest infrastructure objects, as well as overflowing clearings, marshes, and glades that are part of the forest and adjacent marshes'. The Law defines the forests as an 'ecosystem in all stages of its development where the major producer of organic mass is trees the height of which at the particular location may reach at least five metres and the present or potential projection of the crown of which is at least 20 per cent of the area covered by the forest stand'. The assessment covers the legally defined forests in Latvia.</p> <p>Analysis</p> <p><i>National Law and Regulations concerning Feedstock Sourcing and Biomass Production</i></p> <p>The Law on Forests provides the main legislative framework for forestry and forest harvesting in Latvia. Chapter III (Sections 7 -14) of the Law sets provisions for tree felling in the country. Section 9 of the Law specifies the minimum harvesting age for different species of trees in various site classes and Section 12 the minimum diameter for harvesting. However, the law neither has any provision directly related to forest-based feedstock sourcing and biomass production nor restricts the use of wood and forest biomass for bioenergy purposes. The decision on the use of wood is made by the forest owners and directed by the quality and price of wood. For State-owned forests, there is a maximum amount for tree felling set by the Government for every 5 years. Typically, large forest owners or managers like the State Forest Enterprise (LVM, Latvijas valsts meži)⁴ often conduct clear-cuts at minimum diameter, while smallholders tend to wait until roundwood prices are high.</p> <p>The Law on Forests sets definitive boundaries and requirements for forest management. No additional official forest management recommendations exist. According to Section 12 of the Law, before tree harvesting, forest owners must obtain cutting permits from the State Forest Service. A permit can be used for 3 years. However, for harvesting the trees of stump diameter below 12 cm and for thinning in young stands of up to 20 years of age, no such prior permission from the State Forest Service has to be taken⁵. There is no evidence that conventional harvesting rules and regulations are violated in Latvia on any notable scale. With the above pieces of evidence, it can be concluded that the forest-based feedstock used for producing pellets in the country is sourced in compliance with the Law on Forests.</p> <p><i>Implementation of EU Renewable Energy Directive (RED II) in Latvia</i></p> <p>The EU RED II imposes several requirements concerning the sustainability of forest biomass to be used for energy generation. The requirements concern:</p> <ul style="list-style-type: none"> (i) the legality of harvesting operations; (ii) forest regeneration of harvested areas; (iii) that areas designated by law or by the relevant competent authority for nature protection purposes are protected; (iv) that harvesting is carried out considering the maintenance of soil quality and biodiversity;

⁴ LVM manages the state forests in Latvia. State forests account for about half of all forests in Latvia.

⁵ It should be noted here that the Government of Latvia has recently approved an amendment in the legislation that lowers the minimum harvesting diameter. This amendment, however, is being contested in court by ENGOs of the country on the ground that it was approved without proper environmental impact assessment and adequate consultation with stakeholders. The court review is still pending.

	<p>(v) that harvesting maintains or improves the long-term production capacity of the forest.</p> <p>Latvia does not have any special regulation or legislation to implement the EU RED II (EU 2018/2001) in the country. However, the Law on Forests (2000), Law on Specially Protected Nature Territories (1993) and subordinated regulations, e.g., the General Regulations on Protection and Use of Specially Protected Nature Territories fully address the above requirements.</p> <p>Concerning requirement (i), as concluded in the above section, the forest-based feedstock used for producing biomass for energy in the country is sourced in compliance with the Law on Forests and the specifications set by the Law. This means the harvesting operations in the country comply with the legal and regulatory requirements.</p> <p>Concerning requirement (ii), according to Section 21 of the Law on Forests, a forest owner or lawful possessor must regenerate a forest stand after felling or damages (by e.g. fire, diseases, wind, floods) that cause the basal area of the forest stand to become smaller than the critical basal area set by the Law. Regeneration could be done artificially, naturally or a combination of both means within five years and in the case of a special site like the marsh, mesotrophic mire, drained peatland, bog and marsh within 10 years after harvesting. The State Forest Service enforces the above rule and imposes a fine for noncompliance. There is no evidence that the above rule is violated in Latvia on any notable scale.</p> <p>Regarding requirements (iii) and (iv), the protection of nature, key habitats, biodiversity and ecosystems in Latvia is regulated by the Law on Forests, Law on Specially Protected Nature Territories (1993) and General Regulations on Protection and Use of Specially Protected Nature Territories as well as Law on the Conservation of Species and Biotopes (2000) and related regulations. In accordance with the procedure specified in the latter, 658 specifically protected areas (SPAs) are established in Latvia. The SPAs are defined as the geographical areas brought under special state-level protection for safeguarding and maintaining biodiversity, ecosystems, habitats for rare species, landscapes, geological and geomorphological formations and territories important for recreational and educational purposes (Nature Conservation Agency 2023). According to the General Regulations on Protection and Use of Specially Protected Nature Territories, tree felling is prohibited in SPAs. Sections 35 -38 of the Law on Forests and related government regulation lays out specific provisions for the protection of nature in the forests. There is no evidence of the violation of the above articles in Latvia on any notable scale.</p> <p>Regarding requirement (v), the forest harvesting level in Latvia remains far below annual growth and thus standing stock is growing. According to State Forest Service (2022), about 11 million m³ of timber was harvested on average per year in the past decade in Latvia. The annual harvesting level remained far below the annual increment in forest land during this period. Consequently, the growing stock increased from 631 million m³ in 2010 to 682 million m³ in 2020. This means harvesting maintains or improves the long-term production capacity and carbon stock of the forests. Generally, the use of biomass for energy generation is regulated by the biomass sustainability criteria of the EU RED II (EU 2018/2001) and the National Energy and Climate Plan of Latvia for 2021-2030. The above discussion implies that there is no risk of noncompliance concerning feedstock sourcing with the EU RED II requirements.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests and related regulations while the Nature Conservation Agency the law On Specially Protected Nature Territories and General Regulations on the Protection and Use of Specially Protected Nature Territories as well as the Law on the Conservation of Species and Biotopes and related regulations. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Woody feedstock sourcing and biomass production for energy generation in Latvia – as the above analysis suggests – comply with the applicable national and EU-level laws and regulations. Regular monitoring of such laws and regulations is conducted and reported by designated authorities. Therefore, it is concluded that the risk rating for</p>
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	Indicator 1.1.1 is 'low risk'.
Means of verification	<ul style="list-style-type: none">• Relevant webpages of the State Forest Agency and Nature Conservation Agency• Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none">• Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests• Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories• Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories• Law on the Conservation of Species and Biotopes (2000)• Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F• Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam• EU Renewable Energy Directive (RED) II - DIRECTIVE (EU) 2018/ 2001 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL - of 11 December 2018 - on the promotion of the use of energy from renewable sources (europa.eu)• State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums• State Forest Service. (2022). Latvian Forest Sector in Facts and Figures 2022.
Risk rating	Low risk Specified risk

Element	Description, Analysis
1.1.2	Legal ownership of land and resource use rights shall be respected.
Findings	<p>Scale of assessment</p> <p>Woody feedstock in Latvia is sourced from both publicly and privately owned forests.</p> <p>Analysis</p> <p>In Latvia, the land registration process is regulated by several Laws and Regulations, notably including the State Immovable Property Cadastre Law, Law on Forests and Civil Law. Tenure rights can be registered in the State Unified Computerized Land Register only if a natural person or a legal entity in any form provides relevant documents confirming the legal rights to the land concerned. This includes identification documents (passport, ID card, company registration documents, etc.), sales-purchase agreements, court decisions or other documents proving a legal right to own real property. In situations where customary rights govern use and access, land rights are clearly identifiable.</p> <p>The main primary biomass producers in Latvia providing raw material for biomass production to other companies are State Forest Enterprise (LVM) and private forest owners. LVM is entrusted to perform forestry activities in most of the state-owned forests⁶ by the Decision of the Government in which detailed information on state forests with exact boundaries is provided. The forests under LVM's management are certified according to FSC/PEFC forest management and chain of custody standards in which the indicators concerning tenure, ownership and management rights and responsibilities are evaluated constantly. Some private forests are also certified and thus the above indicators are evaluated constantly for them. In over many years of the FSC certification</p>

⁶ Some state-owned forests in Latvia are managed by the Nature Conservation Agency (i.e. state-owned forests of National Parks and Strict Nature Reserves), and some are managed by institutions subordinated to the Ministry of Defence.



	<p>process, no substantial issues concerning the violation of forest ownership and legal land use rights or any disputes over these rights were identified in the state or private forests. In addition, LVM must perform management rights (sanitation cuttings, etc.) in forests reserved for restitution. The land (forest) restitution process was not completed. The process of forest restitution and establishment of legal rights including the provisions for solving disputes is clearly defined by legislation. Private forest ownership rights shall follow the registration process outlined in legislation and be registered in the State Land Register (Zemesgrāmata). Every private forest owner shall have the forest estate plan and registration document. There is no evidence available to indicate that land rights are granted in violation of the national legislation. There is no official information on cases of corruption involved in the process of issuing land tenure and management rights. It can be noted here that the evaluation of long-term tenure agreements on state-owned forests is initiated. There are concerns that some of these contacts are questionable, but no definitive proof is available.</p> <p>Enforcement and monitoring</p> <p>The State Land Service under the Ministry of Justice and Land Register Institute enforce laws and regulations related to land registry and the State Forest Service enforces the Law on Forests. Regular monitoring of the enforcement is conducted and reported by the concerned agencies. The State Unified Computerized Land Register under the Land Register is publicly accessible online. The surveys on corruption perception in Latvia organised by the Corruption Prevention and Combating Bureau (KNAB) regularly show that the State Land Service and the Land Register institution is amongst the top 10 state institutions that the general public trusts the most (regards institution "fair" or "rather fair" in terms of corruption). Moreover, Latvia's current standing on the Transparency International Corruption Perception Index is good: it is ranked the 39th least corrupt out of 180 countries with a score of 59 out of 100 in 2022.</p> <p>Risk classification and justification</p> <p>The above analysis suggests that legal ownership of land and resource use rights are respected in Latvia and thus the risk for this indicator is considered "low".</p>
Means of verification	<ul style="list-style-type: none"> • Documents demonstrating that the Biomass Producer is a legally defined entity • Documents showing legal ownership, lease, history of land tenure and the actual legal use: State Land Register (Zemesgrāmata) records; passport, ID card, company registration documents, etc.), sales--purchase agreements, court decisions or other documents proving a legal right to own real property or business entity • Long-term unchallenged use • State Unified Computerized Land Register • Relevant laws
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • State Immovable Property Cadastre Law (01.12.2005). https://likumi.lv/ta/en/en/id/124247-state-immovable-property-cadastre-law • Civil Law (28.01.1937). https://likumi.lv/ta/en/en/id/225418-civil-law • State Unified Computerized Land Register: https://www.lursoft.lv/en/land-register • Transparency International. (2022). "Corruption Perceptions Index Latvia". https://www.transparency.org/en/countries/latvia • Property Guide Latvia: "State Land Service". http://propertyguide.lv/en/agencies/state-land-service/
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
1.1.3	Feedstock shall be legally harvested, supplied and produced, including in compliance with CITES, EUTR and other applicable legal trade requirements.
Findings	<p>Scale of assessment</p> <p>Woody feedstock harvesting, production and sourcing in Latvia are regulated by both</p>



national and EU-level legislation. EU Timber Regulation (EUTR) is the main applicable cross-border trade framework for assuring the legality of feedstock in the country.

Analysis

As discussed in relation to Indicator 1.1.1 in Annex 1, woody feedstock harvesting, supply and production are fully compliant with the applicable legislation in Latvia. Chapter III (Sections 7 -14) of the Law on Forests sets provisions for tree felling including the minimum harvesting age for different species of trees in various site classes and the minimum diameter for harvesting.

Local companies that market timber of local origin in Latvia do not need to go through any additional inspections of the legality of the activity as it is ensured by tree cutting, nature protection, timber circulation and the requirements of the regulatory enactments regulating taxable activities. Nevertheless, the requirements of the Regulation and checking compliance apply equally to timber produced in Latvia.

Legislation regarding penalties and confiscation, covering all timber products as provided for in the EUTR, has been in place since 1 July 2015. Effective, proportionate and dissuasive penalties covering domestic production were in place long before the EUTR. Timber resource production in Latvia is carried out in accordance with the procedures stipulated in Law on Forests. Timber harvesting is based on a felling confirmation system. Felling confirmation specifies the type of harvest and is issued to a forest owner by the State Forest Service. Plus, once a year, the law requires forest owners or legal administrators to provide information to the State Forest Service regarding their commercial operations, including timber production and sales, which is also checked by the State Revenue Service (SRS). Furthermore, there are laws and regulations on the inventory of trees and round timber governing the procedures for record-keeping at all stages of round timber circulation. Accordingly, based on Latvia's national legislation, checks are carried out to verify the origin of timber, along with accounting transactions. In this way, for domestic production, the requirements of EUTR are met.

Non-compliance with forest regulations, including illegal timber harvesting or transactions, can be punished with criminal sanctions laid down in State legislation, including criminal liability, fines and/or a prison sentence for negligence and acting against the law. The penalties and sanctions are considered to be robust.

The Competent Authority (CA) – the State Forest Service – is empowered to act, with a member of staff having been trained and dedicated specifically to EUTR. The CA collaborates with other Member States' Competent Authorities on risk assessment, equal enforcement and other issues. In Latvia, the CA cooperates with the State Revenue Service (Customs and Tax Control Departments), the Nature Conservation Agency, which is a CITES supervisory institution, and, when needed, other authorities. Information on all operators placing timber and timber products on the market is available to the CA.

Specific training events on the EUTR for operators have not been carried out by the CA, but information has been clarified at meetings of the Latvian Forest Owners' Association and the Latvian Forest Industry Federation. Quality information has been provided and explained at seminars organised by monitoring organisations for individual merchants. The CA has developed guidelines for the operators, and it publishes information in timber industry magazines, as well as, in accordance with the EUTR, giving guidance to the operators on an individual basis.

Latvia has signed and ratified the Convention on International Trade in Endangered Species of Wild Fauna and Flora (The Washington Convention. 1973) (CITES). In addition to CITES, trade in endangered species of wild fauna and flora is regulated by several EU directives that extend the scope of species within the European Union. None of the local tree and plant species is listed in the Annexes of the Washington Convention (1973).

The rules for trade in plants and wild animals regulating the cross-border trade of animals, parts thereof or articles made of them are prepared following the requirements of (i) CITES, (ii) provisions of Council Regulation (EC) No 338/97 of 9 December 1996 on the protection of species of wild fauna and flora by regulating trade therein and (iii) Commission Regulation (EC) No 1808/2001 of 30 August 2001 laying down detailed



	<p>rules concerning the implementation of the protection of species of wild fauna and flora by regulating trade therein. The procedure set by the above-mentioned regulations is to be followed and the licenses, certificates and other documents as specified in these Regulations are required for bringing in (taking out) animals and plants, parts thereof or articles made of them.</p> <p>The Nature Conservation Agency and the Customs are institutions responsible for the implementation of CITES requirements. Both institutions check the import and export of endangered species under the CITES including timber products from protected species. A CITES permit is required only when crossing the external borders of the European Union. A Special certificate is required when transporting particularly endangered species among the EU countries, in addition to a legal certificate of origin. These certificates, as well as CITES permits, are issued by the Nature Conservation Agency.</p> <p>An individual licence issued by the Ministry of Environment must be presented for each consignment of animals and plants, parts thereof or articles made of them. For bringing animals and plants, parts thereof and products made of them into/from Latvia to third countries, the accomplishment of customs formalities is allowed only upon presenting the required licenses. Based on an annual report from the Nature Conservation Agency of the Republic of Latvia in 2012, 10 persons were convicted for illegal importing and sales of CITES animals and plants, however, there is no information if these were related to animal or plant species.</p> <p>Enforcement and monitoring</p> <p>The Nature Conservation Agency is responsible for the implementation of CITES requirements, while the State Forest Service for EUTR and related regulations. These institutions collaborate with the State Revenue Service. Regular monitoring and controls are carried out.</p> <p>Risk conclusions and justifications</p> <p>Based on the above analysis, it can be concluded that feedstock in Latvia is legally harvested, supplied and produced in compliance with CITES, EUTR and other applicable legal trade requirements. Therefore, the risk for this indicator is assessed as low.</p>
Means of verification	<ul style="list-style-type: none"> • National legislation • Level of enforcement • Supplier contracts with an obligation to fulfil EUTR requirements • Reference to sources of information in guidance notes • Interviews with supplier key staff • List of species purchased • Records of field inspections • Assessment of risk that CITES species may be mixed with non-CITES species, in the supply chain • Interviews demonstrate that the CITES requirements are understood • CITES species are known and identified • Where relevant, the permits for harvest and trade in any CITES species • Relevant legislation • Annexes of the Washington Convention (1973) • Webpages of responsible government agencies
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000.) • Law on the Conservation of Species and Biotopes (16.03.2000.) • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • State Forest Service: "About us". https://www.vmd.gov.lv/iv/par-mums • Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market • Commission Delegated Regulation (EU) No 363/2012 of 23 February 2012 on the procedural rules for the recognition and withdrawal of recognition of monitoring organisations as provided for in Regulation (EU) No 995/2010 of the



	<p>European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market</p> <ul style="list-style-type: none"> • Commission Implementing Regulation (EU) No 607/2012 of 6 July 2012 on the detailed rules concerning the due diligence system and the frequency and nature of the checks on monitoring organisations as provided for in Regulation (EU) No 995/2010 of the European Parliament and of the Council laying down the obligations of operators who place timber and timber products on the market • Commission Implementing Regulation (EU) No 927/2012 of 9 October 2012 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and the Common Customs Tariff • Law "On 1973 Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora" (17.12.1996). https://likumi.lv/ta/en/en/id/41732-on-washington-convention-on-international-trade-in-endangered-species-of-wild-fauna-and-flora-1973 • Cabinet Regulation No. 133 "Procedure for International Trade with Endangered Wild Animal and Plant Species" (06.04.1999). https://likumi.lv/ta/id/23405-kartiba-kada-tiek-nodrosinata-starptautiska-tirdznieciba-ar-apdraudetajiem-savvalas-dzivnieku-un-augu-sugu-ipatniem • Cabinet Regulation No. 1139 "Procedures on Storage, Registration, Keeping in Captivity, Labelling, Trade and Issuing of Certificates for Wild Species Endangered by the International Trade" (06.10.2009). https://likumi.lv/ta/en/en/id/198890-procedures-for-keeping-registration-holding-in-captivity-marking-trade-of-specimens-of-species-endangered-by-the-international-trade-and-issuance-of-certificates • Cabinet Regulation No. 1019 "Regulations governing permissions and certificate issuing state fees, fee payment arrangements and incentives for the 1973 Washington Convention on International Trade in Endangered Species of Wild Fauna and Flora" (19.12.2006). https://likumi.lv/ta/id/150402-noteikumi-par-1973-gada-vasingtonas-konvencija-par-starptautisko-tirdzniecibu-ar-apdraudetajam-savvalas-dzivnieku-un-augu-sugam... • State Revenue Service: "Home page". https://www.vid.gov.lv/en?utm_source=https%3A%2F%2Fwww.google.fi%2F
Risk rating	Low risk Specified risk

Element	Description, Analysis
1.1.4	Payments for harvest rights and feedstocks, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up to date.
Findings	<p>Scale of assessment</p> <p>Corporate Income Tax, Value Added Tax (VAT) and Personal Income Tax are the key applicable taxes to timber and feedstock harvesting in Latvia.</p> <p>Analysis</p> <p>There are no specific forest harvesting fees such as royalties, stumpage fees, state fees and other volume-based fees in Latvia. There are also no fees based on quantities, qualities and species. Applicable taxes related to all commercial entities in the forestry sector are Corporate Income Tax, VAT, Personal Income Tax, State Social Security Obligatory Payments, Microenterprise Tax and Capital Increase Tax.</p> <p>The VAT legislation specifies the rights, obligations and liability of tax authorities and taxable persons, as well as setting out the procedures for tax proceedings. VAT must be paid by all persons (both natural and legal) with an annual turnover from their business higher than EUR 50,000 per annum.</p> <p>State Revenue Service is responsible for the collection of VAT, which has to be declared every month by the taxpayers. Since 2008, VAT for timber has been paid by the purchaser and not by the seller, to avoid VAT laundering. This significant change in VAT law promoted very good preventive measures to stop illegal activities related to VAT payments, contributing to a reduction in VAT laundering. If timber is sold by a natural person to a legal entity, that natural person is liable to pay income tax, which is 15% of</p>



the amount received. In this case, income tax on behalf of a seller (physical person) is paid by the company, which is purchasing the wood. If wood is sold by an individual entrepreneur doing a timber sales business, income tax is paid by that person once a year through an income declaration process. Income tax declaration is coordinated by the State Revenue Service. Declaration of income and payment of income tax is promoted by the possibility to get back part of the income tax declared, which gives a financial incentive to do so. Information about the taxpayers is available online in the Register of tax payers. In addition, it is possible to check legal entities on the website of the State Revenue Service for tax debts.

While the risk of VAT avoidance is considered significantly higher for smaller companies and individual entrepreneurs, small forest owners, there are already mechanisms elaborated and implemented to combat tax evasion in the forestry sector, namely – reverse payment of VAT, a relatively low threshold of Personal Income Tax, exclusion of Personal Income Tax from timber sales revenues that are invested in forest regeneration. These measures provide a reasonable incentive for forest owners to pay taxes. An additional argument to be considered as a factor for risk minimisation is control over the measurement of roundwood by an industry-acknowledged independent 3rd party institution.

The State Revenue Service has come up with several legislative initiatives, which have amended existing legislation during the implementation of the so-called shadow economy combatting program. The most important legislative initiatives have been:

- Limiting options for lending money for physical persons, stringent regulations for advance payments; established thresholds for the lending amount to be notified to the State Revenue Service; advanced payments are treated as employment income and taxed if not settled within 90 days after issuance;
- There have been new stringent technical requirements established for cash registers and systems. New technical requirements allow the State Revenue Service to detect unauthorised interference in cash or system software;
- Changes in public procurement legislation. Amendments allow the exclusion of a tenderer from a procurement procedure if the tenderer's average worker monthly income in the first three-quarters of the last four quarters period before the filing date is less than 80% of the average labour income in a given sector. Furthermore, the average income level during the contract effectuation period shall not be lower than the national average income in the recent period;
- Amendments to crediting institution legislation oblige crediting institutions to notify the State Revenue Service for all physical person deals exceeding EUR 36 000 in a year or for every deal that exceeds EUR 3 000 in cash. The State Revenue Service shall be notified for all individual transactions exceeding EUR 20 000 or a cumulative sum exceeding EUR 36 000 during the year made using credit accounts registered in low-tax or tax-free countries;
- Crediting institutions are obliged to provide information to the State Revenue Service on physical person cash deposits to a bank account, including those made through an ATM. The credit institution shall notify the State Revenue Service for physical personal deposits made to a bank account not less than 8 times per year, for a total amount of at least EUR 6 000. Also, credit and interest payments, exceeding the total amount of EUR 3 840 per year shall be notified;
- Amendments to Criminal Code. To increase the efficiency of problem-solving concerning criminal offences connected to "envelope wages", the threshold for damages was reduced from 50 minimum wages to 5 minimum wages.
- Amendments to Administrative Penalty Code. As of 2014, employees hold the administrative liability for receiving "envelope" salaries, i.e. are working without an employment contract and evading Personal Income Tax and Social Security Tax.

There is no data available on the scale of the shadow economy in the forestry sector. While the overall scale of the shadow economy and the "envelope wage" issues are highly relevant in Latvia, evidently it has no strong link with the forestry sector. The forestry sector is not considered among the riskiest sectors in terms of the shadow

	<p>economy and tax evasion.</p> <p>Enforcement and monitoring</p> <p>The State Revenue Service regularly monitors and controls all matters related to taxes and fees.</p> <p>Risk conclusions and justifications</p> <p>Based on the above analysis, the risk for this indicator is assessed as low.</p>
Means of verification	<ul style="list-style-type: none"> Records of payments and correspondence with revenue authorities show payments are correct. Inquiry to State Revenue Service Online VAT Payers Register http://www6.vid.gov.lv/VID_PDB/PVN Tax debt online register: The State Revenue Service: http://www6.vid.gov.lv/VID_PDB/NPAR Lursoft register of commercial entities (http://www.lursoft.lv)
Evidence reviewed	<ul style="list-style-type: none"> Law on Taxes and Fees (02.02.1995). https://likumi.lv/ta/en/en/id/33946-on-taxes-and-fees Law on Value Added Tax (29.11.2012). https://likumi.lv/ta/en/en/id/253451-value-added-tax-law Law on Corporate Income Tax (09.02.1995). https://likumi.lv/ta/en/en/id/34094-on-enterprise-income-tax Law on Personal Income Tax (11.05.1993). https://likumi.lv/ta/en/en/id/56880-on-personal-income-tax Cabinet Regulation No. 981 "Regulations on Declaration of Taxation Period for Income Tax and Calculation of Advance Payment" (20.12.2011). https://likumi.lv/ta/id/242020-noteikumi-par-uznemumu-ienakuma-nodokla-taksacijas-perioda-deklaraciju-un-avansa-maksajumu-aprekinu Cabinet Regulation No. 677 "Regulations Regarding Application of Provisions of the Enterprise Income Tax Law" (14.11.2017). https://likumi.lv/ta/en/en/id/295416-regulations-regarding-application-of-provisions-of-the-enterprise-income-tax-law Cabinet Regulation No. 568 "Regulation on Personal Income Tax Declaration and Order of Filling the Declaration" (21.08.2012). https://likumi.lv/ta/en/en/id/251000-regulations-regarding-the-declarations-of-personal-income-tax-and-the-procedures-for-the-completion-thereof Cabinet Regulation No. 899 "Application of Norms of Law on Personal Income Tax" (21.09.2010, amendments 30.08.2013). https://likumi.lv/ta/id/218825-likuma-par-iedzivotaju-ienakuma-nodokli-normu-piemerosanas-kartiba Cabinet Regulation No. 677 "Regulation on Declaration of Personal Income Tax" (25.08.2008, amendments 06.12.2011). https://likumi.lv/ta/id/180374-noteikumi-par-iedzivotaju-ienakuma-nodokla-pazinojumiem Cabinet Regulation No. 573 "Procedure for Transfer of Personal Income Taxes, Overdue Payments and Penalties into the State Budget" (29.06.2004). https://likumi.lv/ta/id/168410-grozijumi-ministru-kabineta-2004gada-29junija-noteikumos-nr573-kartiba-kada-iedzivotaju-ienakuma-nodokli-nodokla-pamatparada-palielinajumu-un-ar-nodokli-saistito-nokavejuma-naudu-un-soda-naudu-ieskaita-budzeta Cabinet Regulation No. 17 "Application of Requirements of Law on Value Added Tax and Specific Requirements for Payment and Administering of Value Added Tax" (03.01.2013). https://likumi.lv/ta/en/en/id/254172-procedures-for-applying-the-norms-of-the-value-added-tax-and-individual-requirements-for-the-payment-and-administration-of-value-added-tax Cabinet Regulation No. 40 "Regulations Regarding Value Added Tax Returns" (15.01.2013). https://likumi.lv/ta/en/en/id/254279-regulations-regarding-value-added-tax-returns Cabinet Regulation No.237 "On Declaration of Transactions in Cash" (10.04.2007). https://likumi.lv/ta/id/155755-skaidra-nauda-veikto-darījumu-deklaresanas-noteikumi Cabinet Regulation No. 178 "Procedures for Application of Tax Relief Determined in International Agreements for Prevention of Double Taxation



	<p>and Tax Evasion" (30.04.2001). https://likumi.lv/ta/en/en/id/14132-procedures-for-application-of-tax-relief-determined-in-international-agreements-for-prevention-of-double-taxation-and-tax-evasion</p> <ul style="list-style-type: none"> • Cabinet Regulation No. 149 "Procedures for Crediting the State Budget Current Payable Taxes and Overdue Tax Payments" (18.04.2000) • Cabinet Regulation No. 103 "Procedure for Transfer of Taxes, Stamp Duties and Other Compulsory Payments to the State Budget" (18.04.1995). https://likumi.lv/ta/id/321021-noteikumi-par-atbalsta-programmu-viena-dzivokla-dzivojamo-maju-atjaunosanai-un-energoefektivitates-paaugstinasanai • Cabinet Regulation No. 109 "Regulation on State Fee for Issuing the Game License, Seasonal Card, Game license for Foreign Citizens and Permits for Exporting of Game Trophies and the order of Exporting of Game Trophies" (02.03.2004). https://likumi.lv/ta/id/85179-noteikumi-par-valsts-nodevu-par-mednieka-aplicibas-mednieka-sezonas-kartes-un-medibu-atlaujas-izsniegšanu-par-atlaujas-izsnieg... • State Revenue Service: Online VAT Payers Register. http://www6.vid.gov.lv/VID_PDB/PVN • State Revenue Service: Tax Debt Online Register. http://www6.vid.gov.lv/VID_PDB/NPAR • Lursoft: Register of commercial entities. http://www.lursoft.lv • State Revenue Service: "Home page". https://www.vid.gov.lv/en?utm_source=https%3A%2F%2Fwww.google.fi%2F
Risk rating	Low risk Specified risk

Element	Description, Analysis
1.1.5	There shall be adequate protection of the supply base from unauthorised and illegal activities, such as illegal logging, mining, and encroachment.
Findings	<p>Scale of assessment</p> <p>Woody feedstock harvesting, production and sourcing from forests in Latvia are regulated by applicable national legislation.</p> <p>Analysis</p> <p>Forest harvesting in Latvia is regulated by the Law on Forests. The State Forest Service periodically controls how forest operations in cutting areas are being or have been implemented according to the existing legal acts. The State Forest Service has an annual control plan. Even though legal authorities have increased control of illegal logging in Latvia, some illegal logging still occurs. Before performing logging activities, every forest owner must obtain a harvesting permit. The institution responsible for issuing harvesting permits is the State Forest Service. A harvesting permit is issued by a professional forestry official (a forester) following the requirements of the national forest legislation. A felling permit is not issued in 1% of cases of application.</p> <p>A harvesting permit is not required for certain types of felling works, that is, pre-commercial thinning, cutting of dead and windfall trees, maintenance of forest clearings etc.</p> <p>There has been a significant effort to implement tighter controls over illegal logging in Latvia. According to the State Forest Service, the share of known illegally logged wood in Latvia is very minor (below 0.2% of the total felled timber volume). The share has been relatively stable and proportionally distributed in private and public forests. Moreover, the forest governance portal of the Chatham House, UK – which monitors illegal logging globally - does not record any illegal logging activities in Latvia (Chatham House 2023). This suggests that the incidence and the risks of illegal logging in Latvia are low.</p> <p>The risk of corruption among forestry officials is substantially minimised through the implementation of controls over the issued harvesting permits and completed forestry works. Over the last three years, there have been no official cases of bribery reported among persons responsible for issuing harvesting licences. Moreover, Latvia's current</p>

	<p>standing on the Transparency International Corruption Perception Index is good: it is ranked the 39th least corrupt out of 180 countries with a score of 59 out of 100 in 2022.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the relevant legislation and regularly monitors and controls all matters related to illegality.</p> <p>Risk conclusions and justifications</p> <p>Based on the above analysis, the risk for this indicator is assessed as low.</p>
Means of verification	<ul style="list-style-type: none"> • Overall evaluation of data from overseeing institutions • Assessment of potential impacts at an operational level and of measures to minimise impacts • Regional Best Management Practice manuals • Supply contracts • Monitoring results • Relevant legislation
Evidence reviewed	<ul style="list-style-type: none"> • Galiojimas • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • Transparency International. (2022). "Corruption Perceptions Index Latvia". https://www.transparency.org/en/countries/latvia
Risk rating	Low risk Specified risk

Principle 2: Feedstock sourcing does not harm the environment

Criterion 2.1: Biodiversity is maintained or enhanced

Element	Description, Analysis
2.1.1	Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply base shall be identified.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers key species, habitats, ecosystems and nature conservation areas within legally defined forests in Latvia.</p> <p>Analysis</p> <p>In Latvia, the information available on the location and geographical distribution of nature conservation areas, rare, threatened and endangered species, habitats and HCV can be considered sufficient. There are no major gaps in the knowledge of important nature conservation areas. Most important forest areas with a high concentration of nature conservation values have been identified and designated as protected areas at the national and/or EU level (Natura 2000 sites). Expert consultation suggests that after completing the state-wide EU habitat inventory (2017-2020) and in line with EU Biodiversity Strategy 2030 the process of designation of new protected areas for the conservation of EU habitats is initiated in Latvia.</p> <p>The forests in Latvia have not been examined fully for HCV by the relevant state authority, even though the major areas with a high concentration of HCVs have been identified and are covered by the network of protected nature areas with different protection regimes. Active survey and identification of woodland key habitats have taken place in state-managed forests and EU-protected habitats have taken place in all forests, but still, there is limited information on the location of HCVs in non-certified forests.</p> <p>The assessment is provided for the categories of HCVs 1-4 that are related to ecosystem and biodiversity.</p> <p>HCV Category 1</p> <p>HCV category 1 includes major locations of concentrations of species listed in the EU Habitat and EU Birds directive annexes are mapped on the national level through</p>

	<p>environmental protection and legislation. However, there is no prohibition in national legislation to harvest timber in EU habitats. The current level of information on biodiversity is sufficient to identify most places where large concentrations of protected species are located. It can be stated that major sites for rare, threatened and endangered species are known, and protected territories have been established for most species and are known.</p> <p>Latvia has 658 specifically protected areas (SPAs) (Nature Conservation Agency 2023) as well as 333 Natura 2000 sites, 98 sites under the Birds Directive and 329 sites of community importance (Habitats Directive). The total area of protected nature territories constitutes 18.2% of the total land area of the country. Overall, 168 species and 62 habitats must be protected under relevant EU regulations (Biodiversity Information System of Europe 2023).</p> <p>In 2004 when Latvia joined the European Union, a network of protected areas of EU importance Natura 2000 sites was designated in Latvia. As a basis for the Natura 2000 network, the existing national system of specially protected territories was used and amended (5th National Report to the Convention of Biological Diversity of Latvia 2014).</p> <p>In Natura 2000 sites in Latvia, forests cover the largest proportion of territories and form the largest proportion of the habitat types included in the EU Habitats Directive's Annex I. These include habitats, such as Wooded dunes of the Atlantic, Continental and Boreal region (2180), Western taiga (9010*), Fennoscandian natural old broad-leaved forests (9020*), Fennoscandian herb-rich forests with <i>Picea abies</i> (9050), Fennoscandian deciduous swamp forests (9080*), Coniferous forests on, or connected to, glaciofluvial eskers (9060), Tilio-Acerion forests on slopes, screes and ravines (9180*), bog woodlands (91D0*), and Alluvial forests with <i>Alnus glutinosa</i> and <i>Fraxinus excelsior</i> (<i>Alno-Padion</i>, <i>Alnion incanae</i>, <i>Salicion albae</i>; 91E0*), Central European lichen Scots pine forests (91T0)⁷. These forest habitats promote the existence of a large variety of biodiversity components including many rare, threatened species.</p> <p>Several Natura 2000 sites in Latvia are essential for the conservation of threatened bird species that are almost extinct in many EU countries, with still large, though shrinking populations. Thus, Latvian bird populations serve as donor populations for other parts of Europe (5th National Report to the Convention of Biological Diversity of Latvia 2014).</p> <p>In addition to mentioned protected territories, BirdLife International's Important Bird Areas (IBA) need to be mentioned as known places of concentrations of rare, threatened and endangered species. Most of the inland IBAs in Latvia cover coastal lagoons, lakes, river flood-plains, large peatlands and fishpond complexes or relatively plain forested areas. Almost half (44%) of IBAs are located in forest habitats. All IBAs overlap to a large extent with existing nature conservation areas (especially protected nature territories) and Natura 2000 territories. All IBAs overlap with the existing 6 Ramsar Convention sites in Latvia.</p> <p>Information on rare, threatened and endangered (RTE) species protected territories, nesting sites and habitats, recognized and protected by national legislation is available from the National Nature Data Management System OZOLS where biodiversity-related data is stored in. NCA is responsible for the maintenance and development of the system, as stated in the national regulations. Data stored in the system have multiple uses in the implementation of national legislation regarding nature conservation (issuing permits, control, planning, environmental impact assessments, reporting on the habitat and species conservation status, etc.). Data held in the State Register of Forests (SRF) administrated by the State Forest Service are also cross-checked during the processing for issuing felling permits against limitations of forest management activities. However, given several important habitat sites, e.g., the nesting areas of many species included in the Birds Directive Annex I, are not identified within the State Register of Forests. This can result in forest management activities threatening the conservation status of many species through habitat removal and fragmentation. Moreover, data on habitats of specially protected species are not complete, thus there are some cases of destruction of such sites, even though the mapping of EU forest habitats was carried out in Latvia from 2017 until 2020 by Nature Conservation Agency.</p>
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⁷ With * are marked priority habitats.



Considering the facts above, there is a specified risk that all key species, habitats, ecosystems, and HCVs on biodiversity under this category are not comprehensively identified.

HCV category 2

This includes high conservation value large woodland territories: UNESCO world heritage sites, Ramsar sites, forests in strict nature reserves, biosphere reserves, and reserves of national or regional parks. Due to historical land use and forestry practices the majority of present forests in Latvia are semi-natural ecosystems with small insertions of close-to-natural forest stands. There are no landscape-scale semi-natural forests with viable populations of most naturally occurring species exist in the country. Surveys show that in previous centuries all Latvian forests were under various management activities varying from extensive to very intensive forestry with substantial land use change. First, forestry practices were suspended in wetland forest stands located around big bogs due to the establishment of strict nature reserves of big wetlands. In the 1970s, forestry practices were suspended in other valuable forests on account of the creation of nature reserves. Six Ramsar convention sites are designated in Latvia. Other important areas for the biodiversity of large areas include valuable forests in national parks, landscape protection areas and biosphere reserves. All of them are managed under nature management plans that contain provisions related to forest management. A majority of the important landscape-level ecosystems are designated as nature conservation areas at a national level. The risk for this category is considered low due to the strong legal framework and existing network of nature-protected territories.

HCV, category 3

This includes Natura 2000 sites, EU-protected habitats and woodland key habitats. Natura 2000 sites comprise 11.3% of the total forest area. In total, various types of protected forests take up 0.51 million ha. 17-84% of protected species are related to forests in every group of organisms on which information is available. There are 11 types of protected forest habitats in Latvia.

There are no virgin forests in Latvia. The remaining relatively small areas of old-growth forests are mostly under protection and partially are included in the strict reserves or strict reserve zones of nature protection territories. Representative samples of natural forest habitats and valuable ecosystems have been surveyed in state forests, identified and protected under the Habitats Directive (Council Directive 92/43/EEC on the Conservation of natural habitats and of wild fauna and flora) and designated as Natura 2000 sites. Natura 2000 sites overlap with national protected areas and are protected on a national as well as an international level. Semi-natural forest parcels with high biodiversity within state-owned forest areas are identified as woodland key habitats (WKH) and EU-protected habitats. Aggregations of WKHs and EU-protected habitats are designated in protected territories – nature reserves, national parks, landscape protection areas, and biosphere reserves at the national level or as Natura 2000 sites at the EU level. However, there are areas of WKHs and EU-protected habitats that are outside protected areas, both in the state- and privately-owned forests. According to current regulations, forest areas within the territory of Natura 2000 sites should be managed by both forest management and nature management plans. At the moment, not all Natura 2000 sites have nature management plans. Therefore, the majority are managed only by general nature protection legislation. Many WKHs and EU-protected habitats have certain levels of protection either by falling inside a Natura 2000 territory or are voluntarily protected by certified forest managers. Given the above considerations, the risk level for this subcategory is considered to be low.

HCV, category 4

This includes ecosystem protection forests and protection forests, i.e. forest areas important for securing basic environmental functions. Latvian national legislation contains provisions for protecting forests that are vital in the protection of water resources e.g. the coastal protection zone along the Baltic Sea and the Gulf of Riga, protection belts along rivers and lakes, protection zones around mires, protection belts around urban areas. Special regulations of forest management are applied by limiting felling techniques to provide critical ecosystem services such as soil, air, water and man's living environment protection. Implementation of the forest law is provided



	<p>through forest management plans, which are obligatory for all forest owners. The risk for this category is considered low due to the strong legal framework the aimed at protection of ecosystem services through protection belt legislation.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. The National Heritage Board (formerly the State Inspection for Heritage Protection) is responsible for the supervision of compliance with restrictions on cultural areas and objects of the cultural and historical heritage associated with trees and forests. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>As the risk class for HCV Category 1 is assessed as specified, the risk class for this Indicator is also assessed as specified.</p>
Means of verification	<ul style="list-style-type: none">• Natural data management system "Ozols" (Nature Data Management System OZOLS Dabas aizsardzības pārvalde fe/);• The "Woodland key habitat instrument" (http://latbio.lv/MBI/)• Maps, interviews, regional, publicly available data from credible third-parties• Reports and maps of environmental NGOs• Relevant webpages of the State Forest Service, Nature Conservation Agency and EU agencies• Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none">• Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests• Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories• Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories• Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F• Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam• European Commission: "The Birds Directive". https://ec.europa.eu/environment/nature/legislation/birdsdirective/index_en.htm• State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums• European Commission: "The Habitats Directive". https://ec.europa.eu/environment/nature/legislation/habitatsdirective/index_en.htm• Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes• Law on Compensation for Restrictions on Economic Activities in Protected Areas (04.04.2013). https://likumi.lv/ta/en/en/id/256138-on-compensation-for-restrictions-on-economic-activities-in-protected-territories• Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju• Law on Rio de Janeiro Convention on Biological Diversity (31.08.1995, amendments 08.09.1995). https://likumi.lv/ta/id/36679-par-1992-gada-5-junija-riodezaneiro-konvenciju-par-biologisko-daudzveidibu• Law on Convention for the Conservation of European Wildlife and Natural Habitats, Bern, 1979 (17.12.1996, amendments 03.01.1997). https://likumi.lv/ta/id/41733-par-1979-gada-bernes-konvenciju-par-eiropas-dzivas-dabas-un-dabisko-dzivotnu-aizsardzibu• Law on Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972 (17.02.1997, amendments 26.02.1997). https://likumi.lv/ta/id/42381-



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	<p>par-konvenciju-par-pasaules-kulturas-un-dabas-mantojuma-aizsardzibu</p> <ul style="list-style-type: none"> • Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju • Ministry of Environmental Protection and Regional Development. (2014). 5th National Report to the Convention on Biological Diversity Latvia. • Cabinet Order Nr. 583 "On Environmental Policy Strategy 2021-2027" (31.08.2022). https://likumi.lv/ta/id/335137-par-vides-politikas-pamatnostadnem-2021-2027-qadam • Biodiversity Information System for Europe: "Latvia". https://biodiversity.europa.eu/countries/latvia
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.1.2	Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the supply base shall be identified and evaluated.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the threats to and impacts on the identified key species, habitats, ecosystems, and areas of high HCV pertaining to biodiversity in legally defined forests in Latvia.</p> <p>Analysis</p> <p>There exists a legal and institutional framework aimed at protecting the high nature conservation values in forests. The management of established protected nature areas is regulated by the Law on the Conservation of Species and Biotopes and the General Regulations on Protection and Use of Specially Protected Nature Territories. The management of forests according to the Law on Forests is based on the forest management plan, which includes a special section on nature protection measures where the protected species, habitats and other environmental protection values or objects are listed, marked on the maps with prescribed and detailed protection measures. Forest management plans for private forests shall have a special part related to forest protection and the implementation of requirements for environmental protection. Generally, Latvian legislation on nature conservation corresponds to the requirements of the EU Directives, Convention of Biodiversity (CBD) and other conventions (CBD 2023).</p> <p>The Law on Forests and subordinated normative regulations regulate harvesting depending on the management and protection regime assigned. Special regulations for forest management apply to forests by raising the cutting age and limiting felling techniques to provide critical ecosystem services such as soil, air, water and man's living environment protection. The forestry operations shall be planned and implemented following the requirements of the regulations on tree harvesting in forest land specified in the Law on Forests. There are requirements for the protection of nesting places of rare and endangered bird species as well as detailed requirements to leave trees and dead wood for biodiversity protection in logging sites.</p> <p>Information on rare, threatened and endangered (RTE) species protected territories, nesting sites and habitats, recognized and protected by national legislation is available from the National Nature Data Management System OZOLS where biodiversity-related data is stored in. NCA is responsible for the maintenance and development of the system, as stated in the national regulations. Data stored in the system have multiple uses in the implementation of national legislation regarding nature conservation (issuing permits, control, planning, environmental impact assessments, reporting on the habitat and species conservation status, etc.). Data held in the State Register of Forests (SRF) administrated by the State Forest Service are also cross-checked during the processing for issuing felling permits against limitations of forest management activities. However, in the absence of information related to several important habitat sites, e.g., the nesting areas of many species included in the Birds Directive Annex I, woodland key habitats and/or EU habitats, this can result in forest management activities threatening the</p>



	<p>conservation status of many species through habitat fragmentation and removal.</p> <p>Intensive logging is linked to the disturbance and loss of forest habitats of several rare, threatened and endangered bird species, particularly in areas important for bird breeding and nesting (Bird International's Important Bird Areas). Most of these areas are overlapping with existing nature protection territories, most of which are territories with less stringent nature protection requirements such as nature parks, protected landscape areas, and National Parks (except strict nature protection zoning), where active forest management, including harvesting in clear-cuts, is allowed. Thus, the actual protection regime in these territories in practice does not differ much from commercial forests outside protected nature territories where rare, threatened and endangered species and habitats are protected only through micro-reserves. The reduction of nature protection and biological diversity needs in favour of commercial interests can be linked to the unfavourable status of protection of several rare, threatened and endangered forest bird species (black stork, lesser spotted eagle for instance).</p> <p>The detailed assessment done concerning forests under various HCV Categories in indicator 2.1.1 suggests that threats to and impacts on the identified key species, habitats, ecosystems, and areas of HCV pertaining to biodiversity are not properly identified and evaluated for uncertified forests in Latvia falling under Category 1. Moreover, under the same category, one of the nature conservation-related problems in forests owned by the State Forest Enterprise (LVM), and private forest owners is wood sourcing from forest sites mapped as forest habitats of EU importance under the EU Habitats Directive. Legislation in Latvia does not prohibit the State Forest Service to issue cutting permits on sites where EU forest habitats are mapped. Expert consultation suggests that there have been some changes recently with the State Forest Service declining permits for cutting EU forest habitats within Natura 2000 sites. Expert consultation suggests that there are a couple of court cases on those issues recently in Latvia (one involving the State Forest Enterprise, LVM).</p> <p>Moreover, concerning Category 6, it can be concluded that there is a risk of damage and/or destruction of high conservation values. The risk largely stems from (i) the facts that there are isolated cases of destruction/damaging of objects of cultural heritage in uncertified private forests that do not have official protection status, (ii) the general opinion of stakeholders regarding a lack of awareness by private forest owners of the cultural heritage values in their forests, (iii) frequent negligence of harvesting companies about preserving objects of cultural heritage, and (iv) unwillingness of private forest owners to communicate/notify authorities about objects of cultural heritage in their forests due to a fear of restrictions on tree harvesting.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. The National Heritage Board (formerly the State Inspection for Heritage Protection) is responsible for the supervision of compliance with restrictions on cultural areas and objects of the cultural and historical heritage associated with trees and forests. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis the risk class for this Indicator is assessed as specified.</p>
Means of verification	<ul style="list-style-type: none">• Guidance provided by BPs to suppliers/forest operators regarding threats to the identified forests and areas of high conservation values, and verification of conformance through field inspections• Best Management Practice manuals• Standard Operating Procedures• Records of biomass producers' field inspections• Monitoring records• Interviews with staff, stakeholders• Natural data management system "Ozols" (Nature Data Management System OZOLS Dabas aizsardzības pārvalde fe/);



	<ul style="list-style-type: none"> • The “Woodland key habitat instrument” (http://latbio.lv/MBI/) • Maps, interviews, regional, publicly available data from credible third parties • Reports and maps of environmental NGOs • Relevant webpages of the State Forest Service, Nature Conservation Agency and EU agencies • Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 “General Regulations on Protection and Use of Specially Protected Nature Territories” (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). “Protected areas”. https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam • European Commission: “The Birds Directive”. https://ec.europa.eu/environment/nature/legislation/birdsdirective/index_en.htm • State Forest Service: “About us”. https://www.vmd.gov.lv/lv/par-mums • European Commission: “The Habitats Directive”. https://ec.europa.eu/environment/nature/legislation/habitatsdirective/index_en.htm • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • Law on Compensation for Restrictions on Economic Activities in Protected Areas (04.04.2013). https://likumi.lv/ta/en/en/id/256138-on-compensation-for-restrictions-on-economic-activities-in-protected-territories • Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju • Law on Rio de Janeiro Convention on Biological Diversity (31.08.1995, amendments 08.09.1995). https://likumi.lv/ta/id/36679-par-1992-gada-5-junija-riodezaneiro-konvenciju-par-biologisko-daudzveidibu • Law on Convention for the Conservation of European Wildlife and Natural Habitats, Bern, 1979 (17.12.1996, amendments 03.01.1997). https://likumi.lv/ta/id/41733-par-1979-gada-bernes-konvenciju-par-eiropas-dzivas-dabas-un-dabisko-dzivotnu-aizsardzibu • Law on Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972 (17.02.1997, amendments 26.02.1997). https://likumi.lv/ta/id/42381-par-konvenciju-par-pasaules-kulturas-un-dabas-mantojuma-aizsardzibu • Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju • Ministry of Environmental Protection and Regional Development. (2014). 5th National Report to the Convention on Biological Diversity Latvia. • Cabinet Order Nr. 583 “On Environmental Policy Strategy 2021-2027” (31.08.2022). https://likumi.lv/ta/id/335137-par-vides-politikas-pamatnostadnem-2021-2027-gadam • Biodiversity Information System for Europe: “Latvia”. https://biodiversity.europa.eu/countries/latvia • Ministry of Culture: “Conservation of historic monuments”. https://www.km.gov.lv/en/conservation-historic-monuments
Risk rating	Low risk <u>Specified risk</u>

Element	Description, Analysis
2.1.3	Key species, habitats, ecosystems, and areas of high conservation value (HCV)



	pertaining to biodiversity in the supply base shall be maintained or enhanced.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in legally defined forests in Latvia.</p> <p>Analysis</p> <p>According to the Law on Forests, General Regulations on Protection and Use of Specially Protected Nature Territories and Law on the Conservation of Species and Biotopes, the management and protection regime of a particular forest territory determine restrictions for forest use. The management of established protected areas is regulated by the latter two pieces of legislation mentioned above. The management of some protected areas within the forests – according to the Law on Forests – is done based on the forest management plan. The management plan includes provisions for nature protection measures where the protected species, habitats, HCVs and other environmental protection values or objects are listed and marked on the maps with prescribed and detailed protection measures.</p> <p>The statistical information on Latvian protected areas, rare and endangered species found in Latvian forests and other relevant data can be found on the website of the State Forest Service and Nature Conservation Agency. The Regulations on the preparation of forest management schemes and forest management plans state that the forest management plan for state forests shall include sections related to forest protection against fires, sanitary protection, and biodiversity protection, recreational and social functions of forests. Forest management plans for private forests have parts relating to forest protection and implementation of requirements for environmental protection, having obtained existing data from the environmental institutions and/or managing authorities of protected areas. The forest operations shall be planned and implemented while following the requirements set up in the regulations on forest felling. There are provisions in the regulations mentioned for seasonal harvesting operations, i.e., some final felling and thinning works are not allowed from 1st April until 1st of July. There are requirements for the protection of nesting places of rare and endangered bird species as well as detailed requirements to leave trees and deadwood for biodiversity protection on logging sites. The maintenance of buffer zones along watercourses or open areas as well as some limitation concerning the protection of soil against erosion is foreseen.</p> <p>During the preparation process of a new management plan all relevant data shall be collected and, together with analyses of the previous management cycle, be incorporated into the new management plan and consequently into operational practice. Nature protection data from state institutions are used in the preparation of forest management plans. In case the forest property is located within a territory with a nature protection status, the forest owner shall consult the managing authority of the nature protection territory.</p> <p>The State Forest Service periodically controls how legal acts targeted at protecting natural values, objects and protected areas are implemented.</p> <p>The maintenance of forest biological diversity is affected by the economic activities in the countryside according to the outcomes of the report (5th National Report to the Convention on Biological Diversity). The report outlines the fact that the forest often is seen as the only income for inhabitants of the countryside and this contributes to the unsustainable use of forests. Other factors that impact forest biodiversity negatively are melioration, construction of forest roads, and lack of natural disturbance in particular forest habitats.</p> <p>The detailed assessment done concerning forests under various HCV Categories under indicators 2.1.1 and 2.1.2 suggests that the key species, habitats, ecosystems, and areas of HCV biodiversity falling under HCV Categories 1 and 6 under the risk of not being maintained or enhanced adequately.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. Regular monitoring of the enforcement is conducted and reported by the</p>

	<p>concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis the risk class for this Indicator is assessed specified.</p>
Means of verification	<ul style="list-style-type: none"> • Guidance provided by BPs to suppliers/forest operators regarding threats to the identified forests and areas of high conservation values, and verification of conformance through field inspections • Best Management Practice manuals • Standard Operating Procedures • Records of biomass producers' field inspections • Monitoring records • Interviews with staff, stakeholders • Natural data management system "Ozols" (Nature Data Management System OZOLS Dabas aizsardzības pārvalde fe/); • The "Woodland key habitat instrument" (http://latbio.lv/MBI/) • Maps, interviews, regional, publicly available data from credible third parties • Reports and maps of environmental NGOs • Relevant webpages of the State Forest Service, Nature Conservation Agency and EU agencies • Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam • European Commission: "The Birds Directive". https://ec.europa.eu/environment/nature/legislation/birdsdirective/index_en.htm • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • European Commission: "The Habitats Directive". https://ec.europa.eu/environment/nature/legislation/habitatsdirective/index_en.htm • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • Law on Compensation for Restrictions on Economic Activities in Protected Areas (04.04.2013). https://likumi.lv/ta/en/en/id/256138-on-compensation-for-restrictions-on-economic-activities-in-protected-territories • Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju • Law on Rio de Janeiro Convention on Biological Diversity (31.08.1995, amendments 08.09.1995). https://likumi.lv/ta/id/36679-par-1992-gada-5-junija-riodezaneiro-konvenciju-par-biologisko-daudzveidibu • Law on Convention for the Conservation of European Wildlife and Natural Habitats, Bern, 1979 (17.12.1996, amendments 03.01.1997). https://likumi.lv/ta/id/41733-par-1979-gada-bernes-konvenciju-par-eiropas-dzivas-dabas-un-dabisko-dzivotnu-aizsardzibu • Law on Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972 (17.02.1997, amendments 26.02.1997). https://likumi.lv/ta/id/42381-par-konvenciju-par-pasaules-kulturas-un-dabas-mantojuma-aizsardzibu • Law on International Plant Protection Convention (05.06.2003). https://likumi.lv/ta/id/76607-par-starptautisko-augu-aizsardzibas-konvenciju



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	<ul style="list-style-type: none"> Ministry of Environmental Protection and Regional Development. (2014). 5th National Report to the Convention on Biological Diversity Latvia. Cabinet Order Nr. 583 "On Environmental Policy Strategy 2021-2027" (31.08.2022). https://likumi.lv/ta/id/335137-par-vides-politikas-pamatnostadnem-2021-2027-gadam Biodiversity Information System for Europe: "Latvia". https://biodiversity.europa.eu/countries/latvia Ministry of Culture: "Conservation of historic monuments". https://www.km.gov.lv/en/conservation-historic-monuments
Risk rating	Low risk Specified risk

Criterion 2.2: Ecosystem productivity, functions, and services are maintained or enhanced

Element	Description, Analysis
2.2.1	Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: (a) forests, (b) peatlands, (c) wetlands and (d) highly biodiverse grassland.
Findings	<p>Sale of assessment</p> <p>The scale of assessment covers legally defined forest land in Latvia.</p> <p>Analysis</p> <p>Conversion is mainly regulated by the Law on Forest. Forest conversion is typically defined as the cutting that is done to enable the use of land for purposes other than silviculture. The Law on Forests defines forests as an 'ecosystem in all stages of its development where the major producer of organic mass is trees the height of which at the particular location may reach at least five metres and the present or potential projection of the crown of which is at least 20 per cent of the area covered by the forest stand'. The General Regulations for the Planning, Use and Building of the Territory, General Regulations on Protection and Use of Specially Protected Nature Territories and Law on the Conservation of Species and Biotopes also have provisions regulating forest conversion in Latvia. Converting forest land into other categories is prohibited in protected territories such as forest reserves, forests for protection of ecosystems, protection belt forests (Baltic Sea and Riga Bay), forests of protective zones in state parks and other forests categories mentioned in the Law on Forests. The conversion of forest land into other land use categories is regulated by existing legal territory planning and forestry framework.</p> <p>As mentioned in Indicator 1.1.1, according to Section 21 of the Law on Forests, a forest owner or lawful possessor must regenerate a forest stand after felling or damages (by e.g. fire, diseases, wind, floods) that cause the basal area of the forest stand to become smaller than the critical basal area set by the Law. Regeneration could be done artificially, naturally or a combination of both means within five years and in the case of a special site like the marsh, mesotrophic mire, drained peatland, bog and marsh within 10 years after harvesting. The State Forest Service enforces the above rule and imposes a fine for noncompliance. There is no evidence that the above rule is violated in Latvia on any notable scale.</p> <p>The conversion of forest land into other categories is allowed only in a few exceptional cases when deforestation is necessary for construction, mining, establishing agricultural land, and restoration of specially protected habitat restoration. The conversion may take place if the person initiating conversion has been issued an administrative act, which gives the right to undertake those activities, and the person pays state compensation for adverse effects associated with deforestation. The owner of the land is obliged to pay state compensation for deforested land if the land use type in National Cadastre Information System is established as forest. The compensation includes fees: 1) for loss of carbon dioxide sequestration potential, 2) for the loss of biodiversity, and 3) for the degradation of environmental and natural resource protection and sanitary functions.</p> <p>The State Forest Service periodically controls the application of forestry and territorial</p>



	<p>planning regulations related to deforestation and compiles statistics. Statistical data shows that there are only a few cases of violation of forestry law regarding deforestation. Violation cases are typically of small magnitude ranging from a few cut trees along the construction site to deforestation in small areas and following transformation into a building, ponding or other land use types (State Forest Service 2022). There is no information on any large-scale illegal transformation of forest land.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. State Land Service enforces the laws related to land. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis the risk can be considered low for this indicator.</p>
Means of verification	<ul style="list-style-type: none"> • Historical maps and consultation with stakeholders • Regional, publicly available data from a credible third party • The existence of a strong legal framework in the region • Inquiry to the State Forest Service, municipalities
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • State Immovable Property Cadastre Law (01.12.2005). https://likumi.lv/ta/en/en/id/124247-state-immovable-property-cadastre-law • Civil Law (28.01.1937). https://likumi.lv/ta/en/en/id/225418-civil-law • State Unified Computerized Land Register: https://www.lursoft.lv/en/land-register • Property Guide Latvia: "State Land Service". http://propertyguide.lv/en/agencies/state-land-service/ • State Forest Service. (2022). Latvian Forest Sector in Facts and Figures 2022. • Cabinet Regulation No. 240 "General Regulations for the Planning, Use and Building of the Territory" (30.04.2013). https://likumi.lv/ta/en/en/id/256866-general-regulations-for-the-planning-use-and-building-of-the-territory
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.2	Ecosystems, their health, vitality, functions and services in the supply base shall be maintained or enhanced.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers ecosystem health, vitality, functions and services in legally defined forests in Latvia.</p> <p>Analysis</p> <p>The maintenance and management of key species, habitats, ecosystems, and areas of HCV are mandated by the Law on Forests, General Regulations on Protection and Use of Specially Protected Nature Territories and Law on the Conservation of Species and</p>



	<p>Biotopes.</p> <p>The protection of nature, key habitats, biodiversity and ecosystems in Latvia is regulated by the Law on Forests as well as General Regulations on Protection and Use of Specially Protected Nature Territories. In accordance with the procedure specified in the latter, 658 specifically protected areas (SPAs) are established in Latvia. The SPAs are defined as the geographical areas brought under special state-level protection for safeguarding and maintaining biodiversity, ecosystems, habitats for rare species, landscapes, geological and geomorphological formations and territories important for recreational and educational purposes (Nature Conservation Agency 2023). According to the General Regulations on Protection and Use of Specially Protected Nature Territories, tree felling is prohibited in SPAs. Sections 35 -38 of the Law on Forests lay out specific provisions for the protection of nature in the forests. There is no evidence of the violation of the above articles in Latvia on any notable scale.</p> <p>In Latvia, the information available on the location and geographical distribution of nature conservation areas, rare, threatened and endangered species, habitats and HCVs can be considered sufficient. There are no major gaps in knowledge on important nature conservation areas. Most important forest areas with a high concentration of nature conservation values have been identified and designated as protected areas at the national and/or EU level (Natura 2000 sites) and protected under the legislation mentioned above. Expert consultation suggests that after completing the state-wide EU habitat inventory (2017-2020) and in line with EU Biodiversity Strategy 2030 the process of designation of new protected areas for the conservation of EU habitats is initiated in Latvia. Moreover, as mentioned in Indicator 1.1.1, Section 21 of the Law on Forests dictates that a forest owner or lawful possessor must regenerate a forest stand after felling or damages (by e.g. fire, diseases, wind, floods) that cause the basal area of the forest stand to become smaller than the critical basal area set by the Law. Regeneration could be done artificially, naturally or a combination of both means within five years and in the case of a special site like the marsh, mesotrophic mire, drained peatland, bog and marsh within 10 years after harvesting. The State Forest Service enforces the above rule and imposes a fine for noncompliance. There is no evidence that the above rule is violated in Latvia on any notable scale.</p> <p>The Law on Forests sets definitive boundaries and requirements for forest management. No additional official forest management recommendations exist. For harvesting trees fulfilling the minimum diameter, age and basal area limits set by the Law, no prior permission need to be taken from the State Forest Service. However, for harvesting the trees not fulfilling such limits such as a diameter below 12 cm, prior permission from the State Forest Service has to be taken. There is no evidence that conventional harvesting rules and regulations are violated in Latvia on any notable scale.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above discussion, it can be concluded that ecosystem health, vitality, functions and services in legally defined forests in Latvia are well maintained and enhanced. Thus, this indicator is given a low risk class.</p>
<p>Means of verification</p>	<ul style="list-style-type: none"> • Guidance provided s to suppliers/forest operators, regarding threats to the identified forests and areas of high conservation values, and verification of conformance through field inspections • Best Management Practice manuals • Standard Operating Procedures • Records of BP's field inspections • Monitoring records • Interviews with staff, stakeholders • Natural data management system "Ozols" (Nature Data Management System OZOLS Dabas aizsardzības pārvalde fe/);



	<ul style="list-style-type: none"> • The “Woodland key habitat instrument” (http://latbio.lv/MBI/) • Maps, interviews, regional, publicly available data from credible third parties • Reports and maps of environmental NGOs • Relevant webpages of the State Forest Service, Nature Conservation Agency and EU agencies • Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 “General Regulations on Protection and Use of Specially Protected Nature Territories” (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). “Protected areas”. https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • European Commission: “The Birds Directive”. https://ec.europa.eu/environment/nature/legislation/birdsdirective/index_en.htm • State Forest Service: “About us”. https://www.vmd.gov.lv/lv/par-mums • European Commission: “The Habitats Directive”. https://ec.europa.eu/environment/nature/legislation/habitatsdirective/index_en.htm
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.3	Soil quality in the supply base shall be maintained or enhanced.
Findings	<p>Scale of assessment</p> <p>The supply base covers the legally defined forests in Latvia.</p> <p>Analysis</p> <p>The Law on Forests has provisions to maintain and enhance soil quality in forests in Latvia. Section 34 of the Law specifies that forest management must be done in such a way as to preserve the ability of the forest to protect the soil from erosion. Section 6 prohibits damage to soil by any person while staying in the forests. Overall, the special regulations on environmental protection in forest management under the Law on Forests define the principal requirements for the protection of ecosystem services such as soil, air and water. The General Regulations on Protection and Use of Specially Protected Nature Territories also have provisions for soil protection.</p> <p>The maintenance of buffer zones along watercourses or open areas as well as some limitation concerning the protection of soil against erosion is foreseen in the Regulations on forest felling. The legislation also contains criteria to assess the soil damage caused by forestry machinery. Forest managers shall take into consideration the terrain and soil properties in soil preparation for forest regeneration as well as during timber harvesting and forwarding works. However, no explicit requirements for soil protection (limitations for tree felling on slopes, ravines, etc.) are provided in the national forestry legislation.</p> <p>The State Forest Service periodically controls the implementation of legislation targeting the protection of natural values, objects and protected areas. Annual reports show that identified violations of environmental protection regulations in forest management comprise a minor share of total cases. According to the studies on the impact of forestry machinery on forest soils commissioned by the State Forest Enterprise, Latvijas Valsts Meži (AS LVM), the operation of forest forwarding machinery causes the biggest impact on forest soils. Soil compaction caused by forwarding machinery in forwarding tracks in the plot is estimated to be 3 to 4 times greater than those from intact plot areas. Soil</p>



	<p>compaction is more influenced by the harvesting season than the type of forestry machinery. No substantial differences in regrowth quality have been observed in technological tracks and intact forest areas. Also, no substantial differences have been observed in tree dimensions and species composition. Some species, however, show better growth conditions in forwarding routes/technological tracks. The density of trees is impacted substantially by soil compaction according to the outcomes of the study. The AS LVM has developed recommendations (best management practice guidelines) for reducing negative effects on soil quality.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service and Nature Conservation Agency are the institutions responsible for controlling the fulfilment of the requirements of the relevant laws.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis, the extent of systematic and/or large-scale non-compliance with legally required environmental protection measures has not been sufficient to threaten the forest resources or other environmental values that have been identified. The magnitude of environmental issues, soil in particular, is considered of limited scale. Therefore, this indicator is given a low risk class.</p>
Means of verification	<ul style="list-style-type: none"> • Best Management Practice manuals • Supply contracts • Records of field inspections • Assessment of measures designed to minimise impacts at an operational level • Monitoring records • Interviews with supplier staff, other stakeholders • Publicly available information on the protection of soil • Relevant legislation and their level of enforcement
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • LVM. (2015). Soil treatment for forest restoration [Augsnes apstrāde meža atjaunošanai] • LVM. "Recommendations on reducing the impact of heavy logging equipment on the forest soil" [Ieteikumi, kā samazināt smagās mežizstrādes tehnikas ietekmi uz meža augsni] • Lībiete, Z., Donis, J., Gerra-Inohosa, L., Mūniece, S., Zālītis, T. (2014). "Review report: Methods and technologies for increasing the capital value of the forest" [Metodes un tehnoloģijas meža kapitālvērtības palielināšanai]
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.4	The removal of harvest residues and stumps shall not lead to irreversible negative impacts to the ecosystem.
Findings	Scale of assessment



The scale of assessment covers the removal of harvest residues and stumps from legally defined forests in Latvia.

Analysis

All forest operations including harvesting and post-harvesting clean-up should be planned and implemented in accordance with the requirements set up in forest management regulations of the Law on Forests. The forest operations must be planned and implemented following the requirements and procedures set out in the regulations on forest felling. The regulation contains technological requirements for logging site preparation and logging, but no particular requirements for the removal of harvesting residues are foreseen in the national legislation at the moment. Harvesting works in protected areas must be agreed upon with relevant authorities (state or regional park administrations, protected areas authorities). Before harvesting, a preliminary environmental impact assessment shall be carried out by foresters in state forests and preventive measures selected.

There are no provisions related to the extraction of biomass/feedstock to protect ecosystems, for instance, limitations for the time and the season for extraction according to forest site type, the use of skidding roads, places to store biomass, ban to burning biomass in forests and extraction from certain forest site types (those growing in poor mineral soils), etc. Similarly, no such provisions are included in the State Forest Enterprise (LVM) procedures and best management practice guides. No scientific studies or results are showing negative impacts of biomass-logging residue removal from forests. However, the opinion of forest scientists in Latvia is outlined in a few reports.

The report (Biomassas izmantošanas ilgtspējības kritēriju pielietošana un pasākumu izstrāde: Meža biomasas resursu izmantošanas analīze, novērtējot dažādu mežsīrādes etapu varbūtējo ietekmi uz bioloģiskos daudzveidību, VSIA Vides projekti, 2009) concludes that more research work on effects of logging residue extraction needs to be done to evaluate the potential impacts of thinning works. Until then it is recommended to extract biomass harvested only in areas with very fertile soils, during the winter period, without strain removal. It is also necessary to continue research work in assessing the ecological role of ecological trees in a forest sustainability context to determine the good practice for the extraction of biomass from forest stands in the Latvian situation. As a part of good practice recommendations, it is suggested that logging residuals are not collected in forest site types with low fertility soils, regardless of the composition of soil and moisture conditions. Economic aspects should favour this due to the relatively small amount of logging residues present in stands growing on poor soils and higher costs for feedstock extraction and transport. The authors conclude that the current legislative provisions as well as certification and best practice recommendations do not jeopardise saprophytic and associated species' living environment upon removal of feedstock from the forests.

Regarding harvesting residues, national legislation requires removing felled green unsound spruce wood (dumped, broken trees and large logging residues (10–50 cm in diameter) from the logging plot to limit the spread of root rot fungus (*Heterobasidion annosum*).

Forest site types located on poor soils occupy approximately 10% of the total forest area in the country. Half of it (5%) constitutes wet forest site types. In the case of wet forest site types, harvesting residues are used for the stabilisation of technological tracks and there is no threat to the forest ecosystem from harvesting residue removal. In the case of dry forest site types, generally, a low amount of harvesting residues is generated and there is a low motivation for forest owners to collect harvesting residues as a biomass feedstock. Low motivation is a consequence of the high costs of forwarding and operating mobile chipping equipment. In addition, there are provisions in the national legislation to retain deadwood in the plot which has to be followed by the forest owner/logger. Moreover, stump removal is not a common practice in Latvia.

Enforcement and monitoring

The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories. Regular monitoring of the enforcement is conducted and reported by the

	<p>concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above discussion, it can be concluded that the removal of harvest residues and stumps does not lead to irreversible negative impacts to the ecosystem in Latvia. Thus, this indicator is given a low risk class.</p>
Means of verification	<ul style="list-style-type: none"> • Best Management Practice manuals • Supply contracts • Records of field inspections • Assessment at an operational level of measures designed to minimize impacts on the values identified • Monitoring records • Research studies, reports • Relevant legislation and their level of enforcement
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Law on Specially Protected Nature Territories (02.03.1993). https://likumi.lv/ta/en/en/id/59994-on-specially-protected-nature-territories • Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Law on the Conservation of Species and Biotopes (16.03.2000). https://likumi.lv/ta/en/en/id/3941-law-on-the-conservation-of-species-and-biotopes • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • State Regional Development Agency. (2009). Application of biomass use sustainability criteria and development of measures: Analysis of the use of forest biomass resources, assessing the possible impact of different logging stages on biological diversity [Biomassas izmantošanas ilgtspējības kritēriju pielietošana un pasākumu izstrāde: Meža biomasas resursu izmantošanas analīze, novērtējot dažādu mežsīrādes etapu varbūtējo ietekmi uz bioloģiskos daudzveidību]. A project. • Lazdāns, V., Epalts, E., Kariņš, Z., Kāposts, V., Liepa, J., Blija, T., Āboliņa, A., Laiviņa, S., Lazdiņa, D. (2004). The influence of forest management techniques and technologies on soil properties [Meža apsaimniekošanas tehnikas un tehnoloģiju ietekme uz augsnes īpašībām] • Silava & MNKC. (2012). Report on the study 'Methods and technologies for increasing the capital value of the forest' [Atskaite par pētījuma 'Metodes un tehnoloģijas meža kapitālvērtības palielināšanai']
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
2.2.5	Quality and quantity of ground water, surface water and water downstream shall be maintained or enhanced.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the quality and quantity of ground water, surface water and water downstream connected to legally defined forests in Latvia.</p> <p>Analysis</p> <p>The General Regulations on Protection and Use of Specially Protected Nature Territories, the Law on Protection Belts and the Law on Forests contain a requirement for the protection of water resources, including surface watercourses in forests. One of the functions of protective forests is to maintain the water protection functions of the</p>



	<p>forests. The special management regime is set in forest management plans or management documents for the protected areas where these forests are located to protect water bodies from damage and pollution. The maintenance of buffer zones along watercourses or open areas is foreseen in the regulations on forest felling set by the Law on Forests. Forest felling is to be targeted to maintain biodiversity and to regulate special areas around water courses which are defined in the regulations on forest felling. Regulations on evaluation of compliances of tractors, trailers and other machines in agriculture and forestry set the requirements for forest machinery to prevent possible damage to the environment, including watercourses. In addition, the regulations on forest felling define requirements for preparation for forest felling, use of skidding roads, use of temporary bridges or mats for stream crossings, etc. to protect soil and water streams.</p> <p>The common practice for forest managers is to inspect the logging site together with the contractor to evaluate the harvesting conditions in the area and to discuss and agree on the use of forest felling techniques, taking into account the special conditions of felling areas, including the protection of water streams.</p> <p>The State Forest Service periodically checks compliance with legal acts targeted to the protection of natural values, objects and protected areas. In addition, the regional offices of the Nature Conservation Agency periodically control the management and application of legal requirements for nature protection. The information on violations is compiled in an annual report available on the website of the State Forest Service. Reports of the State Forest Service show that there is no substantial, systematic and/or large-scale non-compliance with legally required environmental protection measures to an extent that threatens the forest resources or other environmental values. The magnitude of environmental issues in forestry is considered of limited scale and is not considered a specified risk in Latvia.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency the General Regulations on Protection and Use of Specially Protected Nature Territories and other nature protection-related regulations. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis it is evident that the quality and quantity of ground water, surface water and water downstream are not at risk due to forestry operations in Latvia and thus this indicator is given a low risk class.</p>
Means of verification	<ul style="list-style-type: none"> • Best Management Practice manuals • Supply contracts • Records of field inspections • Assessment of measures designed to minimize impacts at an operational level • Monitoring records • Interviews with staff, stakeholders • Publicly available information on the protection of soil • Relevant legislation and level of enforcement • Inquiries to Nature Conservation Agency
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories • Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F • Law on Environmental Protection (02.11.2006). https://likumi.lv/ta/id/147917-vides-aizsardzibas-likums • Water Management Law (12.09.2002). https://likumi.lv/ta/en/en/id/66885-water-management-law • Law on Protection Belts (05.02.1997). https://likumi.lv/ta/en/en/id/42348-



	<p>protection-zone-law</p> <ul style="list-style-type: none">• Cabinet Regulation Nr. 936 "Nature Protection Requirements in Forest Management" (18.12.2012). https://likumi.lv/ta/id/253758-dabas-aizsardzibas-noteikumi-meza-apsaimniekosana• Cabinet Regulation Nr. 935 "Rules for felling trees in a forest" (18.12.2012). https://likumi.lv/ta/id/253760-noteikumi-par-koku-cirsanu-meza• Cabinet Regulation Nr. 947 "Regulations on Forest Protection Measures and Declaration of Emergency State" (18.12.2012). https://likumi.lv/ta/id/253786-noteikumi-par-meza-aizsardzibas-pasakumiem-un-arkartejas-situacijas-izsludinasanu-meza• State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.6	Air emissions shall comply with national legislation or in the absence of national legislation with industry best practice.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the air emissions from forestry activities in legally defined forests in Latvia.</p> <p>Analysis</p> <p>The Regulations Regarding Ambient Air Quality regulate the protection, management and monitoring of ambient air pollution. There is no indication of any damage to or influence on air quality from forest operations. There is no report on whether forestry activities and operations have a detrimental impact on air quality. The air quality is influenced by biomass and feedstock users, burning biomass in power plants, households or other facilities. The monitoring and statistical data on air quality and air quality trends are available on the website of the Latvian Environment, Geology and Meteorology Centre (LEGMC).</p> <p>The regulations of forest felling under the Law on Forests clearly define a ban on the burning of biomass in the forests and the implementation of the requirement is controlled by the state institutions. The requirements for forestry machinery are defined in the regulations on evaluation of compliance for tractors, trailers and other machines in agriculture and forestry so that they will not cause damage to the environment.</p> <p>Monitoring and enforcement</p> <p>The Latvian Environment Geology Meteorology Centre is the institution responsible for ambient air monitoring. The monitoring procedures, functions and observation data and monitoring results are available on the website of LEGMC. The State Forest Service is responsible for enforcing and monitoring the enforcement of the Law on Forests.</p> <p>Risk conclusion and justification</p> <p>Based on the above discussion, it can be concluded that air emissions from forestry activities in legally defined forests are insignificant in Latvia. Therefore, the level of risk for this indicator is considered low.</p>
Means of verification	<ul style="list-style-type: none">• Air quality monitoring data• Best Management Practice manuals• Supply contracts• Records of field inspections• Assessment of measures designed to minimize impacts at an operational level• Monitoring records• Relevant legislation and their level of enforcement• Interviews with staff, stakeholders• Publicly available information on the protection of air• Inquiries to environment enforcement authorities (Latvian Environment, Geology and Meteorology Centre).



Evidence reviewed	<ul style="list-style-type: none">• Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests• State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums• Latvian Environment Geology Meteorology Centre: "Homepage". https://videscentrs.lv/gmc.lv/• Latvian Environment Geology Meteorology Centre: "Air quality". https://www.meteo.lv/lapas/noverojumi/gaisa-kvalitate/gaisa-kvalitate_ievads?id=1273&nid=468• ICP Forests: The International Co-operative Programme on Assessment and Monitoring of Air Pollution Effects on Forests operating under the UNECE Convention on Long-range Transboundary Air Pollution (CLRTAP)• Cabinet Regulation Nr. 1290 "Regulations Regarding Ambient Air Quality" (03.11.2009). https://likumi.lv/ta/en/en/id/200712-regulations-regarding-ambient-air-quality
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.7	Pesticides shall only be used as part of an Integrated Pest Management (IPM) plan in compliance with national legislation, chemical safety data sheets and industry best practice. Banned pesticides shall not be used.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers applications of all pesticides in forestry operations connected to feedstock sourcing in Latvia.</p> <p>Analysis</p> <p>The Plant Protection Law outlines procedures for plant protection product registration, import, use, storage and protection measures, as well as informing the public and controlling the use of pesticides and other chemicals for plant protection purposes. The General Regulations on Protection and Use of Specially Protected Nature Territories prohibit using plant protection products (pesticides) in forests in territories with any protection status. All plant protection products shall be registered according to defined procedures. Information about registered plant protection products can be obtained on-line on the website of the State Plant Protection Service. The list of the plant protection products that are allowed for use in forests is available on the website of the State Forest Service. According to the Regulation Regarding the Special Permits (Licences) for the Distribution of Plant Protection Products, special permits (licences) are needed for the distribution of plant protection products.</p> <p>The use of chemicals is very strictly regulated in state forests that are FSC/PEFC-certified and subsequently follow FSC/PEFC pesticide policies. The State Forests Enterprise (AS LVM) defines the permissible amount of chemicals to be used in state forests. This amount is calculated based on necessary conditions for forest protection against diseases and other natural calamities and is targeted to reduce the permissible amount. The use of chemicals in private forests is not very common; However, the general legislation related to plant protection products is followed. The LVM has responsible personnel, who are involved in the use and storage of chemicals and have the necessary qualification for training in the handling of chemicals. The LVM annually prepares reports on the use and storage of chemicals. No substantial violations of plant protection product-related legislation have been registered by the State Forest Service.</p> <p>Monitoring and enforcement</p> <p>The State Forest Service periodically controls how forest operations in cutting areas are being or have been implemented according to existing legal acts. The Plant Protection Service under the Ministry of Agriculture is responsible for the registration, control and legislative enforcement of plant protection products. The Nature Conservation Agency</p>



	<p>enforces General Regulations on the Protection and Use of Specially Protected Nature Territories.</p> <p>Risk conclusion and justification</p> <p>Latvia has a strong legislative and regulatory framework for the control of the use of pesticides and the use of pesticides is limited in Latvian forests. Therefore, this indicator is assessed as a low-risk class.</p>
Means of verification	<ul style="list-style-type: none">• Best Management Practice manuals• Supply contracts• Records of BP's field inspections• Assessment of measures designed to minimise impacts at an operational level• Monitoring records• Interviews with institutions responsible for overseeing the use of chemicals (State Forest Service, State Environment Inspection, State Plant Protection Service and others)• Relevant legislation and their level of enforcement
Evidence reviewed	<ul style="list-style-type: none">• Plant Protection Law (17.12.1998). https://likumi.lv/ta/en/en/id/51662-plant-protection-law• Cabinet Regulation Nr. 682 "Regulation Regarding the Special Permits (Licences) for the Distribution of Plant Protection Products" (27.07.2010). https://likumi.lv/ta/en/en/id/214202-regulation-regarding-the-special-permits-licences-for-the-distribution-of-plant-protection-products• Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests• Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territories• Nature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2F• State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums• State Plant Protection Service: Online database of registered plant protection products. http://registri.vaad.gov.lv/
Risk rating	<u>Low risk</u> Specified risk

Element	Description, Analysis
2.2.8	Waste shall be disposed in an environmentally appropriate manner.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the management of all wastes generated by forestry operations connected to feedstock sourcing.</p> <p>Analysis</p> <p>The Waste Management Law defines waste as "various substances and articles belonging to the category of waste, according to the classifier of waste set forth Section 8 of the Law, which are disposed of by the holder of waste, which one wishes to dispose of or must dispose of". The Law provides waste definitions, classification and functions of responsible institutions involved in waste management, monitoring, storage and other waste management procedures. The National Waste Management Plan of Latvia (2021–2028) sets the goals, measures and monitoring procedures for waste reduction and prevention based on the performed analyses. Cabinet of Ministers Regulations No. 485 "On Management of Specific Types of Hazardous Waste" and Cabinet of Ministers Regulations No. 302, "Waste Classification Regulations and Hazardous Waste Properties" define hazardous wastes and set out procedures and requirements for hazardous waste handling, collection and disposal. Oil products according to the regulations are classified as hazardous waste and need to be collected and forwarded to special companies that have the necessary license to dispose of the waste in an environmentally sound manner. Section 6 of the Law on Forests sets out a requirement</p>

	<p>to prohibit the disposal of waste in the forest.</p> <p>The Forest management plan, the planning documents of an individual protected area, and the individual regulation of protected objects or selective areas define the requirements and procedures to prevent waste disposal in the forest. The waste issue is relevant in the forests near cities and recreational objects. It is common practice for forest management companies to have signed agreements with waste management companies for waste collection and transportation from forests and recreational sites. Regional offices of the State Environmental Inspection control waste disposal in the forests and take appropriate measures in case of a legal violation.</p> <p>Much of the waste in the forest is left by the general public during the summer season, resulting from the occupation of summer cottages and summer housing whose owners have not entered into contracts for the collection of household waste. According to the Waste Management Law, every household waste producer must have a contract with the waste collection company, covering all costs of waste collection and disposal. Waste collection contracts shall be concluded not only by owners of private houses and apartment tenants but also cottage, summer home and other temporary accommodation owners or users. This is determined by the Waste Management Law Article 16. According to the information from the State Environmental Inspection, on average 20 complaints about littering in forest areas are received annually by the institution, however, recent years show a reducing trend. There is no information on waste disposed of in private forests. According to the information from the State Forest Enterprise AS LVM, about 2 000 cubic meters of household waste is collected from state forests annually. The statistics of AS LVM show that despite public awareness campaigns and actions, the amount of discarded waste in forests remains high. Since 2005, AS LVM has been implementing a public awareness campaign "Do not litter the forest!". The purpose of the campaign is to increase the level of public awareness and contribute to cleaner forests in general. During the campaign, 200 public forest clean-up actions are taking place all over the country.</p> <p>The Forest owner, irrespective of ownership of municipal, hazardous or industrial waste disposed of by a third party, is obliged to clean up a littered forest area. This is subject to the Waste Management Law. The waste shall be collected and transferred to a waste collection company, an operator, which has received a license for waste management. The cost of waste collection shall be covered by the forest owner or manager, however, the forest owner or manager is entitled to claim damages from the waste producer – the guilty party.</p> <p>The impact on the environment at the operational level related to waste in the forest is quite low. Both in the state forest enterprise and for private forest owners the prevailing practice is to check the felling area and other areas where the forest activities are foreseen before and after work by responsible persons and to ensure that no waste is deposited and that all legal requirements and good practices are followed. There are reports of cases of the leaving of forest waste at the operational level.</p> <p>Monitoring and enforcement</p> <p>The State Forest Service enforces the Law on Forests and periodically controls how forest operations in felling areas are being or have been implemented according to the existing legal acts, including waste regulations. The State Environmental Inspection enforces the Waste Management Law and other related legislation and controls the fulfilment of the related requirements.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis, the risk can be considered low for this indicator.</p>
Means of verification	<ul style="list-style-type: none"> • Best Management Practice manuals • Supply contracts • Records of BP's field inspections • Assessment of measures designed to minimise impacts at an operational level • Monitoring records • Interviews with staff, stakeholders • Inquiries to environment authorities (State Environment Inspection, Latvian Environment, Geology and Meteorology Centre, other subordinated institutions)



	of the Ministry of Environment)
Evidence reviewed	<ul style="list-style-type: none">Waste Management Law (28.10.2010). https://likumi.lv/ta/en/en/id/221378-waste-management-lawCabinet Regulation Nr. 485 "On Management of Specific Types of Hazardous Waste" (21.06.2011). https://likumi.lv/ta/id/288583-grozijumi-ministru-kabineta-2011-gada-21-junija-noteikumos-nr-485-atsevisku-veidu-bistamo-atkritumu-apsaimniekosanas-kartibaCabinet Regulation No. 302, "Waste Classification Regulations and Hazardous Waste Properties" (19.04.2011). https://likumi.lv/ta/en/en/id/229148-regulations-regarding-waste-classification-and-properties-rendering-waste-hazardousLaw on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forestshttps://likumi.lv/ta/en/en/id/2825Cabinet Regulation No. 264 "General Regulations on Protection and Use of Specially Protected Nature Territories" (16.03.2010). https://likumi.lv/ta/en/en/id/207283-general-regulations-on-protection-and-use-of-specially-protected-nature-territoriesNature Conservation Agency. (2023). "Protected areas". https://www.daba.gov.lv/en/protected-areas?utm_source=https%3A%2F%2Fwww.google.fi%2FState Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mumsCabinet Regulation Nr. 936 "Nature Protection Requirements in Forest Management" (18.12.2012). https://likumi.lv/ta/id/253758-dabas-aizsardzibas-noteikumi-meza-apsaimniekosanaCabinet Regulation Nr. 935 "Rules for felling trees in a forest" (18.12.2012). https://likumi.lv/ta/id/253760-noteikumi-par-koku-cirsanu-mezaCabinet Regulation Nr. 947 "Regulations on Forest Protection Measures and Declaration of Emergency State" (18.12.2012). https://likumi.lv/ta/id/253786-noteikumi-par-meza-aizsardzibas-pasakumiem-un-arkartejas-situacijas-izsludinasanu-meza
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.9	Harvesting levels shall be justified as to how they can be sustained with reference to inventory and growth data for the supply base.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers forest harvesting in legally defined forests in Latvia.</p> <p>Analysis</p> <p>According to the Law on Forest and subsequent Cabinet of Ministers' Regulation No. 238 "On National Forest Monitoring", the Latvian State Forest Research Institute "Silava" is assigned as the executing agency for forest resources monitoring at the national level. Forest resources are monitored for a 5-year period, using statistical methods. The first monitoring cycle was implemented from 2004 to 2008. In total, monitoring is carried out on about 10 000 sampling plots distributed evenly all over the country. Each monitoring/sampling plot represents 666ha of forest. During the 5-year period, all sampling plots are visited, and monitoring parameters are surveyed.</p> <p>The annual harvesting rate in state forests is approved by the Government and shall always be lower than those defined in the forest management plan. On an operational level, there is strict control that the allowed felling volume and area set in the cutting technological card shall be followed. Responsible persons from the State Forest Service periodically check the felling area before, during and after activities to be sure that the allowed cutting rate is followed.</p> <p>During 2010–2020, the forest area in Latvia increased from 3.226 million ha to 3.296 million ha. This amounts to 1% growth in the forest area. During the same period, the country's timber harvesting level ranged between 10.56 million m³ and 11.24 million m³ per year (State Forest Service 2022). The harvesting level remained much below the mean annual increment of the growing stock which is estimated to be above 27 m³ per</p>



	<p>year. As a result, the total growing stock has been increasing in Latvian forests. According to State Forest Service (2022), the growing stock in legally defined forests in the country increased by 9% to 582 million m³ in 2020 from 531 million m³ in 2010.</p> <p>In Latvia, the harvesting rate does not exceed the annual increment and provides the potential to meet long-term economic, social and environmental needs. The statistical data on forest use and forest increment is calculated using forest inventory and monitoring data. The statistical information (including growth/drain, inventory, mortality, and age class distribution according to ownership type, administrative boundaries and other criteria) is available on-line on the website of the State Forest Service, which is the responsible institution for the compilation of statistical information on forest resource use, regeneration and vitality.</p> <p>Monitoring and enforcement</p> <p>The State Forest Service periodically controls how forest operations in harvesting areas are being or have been implemented according to existing legislation.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis it can be concluded the forest harvesting level in Latvia is well below the sustainable forest management threshold and thus the risk can be considered low for this indicator.</p>
Means of verification	<ul style="list-style-type: none"> • Harvesting records, inventory and growth data and yield calculations • Operational Practices indicate that biomass feedstock harvesting rates avoid significant negative impacts on forest productivity and long-term economic viability • Relevant legislation and their level of enforcement
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • Cabinet Regulation Nr. 51 "National forest monitoring rules" (18.01.2022). https://likumi.lv/ta/id/329305-nacionala-meza-monitoringa-noteikumi • State Forest Service. (2022). Latvian Forest Sector in Facts and Figures 2022.
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.10	Harvested areas shall be regenerated.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the regeneration of all harvested areas in legally defined forests in Latvia.</p> <p>Analysis</p> <p>Concerning requirement (ii), according to Section 21 of the Law on Forests, a forest owner or lawful possessor must regenerate a forest stand after felling or damages (by e.g., fire, diseases, wind, floods) that cause the basal area of the forest stand to become smaller than the critical basal area set by the Law. Regeneration could be done artificially, naturally or a combination of both means within five years and in the case of a special site like the marsh, mesotrophic mire, drained peatland, bog and marsh within 10 years after harvesting. The State Forest Service enforces the above rule and imposes a fine for noncompliance. There is no evidence that the above rule is violated in Latvia on any notable scale.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk conclusion and justification</p> <p>There is appropriate legislation in place in Latvia to ensure the regeneration of areas harvested for sourcing feedstock for biomass production as the above analysis</p>



	suggests. Regular monitoring of such legislation is conducted and reported by designated authorities. Therefore, it is concluded that the risk rating for this Indicator is low risk.
Means of verification	<ul style="list-style-type: none"> • Relevant web pages of the State Forest Service and Nature Conservation Agency • Relevant Latvian national and EU acts, laws and regulations
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/id/2825-law-on-forests • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums
Risk rating	Low risk Specified risk

Element	Description, Analysis
2.2.11	The impacts of natural processes such as fires, pests and diseases shall be managed.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the impacts of natural processes in all legally defined forests in Latvia.</p> <p>Analysis</p> <p>Chapter VII of the Law on Forests (Forest Protection) specifies regulations for protection against fire, pests and diseases and Chapter XV specifies penalties for the violation of such regulations. The regulations on forest protection against fires define the general requirements for establishing anti-fire measures, for instance, mineralised lines in forests, as well as setting the procedures for the organisation of a fire extinguishing system in state and private forests. The state program on forest fire protection establishes and ensures the protection of all forests (state and private) against forest fires.</p> <p>Latvian forests according to the burning class are divided into 3 categories (low, medium and high), criteria foreseen by Cabinet Regulation Nr. 238 "Fire Safety Regulations". The management of many state and private forests is based on the forest management plans – prepared in accordance with the Law on Forests – where the procedures and measures to verify that natural processes, fires, pests and diseases are managed appropriately and defined. The forest management plan as the main planning document includes the fire management plan. In Latvia, the fire prevention and monitoring system covers all forests in the country. The watch-tower networks are covering the territory of Latvia involving watchmen who detect and identify forest fires in fire season and warn the responsible institutions. In addition, State Forest Enterprise, AS LVM has an on-ground monitoring system and responsible persons for monitoring and reporting on forest fires. The integrated warning system allows for reporting forest fires using an integrated phone number.</p> <p>The statistical information about forest fires is available on the website of the State Forest Service. State Forest Service personnel monitor forests daily, especially during the fire season, and visit the operational sites to ensure that natural processes, fires, pests and diseases are managed appropriately. Forestry workers and personnel are instructed on fire prevention and protection measures and get the appropriate training. In addition, the State Forest Service periodically controls forest operations in forest felling areas for compliance with existing legal acts related to fire safety.</p> <p>According to information from the State Forest Service, almost all forest fires are discovered within half an hour from the break-out, and a fire station car with a forest fire brigade is sent to the location of the forest fire. Up to 80% of all forest fires are discovered and extinguished so that the area damaged by fire does not exceed 0.5 ha. In extensive forest fire fighting, special heavy machinery - bulldozers, excavators - are used for fire suppression and elimination. To ensure the involvement of machinery in a co-ordinated emergency procedure in such situations, co-operation agreements are</p>



	<p>being concluded with various organisations and fire emergency plans have been drawn up to specify obligations of the involved parties and participation procedures for fires.</p> <p>The regulations on tree felling in forests define the procedures, responsible institutions and measures for forest protection against pests, diseases and other natural calamities. Monitoring data on forest sanitation conditions and damage is available from the State Forest Service. Statistical data about forest sanitation conditions, measures for forest sanitation protection, a list of related legal acts, diseases and pests as well as various scientific reports are available on the website of the State Forest Service.</p> <p>Monitoring and enforcement</p> <p>The State Forest Service is the responsible authority for forest health condition monitoring in all forests in Latvia. It surveys forest health and issues an opinion on forest health conditions. The State Forest Service carries out forest health condition monitoring in all Latvian forests to ensure forest management is undertaken in a way that does not cause a deterioration of forest health and provides timely detection of pest proliferation and outbreaks.</p> <p>Risk conclusion and justification</p> <p>Considering the above analysis, a low risk class is assigned for this indicator.</p>
Means of verification	<ul style="list-style-type: none"> • Overall evaluation of potential impacts of operations on forest ecosystem health and vitality based on data from overseeing institutions • Assessment of potential impacts at an operational level and of measures to minimise impacts • Regional Best Management Practice manuals • Supply contracts • Monitoring results • Relevant legislation and their level of enforcement
Evidence reviewed	<ul style="list-style-type: none"> • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Cabinet Regulation Nr. 238 "Fire Safety Regulations" (19.04.2016.) • State Forest Service: "About us". https://www.vmd.gov.lv/lv/par-mums • Forest Statistical Data (State Forest Service)
Risk rating	<p><u>Low risk</u> Specified risk</p>

Element	Description, Analysis
2.2.12	Genetically modified trees shall not be used.
Findings	<p>Scale of assessment</p> <p>The scale of assessment covers the use of genetically modified (GM) trees for feedstock.</p> <p>Analysis</p> <p>There is no commercial use of GM trees in Latvia. The National Programme on Biological Diversity outlines principal aims and objectives related to the use of genetically modified organisms in forestry. In particular, the programme calls for "Promoting conservation of Latvian forest genetic resources (13.8.3)" and "Avoiding the use of genetically modified trees" (13.8.4). The main legal acts related to the use of GM trees in Latvia are as follows: The Law on Environment Protection, The Law on the Circulation of GMOs, and the Regulation on Forest Reproductive Material. The Law on Circulation of GMOs establishes the principal areas of activities involving genetically modified organisms and products, state management and regulation. The Law outlines the rights, duties and responsibilities of genetically modified organisms and product users. The Law applies to all natural and legal persons who are importing, placing on the market, using, or deliberately releasing GMOs into the environment as well as those</p>



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	<p>involved in testing, researching and other activities involving genetically modified organisms and products.</p> <p>The use of genetically modified reproductive material for commercial use is not banned according to Cabinet of Ministers regulations No. 159 "On Forest Reproductive Material". There is no evidence or facts provided by the responsible institutions about the known or suspected use of GM trees in the country. According to the latest available FAO study ("Preliminary review of biotechnology in forestry, including genetic modification", 2004 (available at http://www.fao.org/docrep/008/ae574e/ae574e00.htm), commercial use of GM trees is not practised in the country.</p> <p>Enforcement and monitoring</p> <p>The state authorities responsible for controlling the use of GMOs do not possess any information or evidence of unauthorised or commercial use of GM trees in Latvia. The State Plant Protection Agency is responsible for the management of registering seeds/reproductive material and every registered seed shall be provided with information. There are no genetically modified seeds included in this register. Likewise, there are no natural or legal persons cultivating genetically modified organisms in Latvia according to the register data.</p> <p>Risk classification and justification</p> <p>The risk for this indicator can be considered as low according to the above analysis.</p>
Means of verification	<ul style="list-style-type: none"> • Reference sources, interviews and records • Public reports • EU and National Legislation • EU register of authorised GMO
Evidence reviewed	<ul style="list-style-type: none"> • State Plant Protection Service: "Homepage". https://www.vaad.gov.lv/en • Latvian National Biosafety Clearing House: "Homepage". http://lv.biosafetyclearinghouse.net • Ministry of Environmental Protection and Regional Development: National Programme on Biological Diversity • Law on Circulation of Genetically Modified Organisms (15.11.2007). https://likumi.lv/ta/en/en/id/167400-law-on-the-circulation-of-genetically-modified-organisms • Cabinet Regulation Nr. 159 "On Forest Reproductive Material" (26.03.2013). https://likumi.lv/ta/id/256258-noteikumi-par-meza-reproduktivo-materialu • State Plant Protection Service: The register of genetically modified crop growers. https://www.vaad.gov.lv/lv/genetiski-modificeto-kulturaugu-audzetaju-registrs
Risk rating	<p>Low risk Specified risk</p>

Principle 3: Feedstock is only sourced from supply bases where the forest carbon stock is stable or increasing long term

Element	Description, Analysis
3.1.1	<p>LULUCF emissions shall be accounted for through one of the following routes:</p> <p>Route A: Feedstocks may be sourced from a country of origin which is a party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or</p> <p>Route B: Feedstocks may be sourced from a country of origin which is a party to the Paris Agreement and has national or sub-national laws in place, in accordance with</p>



	<p>Article 5 of the Paris Agreement, applicable in the area of harvest, to conserve and enhance carbon stocks and sinks, and providing evidence that reported LULUCF-sector emissions do not exceed removals, or</p> <p>Route C: Feedstocks may be sourced from a supply base where an assessment demonstrates that both the carbon stocks are stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.</p>
Findings	<p>Scale of assessment</p> <p>The assessment covers Latvia's participation in the Paris agreement.</p> <p>Analysis</p> <p>Latvia ratified the Paris Climate Agreement in 2017 (UNFCCC: "Latvia") and has submitted a Nationally Determined Contribution as an EU member state to the UNFCCC covering carbon emissions and removals from land use, land use change, and forestry (LULUCF), ensuring that the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions (European Commission, 2020). Latvia submitted its eighth national communication and fifth biennial report under the UNFCCC in 2022 (Lupkina et al., 2022). For the base year 1990, the historical emissions/removals for the LULUCF sector were -12.3 million tonnes of CO₂ equivalents (Lupkina et al., 2022).</p> <p>Latvia's climate policy is based on the EU, the UNFCCC, KP, and the Paris Agreement requirements. Common policies of the EU play a major role in the implementation of international agreements (Lupkina et al., 2022). The national emission reduction targets are presented in the Environmental Policy Strategy 2021-2027 and the National Energy and Climate Plan 2030 (Ministry of Environmental Protection and Regional Development, 2021, Cabinet of Ministers, 2020). For the whole LULUCF sector, Latvia's target for GHG emission reduction is 3.1 million tonnes of CO₂ equivalent (tCO₂eq), and the forestry sector is expected to be at least climate-neutral (Cabinet of Ministers, 2020).</p> <p>Enforcement and monitoring</p> <p>Latvia has thus far done all the required reporting and review related to the Paris Agreement. The reporting is subject to multilateral assessment.</p> <p>Risk classification and justification</p> <p>Based on the evidence provided above, the risk for non-conformance with this indicator is classified as 'low'.</p>
Means of verification	<ul style="list-style-type: none"> • UNFCCC website and NDC registry • UNFCCC national communications and biennial reports
Evidence reviewed	<ul style="list-style-type: none"> • Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam • European Commission. (2020). Update of the NDC of the European Union and its Member States. https://unfccc.int/sites/default/files/NDC/2022-06/EU_NDC_Submission_December%202020_0.pdf • Lupkina, L., Štelce, V., Treija, S., Lazdāne-Mihalko, J., Čakars, I., Siņics, L., Indriksone, I., Malinovskis, E., Zandersons, V., Klāvs, G., Reķis, J., Kudrenickis, I., Bērziņa, L., Lazdiņš, A., Bārdule, A., Butlers, A., Gancone, A., Pommere-Bramane, I., Zommere-Rotčenkova, K., Dansone, B., Dimbiere, A., Poutanene, M. (2022). Latvia's eighth national communication and fifth biennial report under the United Nations Framework Convention on Climate Change. Prepared by the Latvian Environment Agency and Ministry of the Environmental Protection and Regional Development. • Ministry of Environmental Protection and Regional Development. (2021). Environmental Policy Strategy 2021-2027 (Vides politikas pamatnostādnes 2021.- 2027. gadam). • UNFCCC: "Latvia". https://unfccc.int/node/61097
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
3.2.1	<p>All feedstock sourcing shall be consistent with either of these two options:</p> <p>Option A. Feedstock may be sourced from supply bases where an assessment of the supply base shows that the forest carbon stocks are stable or increasing, or</p> <p>Option B. Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the supply base, provided that the decline is due to natural processes (fire, pests etc.) and sourcing of feedstock has the aim to recover feedstock otherwise lost or assist regeneration</p>
Findings	<p>Scale of assessment</p> <p>The Latvian National Forest Inventory (NFI) hosted by LSFRI Silava includes the assessment of forest carbon stocks and sinks. The Latvian national GHG emissions reporting made under the UNFCCC and the Kyoto Protocol includes the reporting of current and projected GHG removals and emissions.</p> <p>Analysis</p> <p>Latvian forest area has been constantly increasing over the past 20 years, continuing the trend of the 20th century (Lupkina et al., 2022). The forest growing stock has also steadily increased: in 2022, the total forest growing stock in Latvia was 681 million m³ - the growth rate is slowing down, though (Central Statistical Bureau of Latvia, 2022). Most of the Latvian forests are available for commercial exploitation (Lupkina et al., 2022). During the past decade, on average 11 million m³ of timber has been harvested annually (State Forest Service, 2022).</p> <p>According to the procedures approved by the Ministry of Environment Protection and Regional Development on a national system of accounting of emission units of greenhouse gases (GHG) related to land use, land use change and the forestry (LULUCF) sector, the Ministry of Agriculture, LSFRI Silava, and the University of Life Sciences and Technologies (LULST) are responsible for carrying out the accounting of GHG emissions and CO₂ removals in the LULUCF sector, including reporting of forest management, afforestation and deforestation activities according to Articles 3.3 and 3.4 of the Kyoto protocol. The State Environment Agency prepares the annual report on GHG emissions and removals making use of the guidelines approved by the IPCC (IPCC, 2006).</p> <p>The results of the inventory indicate that the LULUCF sector has been a net CO₂ sink over the last three decades. However, the sector's sink has been decreasing and in 2020, the sector became a net emission source (Lupkina et al., 2022). The change is mostly due to the increase in harvest rates and natural mortality, and the reduction of increment in the ageing forests, reducing the net removals of CO₂ in forest land. Currently, the annual increment is higher than the total removals, but in the future, the total removals might, at times, exceed the annual increment, even if the felling volumes are considerably reduced (Lupkina et al., 2022). Conversion of forest land to settlements and conversion of abandoned, naturally afforested farmlands to cropland and grassland also have a considerable role along with GHG emissions from drained organic soils (Lupkina et al., 2022).</p> <p>Lupkina et al. (2022) analysed two scenarios (WEM, business-as-usual and WAM, intensified forest management) related to forest management in Latvia's 8th national communication and 5th biennial report to the UNFCCC and found that in both scenarios total forest growing stock would remain relatively stable until 2050. If the harvest rate does not exceed the annual increment in the long run and forests are regenerated, the forest growing stock remains stable or increases, thus allowing the forest carbon stock to also remain stable or increase. However, if the harvest rate increases and LULUCF sector emissions remain the same as before or increase, the gap between LULUCF sinks and emissions will become smaller or the emissions may exceed the sinks.</p> <p>Latvian forestry is generally relatively sustainable and controlled by legislation. The Law on Forests provides the main legislative framework for forestry in the country, and a separate regulation defines the rules, the content, the validity period, and the procedure</p>



	<p>for the development and approval of the forest management plan (Law on Forests, 2000; Cabinet Regulation Nr. 67, 2014). Forest management plans are prepared for 10 years and include forest inventory data and a description of the proposed management activities. Information on the forest management activities as well as the stand-wise inventory data are stored in the forest register maintained by the State Forest Service (State Forest Service: "Meža valsts reģistrs").</p> <p>Enforcement and monitoring</p> <p>The State Forest Service periodically controls how forest operations in harvesting areas are being or have been implemented according to existing legislation. The forests are monitored regularly in the NFI. GHG monitoring and future projections are presented in the reporting related to the Paris Agreement.</p> <p>Risk classification and justification</p> <p>Based on the evidence provided above and the consultation of a local expert, there are indications that growing harvest pressures may lead to temporarily exceeding the annual increment of Latvian forests. However, if the harvest rate does not exceed the annual increment in the long term and forests are regenerated, the forest growing stock will remain stable, thus allowing the forest carbon stock to also remain stable in the long term. Measures are taken to tackle the increasing harvesting pressures. The risk for non-conformance with this indicator is classified as 'low'.</p>
Means of verification	<ul style="list-style-type: none"> • Applicable legislation • National forest inventory data • Statistical reports • Public reports and plans • Expert consultation
Evidence reviewed	<ul style="list-style-type: none"> • Cabinet Regulation Nr. 51 "National forest monitoring rules" (18.01.2022). https://likumi.lv/ta/id/329305-nacionala-meza-monitoringa-noteikumi • Cabinet Regulation Nr. 67 "On forest management plan" (04.02.2014). https://likumi.lv/ta/id/264224-noteikumi-par-meza-apsaimniekosanas-planu • Cabinet Regulation Nr. 935 "Rules for felling trees in a forest" (18.12.2012). https://likumi.lv/ta/id/253760-noteikumi-par-koku-cirsanu-meza • Central Statistical Bureau of Latvia. (2022). The environment of Latvia in figures: climate change, natural resources and environmental quality 2021. Riga 2022. • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • IPCC. (2006). 2006 IPCC Guidelines for National Greenhouse Gas Inventories. https://www.ipcc-nggip.iges.or.jp/public/2006gl/ • Lupkina, L., Štelce, V., Treija, S., Lazdāne-Mihalko, J., Čakars, I., Siņics, L., Indriksone, I., Majnovskis, E., Zandersons, V., Klāvs, G., Reķis, J., Kudrēckis, I., Bērziņa, L., Lazdiņš, A., Bārdule, A., Butlers, A., Gancone, A., Pommere-Bramane, I., Zommere-Rotčenkova, K., Dansone, B., Dimbiere, A., Poutanene, M. (2022). Latvia's eighth national communication and fifth biennial report under the United Nations Framework Convention on Climate Change. Prepared by the Latvian Environment Agency and Ministry of the Environmental Protection and Regional Development. • State Forest Service. (2022). Latvian Forest Sector in Facts and Figures 2022. • State Forest Service: "The State Forest Registry". https://gis.vmd.gov.lv/
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
3.2.2	Primary feedstock shall not be sourced from forest areas where site productivity is low according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.
Findings	Scale of assessment



	<p>In Latvia, there are several distinguishable forest types categorised based on e.g., species composition and site productivity. The assessment will focus on analysing whether there are low-productivity types and if those exist, whether they are addressed in Latvian legislation and regulations.</p> <p>Analysis</p> <p>The first Latvian forest typology was developed in the early 1900s and has been revised several times since, the currently approved version having been developed in the 1970s, comprising 23 forest site types. Latvian forest types are defined by the growing conditions and characteristic species composition (Liepa et al., 2014). Overall, most of the Latvian forests consist of relatively well-productive forest site types, with only approximately 10% of the total forest area located on nutrient-poor soils (Ikaunieca, 2017).</p> <p>Site indexes (SI) are often used to describe the species-specific measure of forest productivity with the height of a stand at a particular age; the first ones were developed as early as the 1800s (Kędziora et al., 2020). When using the site index, productivity is usually classified from I-V with best-productivity sites in class I and lowest-productivity sites in class V (or lower). Forest productivity can be defined in other ways, too: a common benchmark for low production in the boreal region is <1 m³ per ha per year (e.g., Hämäläinen et al., 2018, Hämäläinen et al., 2019). The definition is widely used in the region, e.g., in Finnish forestry to categorise land under forest management as productive forest land ('metsämaa': forest growth >1 m³/ha/year), low-productive land ('kitumaa': forest growth 0,1–1 m³/ha/year), and non-productive land ('joutumaa': forest growth <0,1 m³/ha/year). However, a similar local definition for 'low-productivity forest' per se could not be found. Before, a 'stand composition assessment scale' which was based on the assessment of stands according to the types of forest growth conditions was used in Latvia to select the tree species in the regeneration, but at least officially, such a division is no longer used (Liepa et al., 2014).</p> <p>Apart from important or otherwise protected forest habitats, Latvian legislation or regulation does not place any requirements related to the management of low-productivity forests or areas that are difficult to regenerate. Based on the discussion with a local expert and the review of forest typology in Latvia, areas defined as 'forests' do not generally include low-productivity sites. The low-productivity sites generally fall under other categories: if there are conditions preventing trees from reaching 5 m in height, the sites are not classified as forests.</p> <p>Enforcement and monitoring</p> <p>The State Forest Service periodically controls how forest operations in harvesting areas are being or have been implemented according to existing legislation.</p> <p>Risk classification and justification</p> <p>Based on the evidence presented above, the risk for non-compliance with this indicator is concluded as 'low'.</p>
Means of verification	<ul style="list-style-type: none"> • Consultation of a local expert • Literature on Latvian forest typology • Scientific literature • Applicable legislation
Evidence reviewed	<ul style="list-style-type: none"> • Hämäläinen, A., Strengbom, J., Ranius, T. (2018). Conservation value of low-productivity forests measured as the amount and diversity of dead wood and saproxylic beetles. <i>Ecol Appl</i>, 28: 1011-1019. https://doi.org/10.1002/eap.1705 • Hämäläinen, A., Strengbom, J., Ranius, T. (2019). Low-productivity boreal forests have high conservation value for lichens. <i>J Appl Ecol</i>. 2020; 57: 43–54. https://doi.org/10.1111/1365-2664.13509 • Kędziora, W., Tomusiak, R., Bore, T. (2020). Site index research: a literature review. <i>Forest Research Papers</i> 81: 91-98. DOI: 10.2478/frp-2020-0010 • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • Liepa, I., Mieziņa, O., Luguza, S., Šulcs, V., Straupe, I., Indriksons, A., Dreimanis, A., Saveljevs, A., Drēska, A., Sarmulis, Z., Dubrovskis, D. (2014).

	<p>Latvijas meža tipoloģija (Latvian forest typology). Latvijas Lauksaimniecības Universitāte, Meža Fakultāte.</p> <ul style="list-style-type: none"> Ikauniece, S. (ed.) (2017). Protected Habitat Management Guidelines for Latvia: Volume 6 Forests. Nature Conservation Agency, Sigulda.
Risk rating	Low risk Specified risk

Element	Description, Analysis
3.2.3	Primary feedstock shall not be sourced from forest areas in the supply base which according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).
Findings	<p>Scale of assessment</p> <p>The Latvian National Forest Inventory (NFI) hosted by LSFRI Silava includes the assessment of forest carbon stocks and also incorporates biodiversity monitoring from 2019 onwards. All legally defined forests and key species, habitats, ecosystems, and nature conservation areas within them in Latvia are generally well surveyed. Environmental policy guidelines set the objectives of the environmental policy which are subject to the Sustainable Development Strategy of Latvia until 2030 and the Latvian National Development Plan 2021-2027.</p> <p>Analysis</p> <p>EU (e.g., RED II) considers high carbon stocks to be in wetlands, peatlands and forests (EU RED II, EU Glossary Item: "Land with high carbon stock"). In the context of forest ecosystems, mature and old-growth forests have the highest carbon stocks, and old-growth forests are also important for biodiversity (e.g., Molina-Valero et al., 2021, Kēniņa et al., 2019, Nord-Larsen et al., 2019, Seedre et al., 2015, Luyssaert et al., 2008). The European Green Deal (European Commission, 2019) and the EU Biodiversity Strategy for 2030 (European Commission, 2020) emphasise the need to protect the remaining primary and old-growth forests that store large carbon amounts. Additionally, they address the need to increase the quantity, quality, and resilience of European forests overall. Wetlands and natural peatland ecosystems classified as non-forest mires are outside the scope of this indicator, but mature and old-growth forests and wetland forests will be assessed.</p> <p>Forest protection started in Latvia in the early 1900s, and the protected area network grew throughout the century and the early 2000s, with the latest significant review having happened before Latvia joined the EU in 2004; at that time, new and significant areas for forest habitat conservation were established to provide conservation of characteristic and significant habitats within the entire boreal biogeographical region to ensure the long-term existence of populations of typical and threatened species (Ikauniece, 2017). Efforts to map HCV forests and WKH have been made since the beginning of the 21st century, and in 2020, Latvia completed its mapping of habitats of EU importance which started in 2017 (Kurlavicius et al., 2004; VNR, 2022; Krūmiņa et al., 2019). The data collected in the 'Nature Census' (Nature Conservation Agency: "Nature Census", Krūmiņa et al., 2019) is available in the nature data system 'Ozols' (Natural data management system "Ozols") and integrated with other government information systems, e.g., State united geospatial information portal (Latvian Geospatial Information Portal). Since 2019, monitoring forest biodiversity has also been a part of the national forest inventory programme (Cabinet of Ministers Regulation Nr. 51). Nature Conservation Agency is responsible for carrying out the EU habitat monitoring, and other, related projects (e.g., LIFE-IP LatViaNature) are being planned and implemented, with goals to enhance the state of the data and data management systems (Nature Conservation Agency: "Projects").</p> <p>Biologically valuable forests in Latvia belong to 11 protected habitat types defined by EU: 9010* Western Taiga, 9020* Fennoscandian hemiboreal natural old broad-leaved deciduous forests (<i>Quercus</i>, <i>Tilia</i>, <i>Acer</i>, <i>Fraxinus</i> or <i>Ulmus</i>) rich in epiphytes, 9050 Fennoscandian herb-rich forests with <i>Picea abies</i>, 9060 Coniferous forests on, or connected to, glaciofluvial eskers, 9080* Fennoscandian deciduous swamp woods, 9160 Sub-Atlantic and medio-European oak or oak-hornbeam forests of the <i>Carpinion betuli</i>, 9180* <i>Tilio-Acerion</i> forests of slopes, screes and ravines, 91D0 Bog woodland,</p>



	<p>91E0* Alluvial forests with <i>Alnus glutinosa</i> and <i>Fraxinus excelsior</i> (<i>Alno-Padion</i>, <i>Alnion incanae</i>, <i>Salicion albae</i>), 91F0 Riparian mixed forests of <i>Quercus robur</i>, <i>Ulmus laevis</i> and <i>Ulmus minor</i>, <i>Fraxinus excelsior</i> or <i>Fraxinus angustifolia</i>, along the great rivers (<i>Ulmenion minoris</i>), and 91T0 Central European lichen Scots pine forests (Ikauniece, 2017).</p> <p>There are virtually no intact forests in Latvia, meaning that all forests have been influenced by human action at some point in time (Ikauniece, 2017). The area of mature forest stands that are older than 100 years represents only 8% of all forests (NFI Cycle IV). The remaining relatively small areas of old-growth forests are usually under strict protection and included in the strict reserves or strict reserve zones of nature protection territories. Wetland forests represent 20% of the Latvian forest area, of which 9% have a thin peat layer (<30 cm) and 11% have a thick peat layer (>30 cm) (NFI Cycle IV). Two EU-protected wetland forest types are found in Latvia: Fennoscandian deciduous swamp woods and bog woodlands. Bog woodlands are relatively common; also swamp woods are found throughout Latvia, but rarely in large continuous areas (Ikauniece, 2017). However, there is a risk that some old-growth forests and wetland forest priority habitats remain outside of protection: when assessing indicator 2.1.1, specified risk for HCV category 1 was identified in relation to the state of identification of all key species, habitats, ecosystems, and HCVs pertaining to biodiversity under the HCV category 1 (see indicator 2.1.1 for in-depth analysis).</p> <p>Representative samples of natural forest habitats and valuable ecosystems have been surveyed in state forests, identified, and protected under the Habitats Directive and designated as Natura 2000 sites. The Nature Census completed in 2020 will significantly improve the degree of mapped nature values. Natura 2000 sites overlap with national protected areas and are protected on a national as well as an international level. Semi-natural forest parcels with high biodiversity are identified as woodland key habitats (WKH) and EU-protected habitats. Aggregations of WKHs and EU-protected habitats are designated in protected territories – nature reserves, national parks, landscape protection areas, and biosphere reserves at the national level or as Natura 2000 sites at the EU level. However, there are HCV areas and WKHs and EU-protected habitats that are outside protected areas, particularly in privately owned forests. It should be noted that in Latvia, the conservation status of most habitats and species is not favourable and continues to decline, and biodiversity considerations are not sufficiently integrated into sectoral policies (OECD, 2019). This does not necessarily concern the specific habitat types discussed in this indicator, but it should be taken into account. Insufficient management plans in protected areas, as well as limited options to conserve biodiversity outside protected areas and promote mainstreaming into other sectors, are among the reasons why the status and trends of ecosystems and species are not improving. In 2021, environmental policy guidelines for 2021-2027 were published (Ministry of Environmental Protection and Regional Development, 2021).</p> <p>Enforcement and monitoring</p> <p>The State Forest Service enforces the Law on Forests while the Nature Conservation Agency enforces the General Regulations on Protection and Use of Specially Protected Nature Territories and the Law on the Conservation of Species and Biotopes. Regular monitoring of the enforcement is conducted and reported by the concerned agencies.</p> <p>Risk classification and justification</p> <p>There is a risk that insufficiently mapped HCV areas remain and there are significant gaps in the information. Thus, there is a risk of a non-conformity with this requirement, and this requirement is given the risk classification specified.</p>
Means of verification	<ul style="list-style-type: none"> • Applicable legislation • Public reports and plans • Public databases • Websites of government agencies and ministries
Evidence reviewed	<ul style="list-style-type: none"> • Cabinet Regulation Nr. 51 "National forest monitoring rules" (18.01.2022). https://likumi.lv/ta/id/329305-nacionala-meza-monitoringa-noteikumi • EU Council Directive 92/43/EEC on the Conservation of natural habitats and of wild fauna and flora (Habitats Directive) • EU Glossary Item: "Land with high carbon stock".



https://knowledge4policy.ec.europa.eu/glossary-item/land-high-carbon-stock_en

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Risk rating	Low risk	<u>Specified risk</u>
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Element	Description, Analysis
3.3.1	Feedstock sourcing shall be in compliance with the principles of cascading use, high-quality stem wood shall not be used as feedstock if its in substantial demand for long-lived products in the supply base.
Findings	<p>Scale of assessment</p> <p>The Latvian Law on Forests regulates the directing of forest management. The main Latvian law concerning energy is the Energy Law.</p> <p>Analysis</p> <p>The Latvian Law on Forests provides the main legislative framework for forestry in the country. The Law neither has any provision directly related to forest-based feedstock sourcing and biomass production nor restricts the use of wood and forest biomass for bioenergy purposes. Based on expert consultation, Latvian legislation does not restrict the use of wood for energy purposes in any way. In practice, mostly low-quality wood is used, but nothing prohibits the use of higher-quality wood. No detailed data about the quality of wood used for chipping was found. In the expert consultation, cases concerning the use of pulpwood for biomass in situations where the biomass price was better were brought up; wood particleboard production also utilises low-quality timber.</p> <p>Overall, the demand for energy wood is growing especially as gas and other energy sources from Russia are not available and costs for energy supplies are increasing (LSV, 2022). This has led to the reduction of the legal cutting diameter (defined in the Cabinet of Ministers Regulation Nr. 935) which, according to our expert consultation, has been taken to court by environmental NGOs. Wood-based biomass (firewood, wood residues, woodchips, wood briquettes, wood pellets) makes up a significant proportion of the fuel used in energy production: 78.6% of the total consumption of renewables, making the share 33% of the total energy source consumption overall (Central Statistical Bureau, 2022). Latvia's National Energy and Climate Plan 2021-2030 (Cabinet of Ministers, 2020) 'is governed by' the EU Renewable Energy Directive. In relation to agriculture, land use, and forestry, one element of the plan's target status quo in 2030 is the following: 'Agriculture and forestry contribute significantly to bioenergy without endangering food security and the CO2 removals and in compliance with the cascade principle'.</p> <p>Enforcement and monitoring</p> <p>Cabinet of Ministers prepares the National Energy and Climate Plan. Ministry of Economics governs the energy sector.</p> <p>Risk classification and justification</p> <p>Latvian legislation does not place any requirements directly related to forest-based feedstock sourcing and biomass production nor restrict the use of wood and forest biomass for bioenergy purposes apart from the concept of cascading use being recognized in the latest National Energy and Climate Plan. There are examples of producing biomass from wood that could be used for other purposes. Based on the evidence presented above, the risk for non-compliance with this requirement is classified to be specified.</p>
Means of verification	<ul style="list-style-type: none"> • Applicable legislation • Public reports and plans • Official statistics • News sources
Evidence reviewed	<ul style="list-style-type: none"> • Cabinet of Ministers. (2020). National Energy and Climate Plan 2021-2030. https://likumi.lv/ta/id/312423-par-latvijas-nacionalo-energetikas-un-klimata-planu-20212030-gadam • Cabinet Regulation Nr. 935 "Rules for felling trees in a forest" (18.12.2012). https://likumi.lv/ta/id/253760-noteikumi-par-koku-cirsanu-meza • Central Statistical Bureau: "In 2021 consumption of renewables 3 % higher

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Risk rating	Low risk <u>Specified risk</u>

Principle 4: Feedstock sourcing benefits people and communities

Element	Description, Analysis
4.1.1	Freedom of association and the right to collective bargaining shall be respected in the workplace.
Findings	<p>Scale of assessment</p> <p>Freedom of association and the right to collective bargaining is a fundamental right in Latvia in all sectors of the economy. The risk assessment focuses on national legislation protecting rights in line with international laws.</p> <p>Analysis</p> <p>Latvian Constitution, Article 107 stipulates the freedom of trade unions and the rights to collective labour agreements and striking. Latvia has signed and ratified the ILO Declaration on Fundamental Principles and Rights at Work including Convention 87 on <i>Freedom of Association and Protection of the Right to Organise</i> and Convention 98 <i>Right to Organise and Collective Bargaining</i>. National legislation addresses the objectives and requirements of the signed Conventions. The rules of ratified international law shall be applied if it conflicts with the national Labour Law (Section 12).</p> <p>Labour Law, Section 8 protects the right to unite in organisations for employees and employers. Affiliation to the organisation shall not lead to discrimination and it must not serve as the basis for not contracting or for dismissal of an employee. Employees have the right to be nominated trade union-linked authorised representatives to negotiate on social, economic and occupational rights and interests of employees at the workplace (Section 10). The representative has the mandate to take part in the determination and improvement of remuneration provisions, working environment, working conditions, and organisation of working time, as well as in protecting the safety and health of employees (Section 11).</p> <p>Labour Law stipulates collective agreements between employer and an employee trade union or authorised representatives of employees if the employees have not formed a trade union (Sections 17–27). Trade Union Law (2014) states that everyone has the right to establish a trade union to join or not to join a trade union (Section 4). Trade unions shall be independent of the State and local government and employer organisations (Section 6).</p> <p>The largest confederation of trade unions is the Free Trade Union Confederation of Latvia (LBAS) unites 18 different branch trade unions including the Forest and Wood Workers Trade Union of Latvia (Latvijas Mežas Arodbiedrība, LMNA). LMNA represents workers in forestry, harvesting, wood processing, pulp and paper industry. Especially among the major companies in wood processing, the share of employees being part of trade unions is high. Depending on the general or company-level collective agreements, employees may receive additional benefits from trade unions and have better means to agree on work-related arrangements with their employer. LMNA has signed a collective agreement with State Forest Service in 2020. Evidence on other collective agreements was not available. Confederations of trade unions, government and Latvian Employers' Confederation participate in the National Tripartite Cooperation Council.</p> <p>Enforcement and monitoring</p>

	<p>The State Labour Inspectorate is the institution overseeing various aspects of employment, discrimination in work dismissals, details of employment contracts, safe environments at work etc.</p> <p>Risk conclusion and justification</p> <p>Based on the evidence reviewed, the risk for non-compliance with this indicator is concluded to be low.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Public information
Evidence reviewed	<ul style="list-style-type: none"> The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law Law on Trade Unions (06.03.2014). https://likumi.lv/ta/en/en/id/265207-law-on-trade-unions ILO: "NORMLEX Information System – Ratifications for Latvia". https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102738 Human Rights Guide: "State Labour Inspectorate". https://www.cilvektiesibugids.lv/en/themes/organisations/state-institutions/state-labour-inspectorat Free Trade Union Confederation of Latvia (LBAS): "Homepage". https://arodbiedribas.lv/en Forest and Wood Workers Trade Union of Latvia: "Homepage". www.lmna.lv LBAS: "Par koplīgumiem meža nozarē – kā darba un privātās dzīves līdzsvara instrumentiem". https://arodbiedribas.lv/news/par-koplīgumiem-meza-nozare-ka-darba-un-privatas-dzives-lidzsvara-instrumentiem/ Forest and Wood Workers Trade Union (LMNA): "Latvijas Meža nozares arodbiedrība noslēdz ģenerālvienošanos ar Valsts meža dienestu". https://lmna.lv/?p=1513
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
4.1.2	Forced or compulsory labour shall not be used.
Findings	<p>Scale of assessment</p> <p>Latvian constitution, commitments to international laws and labour Law protect the human rights for freedom in employment.</p> <p>Analysis</p> <p>According to the Latvian Constitution, (Article 106) forced labour is prohibited, and Article 107 stipulates the right to remuneration at the level of minimum wage, along with paid leaves. Latvia ratified in 2006 the ILO Convention concerning Forced or Compulsory Labour C29 and in 1992 the Convention on Abolition of Forced Labour (C105). Latvia has also ratified the ILO 2014, P029 – Protocol of 2014 to the Forced Labour Convention that specifies government responsibilities to build policies, resources and information to combat all forms of forced labour. It also addresses the measures to identify and protect the victims of forced labour.</p> <p>Labour Law Section 14 on foreign workers in Latvia stipulates that regardless of the employment contract the posted employee has to be provided with working conditions and employment provisions laid down in the Latvian legislation, as well as the collective agreements that are generally binding and that regulate e.g., work time, remuneration, leaves, safety and health, equal treatment, etc. Section 6 states that provisions of any contract which are contrary to collective agreements or erode the legal status of an employee shall not be valid. Criminal Law (1999) Sections 146 on Violation of Labour</p>

	<p>Protection Provisions, 152 on Illegal deprivation of Liberty and 154.1 on Human Trafficking are applicable in the prevention of forced labour.</p> <p>According to the Global Slavery Index (GSI), Latvia ranked 24 out of the 50 European and Central Asian Countries with the risk for forced labour (least is worst) in 2018. According to the report, the legislative and administrative measures to prevent forced labour have improved since the earlier assessment in 2014.</p> <p>The risk of unpaid and compulsory work exists for Latvian workers working abroad without appropriate contracts. Companies operating in Latvia and employing personnel must register all employees with the State Revenue Service (SRS) even before starting the employment relationship. SRS shall have the information on all payments made (including salaries).</p> <p>Forestry work is carried out mostly by local entrepreneurs with local workers or large national/international companies with Latvian workers. Additional workforce from Ukraine may be available as there as in all sectors.</p> <p>Enforcement and monitoring</p> <p>The Ministry of Welfare is responsible for implementing conventions and taking measures to avoid forced or compulsory labour in the country. The Work Inspectorate is the agency enforcing the legislation. The cases of forced labour are solitary, and they have not been encountered in the forestry sector.</p> <p>Employers shall register all workers to State Revenue Service before the work begins, which makes employees and employers accountable for taxes and allows employees access to health insurance and services. Despite the obligation for registration, unregistered payments of wages occur contrary to regulations.</p> <p>Implementation of measures to decrease unregistered work has been a priority of the State Labour Inspectorate. It has increased information to local and foreign workers and also intensified cooperation related to monitoring the issue. In 2021, 877 unregistered employed persons were found, of which 480 persons without an employment contract concluded in writing and without declaration to the SRS; 288 persons with a written agreement employment contract, but without declaration to SRS and 109 persons without a written employment contract but declared by SRS. There is no sector-specific information available. Violations of work contracts and registration obligations were encountered in 47% of the companies inspected.</p> <p>Risk conclusion and justification</p> <p>The risk for forced labour in the forestry sector is low, although there is some risk for unregistered work.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Public information Local expertise
Evidence reviewed	<ul style="list-style-type: none"> The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia ILO: "NORMLEX Information System – Ratifications for Latvia". https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102738 Ministry of Welfare: "Information on working conditions and terms of employment". https://www.lm.gov.lv/en/information-working-conditions-and-terms-employment?utm_source=https%3A%2F%2Fwww.google.com%2F Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law State Employment Agency: "Homepage". https://www.nva.gov.lv/en State Employment Agency: "Employment of foreigners". https://www.nva.gov.lv/en/employment-foreigners?utm_source=https%3A%2F%2Fwww.google.com%2F State Labour Inspectorate. (2021). Annual report 2021. https://www.vdi.gov.lv/lv/media/2193/download?attachment State Labour Inspectorate: "Homepage". https://www.vdi.gov.lv/lv State Labour Inspectorate. (2021). Activity report 2020.

	https://www.vdi.gov.lv/lv/media/1970/download?attachment <ul style="list-style-type: none"> Antislavery in Domestic Legislation: Latvia". https://antislaverylaw.ac.uk/country/latvia/ Walk Free: "Global Slavery Index". https://www.globalslaveryindex.org/2018/data/maps/#prevalence
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.1.3	Child labour shall not be used.
Findings	<p>Scale of assessment</p> <p>In 1992, Latvia has ratified the UN Convention on the <i>Rights of the Child</i> and in 2006 the ILO Convention 182 on <i>Worst Forms of Child Labour</i>.</p> <p>Analysis</p> <p><i>Labour Law</i> contains specific requirements the employer must comply with if employing persons under 18. In general, Labour Law prohibits permanently employing children under 15 years of age. In exceptional cases, children from 13 years of age may work with their guardian's consent on selected jobs. Adolescents between the ages of 15 to 18 may work following the restrictions stipulated by the Labour Law and respecting the Cabinet Ministers' list of prohibited works that increase the risk to the safety, health or development of a child. Employees under 18 years of age shall undergo annual medical examinations. Labour Law Section 132 specifies the allowed working time for persons under 18 years of age is 7 hours a day and 35 hours a week. Work may not interfere with the education of the child.</p> <p>For forestry work, an employee shall have a License (Nodarbinātā apliecība) issued by a contractor to persons working in the forest (this document must be present at the site) and worker qualification documents for the use of different machinery, which also decreases the risk for child labour.</p> <p>Enforcement and monitoring</p> <p>Labor Inspection Board and five regional Labour Inspectorates (RVDI) are responsible for the enforcement of the national and related international legislation on child labour. RVDIs do checks on workplaces and address complaints or appeals received. The Ministry of Welfare is responsible for implementing this convention and taking all measures to protect the rights of children. Child labour is not typically used in forestry and the annual reports of the State Labour Inspection do not report on the issue.</p> <p>Risk conclusion and justification</p> <p>The risk of using child labour in forestry work is low.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Public information Monitoring records
Evidence reviewed	<ul style="list-style-type: none"> The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia ILO: "NORMLEX Information System – Ratifications for Latvia". https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102738 UN Human Rights Council: "OHCHR Dashboard". https://indicators.ohchr.org/ Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law Ministry of Welfare: "Information on working conditions and terms of employment". https://www.lm.gov.lv/en/information-working-conditions-and-terms-employment?utm_source=https%3A%2F%2Fwww.google.com%2F
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.1.4	Workers shall not be discriminated in hiring, remuneration, access to training, promotion, termination or retirement.
Findings	<p>Scale of assessment</p> <p>In Latvia, the prohibition of discrimination is governed by various legislative acts; the <i>Constitution, Labour Law, Criminal Law, Law on the Prohibition of Discrimination of Natural Persons-Economic Operators, and Law on Social Security</i>, refer to non-discrimination under their discipline. Of International laws, Latvia has ratified in 1992 the ILO Convention 111 on <i>Discrimination</i> and Convention 100 on <i>Equal Remuneration</i> and it is a signatory to the <i>European Convention for the Protection of Human Rights and Fundamental Freedoms</i> (1950).</p> <p>According to European Commission Country report on non-discrimination (EU Directives 2000/43 and 2000/78) the Latvian Constitution provides for the principles of legal equality and non-discrimination, but it does not specify the grounds on which discrimination is prohibited. Due to the supremacy of the Constitution discrimination is outlawed in the public sector but in the private sector its enforcement is complicated if there are no specific implementing laws. The same applies to international treaties, which only bind public bodies in Latvia.</p> <p>Analysis</p> <p>EU Country report (2021) on non-discrimination in Latvia provides a comprehensive analysis of the state of the legal framework relevant to counteracting discrimination. Latvia has ratified most of the relevant international conventions against discrimination promulgated by the EU, UN or ILO and it is a signatory to the European Convention on Human Rights. The Constitution (Article 91) provides for the principles of legal equality and non-discrimination but does not expressly state the grounds on which discrimination is prohibited. In general, the anti-discrimination legislation is fragmented. Different laws address different grounds for discrimination (e.g., gender, ethnicity, race, age, disability, sexual orientation, religion, political opinion, and education). The constitution binds the public sector but due to the absence of specific tools implementing law enforcement, the prohibition is complicated in the private sector.</p> <p>However, Labour Law with its amendments of 2006, sets the most comprehensive prohibition for discrimination for both public and private sectors. The Labour Law provides protection against all forms of discrimination (direct and indirect, harassment, instructions to discriminate and victimisation). Access to vocational guidance and training, as well as issues of education in both the public and private sectors, are also covered by the Labour Law. Section 12 of the Labour Law states that provisions of an international agreement ratified by the country shall be applied if they differ from those contained in the Labour Law. However, it has been argued that the interpretation of non-discrimination in Latvian legislation is not necessarily fully in compliance with those applied in the international Directives.</p> <p>The Office of Ombudsperson is an independent state institution appointed by and accountable to the Parliament. The Ombudsman investigates individual complaints on the grounds of gender, age, racial or ethnic origin, religious beliefs, disability, sexual orientation, language, and social status and submits recommendations and proposals to the Parliament and governmental institutions on the priorities of gender equality policy, including recommendations on amendments to relevant legislation. Latvian</p>

	<p>legislation covers all aspects of equal opportunities.</p> <p>Enforcement and monitoring</p> <p>There are several legal avenues for addressing cases of discrimination in Latvia:</p> <ul style="list-style-type: none"> • courts of general jurisdiction; • the Constitutional Court – legislation which is allegedly discriminatory on the ground of age has twice been challenged in it; • submitting a complaint to the same public institution that has treated the person differently or to a higher institution; • the State Labour Inspectorate if discrimination has occurred within the framework of a labour relationship – the inspectorate can impose a fine, issues on the grounds of gender, age, ethnicity; • the Ombudsman's Office, which is empowered to pursue amicable settlements – can file a complaint in an administrative court if it is in the public interest, or it can bring a case to the civil court if the issue concerns a violation of the equal treatment <p>The normal avenue for redress would be a court of general jurisdiction. The case should be filed to court within a three-month time limit in employment cases, which may be a barrier for victims of discrimination.</p> <p>Risk conclusion and justification</p> <p>Based on the above analysis, the risk class is assessed to be low for this indicator.</p>
Means of verification	<ul style="list-style-type: none"> • Existing legislation • Level of enforcement • Public information • EU report
Evidence reviewed	<ul style="list-style-type: none"> • European Commission against Racism and Intolerance (ECRI). (2018). ECRI - Country monitoring in Latvia. https://www.coe.int/en/web/european-commission-against-racism-and-intolerance/latvia • European Commission, Directorate-General for Justice and Consumers, Kamenska, A. (2019). Country report: non-discrimination: Latvia 2019. Publications Office 2019. https://data.europa.eu/doi/10.2838/790673 • Council of Europe. (1950). European Convention for the Protection of Human Rights and Fundamental Freedoms. https://www.echr.coe.int/documents/convention_eng.pdf • ILO: "NORMLEX Information System – Ratifications for Latvia". https://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102738 • UN General Assembly. (1966). International Covenant on Civil and Political Rights. Treaty Series, vol. 999. https://www.equalityhumanrights.com/en/our-human-rights-work/monitoring-and-promoting-un-treaties/international-covenant-civil-and • UN General Assembly. (1966). International Covenant on Economic, Social and Cultural Rights. Treaty Series, vol. 993. https://www.ohchr.org/en/instruments-mechanisms/instruments/international-covenant-economic-social-and-cultural-rights • UN General Assembly. (1965). International Convention on the Elimination of All Forms of Racial Discrimination. Treaty Series, vol. 660. https://www.ohchr.org/en/instruments-mechanisms/instruments/international-convention-elimination-all-forms-racial • The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia • Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law • Law on the Prohibition of Discrimination of Natural Persons-Economic Operators (29.11.2012). https://likumi.lv/ta/en/en/id/253547-law-on-the-prohibition-of-discrimination-of-natural-persons--participants-to-a-legal-transaction
Risk rating	<p>Low risk Specified risk</p>



Element	Description, Analysis
4.1.5	Wages paid to workers shall meet or exceed the legal minimum wage or where there is no statutory minimum wage industry norms shall be met or exceeded.
Findings	<p>Scale of assessment</p> <p>Latvia has set the minimum wage that is for normal working hours as EUR 620 per month (from January 1, 2023). The minimum wage is binding for all employers. The Cabinet of Ministers set further regulations on the implementation of the rules on minimum wage, e.g., on an hourly basis.</p> <p><i>Labour Law</i> Section 61 provides that remuneration may not be less than the minimum wage determined by the State. Remuneration agreed on in collective agreements must be at the level of or above the level of minimum wage.</p> <p>Analysis</p> <p>All employees must have a written and signed work contract that defines the terms for remuneration. Contracts that have terms that erode the workers' rights under the level of provisions of Labour Law and other relevant laws and regulations are invalid. A signed employment contract is also the basis for obligatory social security payments. Employers must register all employees with the State Revenue Service (SRS) which entitles them to the payment of statutory social fees and taxes.</p> <p>In addition to signed contracts, employees working in the forestry sector companies are obliged to have an Employee Licence/Card (Nodarbinātā apliecība) issued by the contractor. The Employee licence/card must be present at a site/plot in the forest.</p> <p>However, unregistered employment is common in Latvia. State Labour Inspectorate reports in 2021 that in the spot checks carried out in 2020, 47% showed gaps in labour contracting procedures: persons with whom written employment contracts were not concluded and/or whose employer had not declared to the State Revenue Service (SRS) as employees were found. The overall level has remained the same in the past years.</p> <p>Official statistics from the State Labour Inspectorate do not provide information on cases of illegal employment in the forestry sector. The statistics are provided for the agriculture, forestry and fisheries sectors combined. In those sectors combined the rate of unregistered or not formally contracted employees was 1.54 per 1000 workers in 2020. It is estimated that their share is higher in fisheries and lower in forestry. There is no available information on cases where non-EU foreign workers are working in the forest or wood processing sector without a residence permit and subsequently without a contract and social security insurance.</p> <p>The shadow economy continues to be a problem in Latvia. According to the Shadow Economy Index of the Stockholm School of Economics, the shadow economy in Latvia grew by 1.1%, reaching 26.6% of the national gross domestic product in 2021. The most important component of the shadow economy in 2021 was envelope wages. In Latvia, the incomes hidden from the state increased slightly up to 23.8% of the total average wages. The practices of the shadow economy are most common in the construction sector. There is no report of such practices in the forestry sector.</p> <p>The median wages in Latvia have increased between 2017 to 2021 from EUR 516 to EUR 740 per month. The minimum wage set by the state has increased at the same time from EUR 380 to EUR 620.</p> <p>In the forestry sector, wages are well above the minimum level. The average salary for a chain saw operator is about EUR 800–1 500 per month. For skilful workers operating forwarders, the monthly wage is about EUR 2 000–3 500 and EUR 2 800–4 000 for harvesting machine operators. The monthly payments for unregistered workers may be half of the level described above.</p> <p>Labour Law provisions on paying wages at or above the minimum level are explicit and binding to all employers. Labour Law Chapter 5-7 outlines the scope aspects agreed</p>

	<p>upon in collective agreements if the employer and employees are parties directly or through their associations to the agreement.</p> <p>Enforcement and monitoring</p> <p>The Labour Inspectorate has, among others, the task of controlling how employers and employees mutually fulfil the obligations specified in employment contracts and collective labour agreements. It carries out checks at workplaces and follows up on corrective actions. It is evident that regular inspections improve the situation and employees and employers pay more attention to work contracts and registration. State Labour Inspectorate's reported that the priorities in 2020 were, among others, the implementation of the policy of reducing unregistered employment by conducting surveys in companies whose economic activity has increased the risk of unregistered employment;</p> <p>Workers may file an appeal to the Labour Inspectorate if the issue cannot be solved directly with the employer with or without the support of the trade union.</p> <p>Risk conclusion and justification</p> <p>Information on minimum wage is available for employees and employers, and there are adequate procedures (contracts and enforcement) to foresee that remuneration is at least at the minimum level. Based on the above analysis, the risk class for this indicator is assessed as low.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Public information
Evidence reviewed	<ul style="list-style-type: none"> Ministry of Welfare: "Minimum monthly wage". https://www.lm.gov.lv/en/minimum-monthly-wage Central Statistical Bureau: "Statistics Portal". https://stat.gov.lv/en Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law State Labour Inspectorate. (2021). Annual report 2021. https://www.vdi.gov.lv/lv/media/2193/download?attachment Stockholm School of Economics, SSE Riga: "Shadow Economy Index for the Baltic Countries". https://www.sseriga.edu/shadow-economy-index-baltic-countries Cabinet Regulation No. 665 "Minimum Monthly Salary and the Minimum Hourly Wage Rate" (27.08.2013). https://likumi.lv/ta/id/259405-noteikumi-par-minimalo-menesa-darba-algu-un-minimalo-stundas-tarifa-likmi Cabinet Regulation No. 656 "Regulations Regarding Amount of the Minimum Monthly Wage within the Framework of Normal Working Time and Calculation of the Minimum Hourly Wage Rate" (24.11.2015). https://likumi.lv/ta/id/278067-noteikumi-par-minimalas-menesa-darba-algas-apmeru-normala-darba-laika-ietvaros-un-minimalas-stundas-tarifa-likmes-aprekinasanu Cabinet Regulation No. 563 "Procedures for the Determination and Review of the Minimum Monthly Salary" (18.08.2016). https://likumi.lv/ta/en/en/id/284262
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
4.1.6	Working hours shall comply with legal requirements.
Findings	<p>Scale of assessment</p> <p><i>Labour Law</i> Sections 130–137, define regular working time, its recording and the restrictions for working hours for children. Sections 141–144 stipulate rest times.</p> <p>Analysis</p> <p>Labour Law provides that regular working time is 8 hours a day and 40 hours a week. The daily working time may be extended by one hour if work time on other weekdays is shorter. The work week is 5 days, but with a local agreement, it can be extended to 6</p>



	<p>days if the nature of the work requires it. Daily rest time is 12 consecutive hours and weekly rest is 42 consecutive hours.</p> <p>An agreement on aggregated working time is possible with a maximum of 56 hours a week. In such a case the average working hours in the accounting period may not exceed the regular working time. Daily rest time shall be 12 hours a day on average and 35 hours a week on average.</p> <p>Overtime work shall be agreed on in writing by the employer and employee. If overtime work continues for more than six consecutive days, the employer needs a permit from the State Labour Inspectorate for further overtime work. Overtime work may not exceed eight hours on average within seven days. Persons under 18 years of age may not work overtime. The employer must keep accurate accounts for each employee of total hours worked, and separately for overtime hours, night work, weekly rest time, public holidays and furlough time.</p> <p>Employees have the right to verify the accounts of working time. Employees performing overtime work are entitled to supplementary payments agreed on in the Collective Agreements of paid time off. The amount of the supplement specified in Paragraph one of this Section shall be determined by a collective agreement or an employment contract. Labour Law Section 145 stipulates breaks during the working day and Section 149 on annual paid leave.</p> <p>Enforcement and monitoring</p> <p>State Labour Inspectorate enforces the Labour Law. Employers are obliged to follow the working hours of each employee.</p> <p>Risk conclusion and justification</p> <p>The legislation sets comprehensive requirements for working time and its monitoring. Employers must record working and rest times and the records are available for employees on request. Enforcement is in place through the regional offices of the Labour Inspectorate. Based on the available information there is a low risk of illegal working times in forestry work.</p>
Means of verification	<ul style="list-style-type: none"> • Legislation • Enforcement • Public information
Evidence reviewed	<ul style="list-style-type: none"> • Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law • State Labour Inspectorate Law (19.06.2008). https://likumi.lv/ta/en/en/id/177910-state-labour-inspectorate-law
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.1.7	Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, workers' compensation.
Findings	<p>Scale of assessment</p> <p>The State Social Insurance Law prescribes the general principles of social insurance, as well as governs its financial and organisational structure.</p> <p>Analysis</p> <p>The Law covers among others, the following insurances: unemployment insurance, occupational accident insurance (covers also occupational diseases) and health insurance. The Law determines the groups of persons who must make social insurance contributions (compulsory for employees and self-employed persons) and persons who can join the social insurance scheme voluntarily. Among others, all employees who have attained 15 years of age and are employed by an employer shall have mandatory social</p>



	<p>insurance covering all types of social insurance. Each type of insurance has its budget financed by statutory fees and state budget and/or other sources.</p> <p>Private companies also provide health insurance, and several employers purchase them for their employees. Employers and employees shall be registered with the State Revenue Service which is a precondition for the benefits of employment-related insurance. In case of invalidity benefits or other injury-related compensation, State Social Insurance Agency (SSIA) registers the accidents and pays possible compensations. It can also finance measures to prevent occupational threats to health and safety.</p> <p>Every person residing legally in Latvia has the right to medical care paid from the State budget. Sickness benefits are paid to a worker unable to report to work for recognized reasons, e.g., sickness or injury; medical or preventive care or care for sick children under 14 years. Longer sick leave for incapacity for work can be paid first up to 26 weeks and it is extendable to 52 weeks on the recommendation of the State Medical Commission for Assessment of Health Condition and Working Ability. The employer pays the first 10 days of sick pay and the State Social Insurance Agency pays the subsequent days. Employers pay 75–80% of the average salary.</p> <p>Enforcement and monitoring</p> <p>The State Labour Inspectorate enforces the statutory requirements. Health services are provided by the public health care supported by the Social Insurance Agency.</p> <p>Risk conclusion and justification</p> <p>The legislation ensures statutory health services and sickness benefits. The risk of failing with these provisions in forestry work is low.</p>
Means of verification	<ul style="list-style-type: none"> • Legislation • Public information • Analytical report
Evidence reviewed	<ul style="list-style-type: none"> • Ministry of Welfare: "Description of the situation". https://www.lm.gov.lv/en/description-situation-1 • State Revenue Service: "Mandatory State Social Insurance Contributions". https://www.vid.gov.lv/en/mandatory-state-social-insurance-contributions • European Agency for Safety and Health at Work: "Latvia". https://osha.europa.eu/en/about-eu-osha/national-focal-points/latvia • European Commission: "Latvia - Compensation in case of accidents at work or occupational diseases". https://ec.europa.eu/social/main.jsp?catId=1117&langId=en&intPageId=4637 • Law on Social Services and Social Assistance (31.10.2002). https://likumi.lv/ta/en/en/id/68488-law-on-social-services-and-social-assistance • Law on State Social Insurance (01.10.1997). https://likumi.lv/ta/en/en/id/45466-on-state-social-insurance • Iftikhar A., Mir, A. (2021). Decent Work Check 2021 – Latvia. WageIndicator.org. https://wageindicator.org/documents/decentworkcheck/europe/latvia-english.pdf
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
4.1.8	Training shall be provided for all workers to allow them to implement the conditions set out in all elements of the SBP standards relevant to their responsibilities.
Findings	<p>Scale of assessment</p> <p>The <i>Labour Law</i> requires that employers provide training to workers in safe and healthy working practices. The training obligation does not cover all the elements of SBP standards.</p> <p>Analysis</p> <p>The educational system in Latvia provides a broad range of degree-level education,</p>



	<p>training and scientific knowledge for the forestry sector. State forest enterprises annually analyse the training and qualification demand and prepare an annual training plan for its specialists and workers. The plan shall consider the employees' needs and necessary qualification requirements related to their duties and responsibilities. In addition, according to the health and safety legislation, every new employee shall be acquitted with the safety instructions and updated annually in skills on safety and health requirements through attending special courses or instructions. This must be proved by corresponding documents and training records. Many forest cuttings and other forest activities in the state and private forests are performed by contractors, who must hold the necessary qualifications and corresponding documents. When state forest enterprises organise a tender, they ask contractors for the documents which prove their qualifications and other skills needed for the job. The order on forest work safety requires that every forest worker must have the necessary qualification and corresponding documents. The state forest enterprises and contractors are periodically controlled by the State Labour Inspection, State Forest Service, authorities of fire protection and other controlling institutions to check that all workers have the necessary qualifications skills, corresponding documents, and other necessary skills.</p> <p>It is the prevailing practice to include in the agreement with contractors the requirements to have the necessary qualification. Workers shall carry a license (Nodarbinātā apliecība) issued by a contractor and relevant worker qualification documents e.g., for the use of a trimmer, chainsaw, tractor and self-propelled forest machinery driving license.</p> <p>There are 13 vocational schools in Latvia providing education in forestry and forest management. Technical school Ogres Tehnikums runs a 4-year curriculum for forestry technicians and shorter programs for chainsaw operators and other professionals in forestry. Mechanised forest work requires trained workers to operate the machinery and to consider environmental aspects in forestry work. The availability of trained workers with vocational degrees in forest management and university graduates specialising in forest management and environmental protection is satisfactory.</p> <p>Enforcement and monitoring</p> <p>State Labour Inspectorate monitors with spot checks the capacity building and training in work health and safety-related aspects.</p> <p>Voluntary certification (FSC or PEFC) would require training on all relevant aspects of forest management standard requirements, which cover most of the SBP standard requirements but not all.</p> <p>Risk conclusion and justification</p> <p>The Latvian legislation requires up-to-date training on health and safety and the assigned working tasks. The availability of competent employees in forestry is satisfactory. However, the adequate competence of workers and managers on SBP requirements requires special attention. For this reason, the risk is classified as specified</p>
Means of verification	<ul style="list-style-type: none">• Existing legislation• Level of enforcement• Public information
Evidence reviewed	<ul style="list-style-type: none">• Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law• State Labour Inspectorate Law (19.06.2008). https://likumi.lv/ta/en/en/id/177910-state-labour-inspectorate-law• State Forest Service. (2022). Latvian Forest Sector in Facts and Figures 2022.• PEFC: "PEFC Latvia". https://pefc.org/discover-pefc/our-pefc-members/national-members/pefc-latvia• Preferred by Nature: "NEPCon interim standard for Latvia". https://preferredbynature.org/library/standard/nepcon-interim-standard-latvia• Technical school Ogres Tehnikums: "Mežsaimniecības tehnikis". https://ovt.lv/program/mezsaimniecibas-tehnikis/• Technical school Ogres Tehnikums: "Maksas izglītība". https://ovt.lv/maksas-izglitiba/• Latvijas Lauku Konsultāciju Un Izglītības Centrs: "Apmācības".

	http://new.lkc.lv/lv/nozares/mezsaimnieciba-apmacibas/apmacibas
Risk rating	Low risk <u>Specified risk</u>

Element	Description, Analysis
4.1.9	Mechanisms shall be in place for resolving grievances and disputes in the workplace.
Findings	<p>Scale of Assessment</p> <p>Labour rights-related conflicts are defined as work-related disputes, that involve an employer and one employee or groups of employees.</p> <p>Analysis</p> <p>Grievances and disputes, including those relating to tenure and use rights, forest management practices and work conditions are regulated by e.g., the Constitution of Latvia (Satversme) and Labour Law. The land restitution after the regaining of independence in Latvia is still ongoing. The property areas are recorded in land Cadastre. Any conflict in tenure rights can be brought to the State Land Service for clarification or to the court.</p> <p>In work-related disputes, it is the prevailing practice to include additional clarification statements in the working contract concerning dispute resolutions. Labour Law Sections 25–27 stipulate the procedures to resolve disputes related to the implementation of the collective agreement at a workplace. A conciliation commission represented by the parties of a collective agreement shall settle that type of dispute.</p> <p>In grievances related to discrimination, the employer must prove that differential treatment of an employee is based on objective circumstances and not on any characteristics that may be a ground for illegal discrimination. Labour Law Section 29.</p> <p>Labour Law Section 32 outlines that individual disputes regarding rights between employees and employers should first be settled within a mutual undertaking. The trusted employee representative at the workplace represents also the trade union and can be involved in finding a solution to a dispute with the support of the trade union. If an agreement is not reached, either party can take the case to court.</p> <p>Employee and employer organisations in Latvia are well organised and there are established procedures to implement labour agreements in the employer organisations that are part of the agreements. Through trade union representatives at the workplace, employees have access to support in grievance situations. In the forestry sector, the main trade union is the Forest Sphere Trade Union of Latvia (LMNA) trade union which is a member of the umbrella organisation of the Free Trade Union Confederation of Latvia (LBAS).</p> <p>Enforcement and monitoring</p> <p>The rights of employees and employers are provided in Labour Law, and in case of discrimination in other horizontal laws as well. Disputes, where there is a doubt of breaching a law, can be informed to the State Labour Inspectorate.</p> <p>Trade union representatives support employees in grievance processes and if a case remains unsolved it can be brought to court. There are established and operational procedures to address disputes and grievances.</p> <p>Risk conclusion and justification</p> <p>The risk of failing to conform to this indicator in forestry work is low</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Best Management Practices
Evidence reviewed	<ul style="list-style-type: none"> Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law



	<ul style="list-style-type: none"> • Law on Trade Unions (06.03.2014). https://likumi.lv/ta/en/en/id/265207-law-on-trade-unions • The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia • State Immovable Property Cadastre Law (01.12.2005). https://likumi.lv/ta/en/en/id/124247-state-immovable-property-cadastre-law • Law on Land Ownership Right of the State and Local Governments and Corroboration Thereof in the Land Register (29.03.1995). https://likumi.lv/ta/en/en/id/34595-on-land-ownership-rights-of-the-state-and-local-governments-and-corroboration-thereof-in-the-land-registers • State Audit Office report: Is the implementation of the land reform expected to be completed shortly; https://www.lrvk.gov.lv/en/getrevisionfile/29541-ZgXyGu-VeTwREhtCB9igx1sg8hGQ9cMV.pdf
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.1.10	Safeguards shall be put in place to protect the health and safety of workers by developing, communicating and implementing policies and procedures.
Findings	<p>Scale of assessment</p> <p>Latvia has ratified the ILO Conventions on <i>Occupational Health</i> (C 155) and <i>Labour Inspection</i> (C081). However, it has not ratified Conventions C102 on <i>Social Security</i>, C121 on <i>Employment Injury Benefits</i> and C130 on <i>Medical Care and Sickness Benefits</i>.</p> <p>The Ministry of Welfare (Labour department) and the State Labour Inspectorate are the main agencies in enhancing, supervising and controlling occupational health and safety (OHS) in Latvia. Close cooperation with the employer and employee organisations is essential for feasible and efficient improvements in the sector. The Tripartite Co-operation Sub-Council for Labour Affairs (TCSLA) discusses the issues of both labour legal relations and labour protection. The Sub-Council comprises representatives of the Ministry of Welfare, Ministry of Justice, State Labour Inspectorate, Latvian Free Trade Union Confederation (LFTUC) and Latvian Employers' Confederation (LEC).</p> <p>The legal framework of the occupational safety and health protection system is set up by the <i>Labour Protection Law</i> (2001). The Labour Protection Law transposes the requirements and principles of the EU Framework Directive on safety and health at work.</p> <p>Analysis</p> <p>The Labour Protection Law provides the legal framework for the occupational health and safety system in Latvia. This includes the rights and obligations of an employer and employee in creating and ensuring a working environment safe for occupational health. The Law also establishes principles of an occupational health and safety system in organisations, sets the procedure to challenge proceedings, and the liability for violation of the occupational health and safety requirements. Implementation of Occupational Health and safety legislation is monitored and controlled by the State Labour Inspectorate. The State Labour Inspectorate collects data on work-related accidents and regularly monitors and reports occupational health and safety compliance statistics for companies in different sectors of the economy.</p> <p>The challenge is to ensure the effective operation of the OSH system both at the national and especially enterprise level. In state forestry, the State Forest Enterprise LVM applies strict safety measures. The employer is the chief subject responsible for meeting the labour protection requirements in the enterprise. Employers shall perform a risk assessment of the work environment, plan its prevention, and carry out the internal monitoring of the working environment, establish the organisational structure of labour protection and consult with employees to engage them in the improvement of labour protection; Additional responsibilities include, among others, provision of first aid, secured investigation of accidents at work and their registration as appropriate.</p> <p>Employers shall also provide instructions and training on labour protection and ensure compulsory health control of employees. The employer organises the work of an OHS</p>



specialist or the internal OHS structural unit. Employees shall select a trusted representative in labour protection issues who will cooperate with the enterprise OHS specialist to improve OHS. Trusted representatives have access to OHS-related information and are entitled to express freely a grounded opinion of employees and to inform the State Labour Inspectorate on OHS-related issues.

Employees shall obey safety rules and recommendations and wear proper protective equipment. The employer shall provide collective measures for a safe work environment and personal protective equipment. They shall also inform the employer and other relevant parties of all accidents or threats for accidents. Employees must also attend compulsory health checks.

According to the State Labour Inspectorate data, the wood processing industry ranks among the top industries with accidents at the workplace. The highest accident rate was in the transport and construction businesses. The accident rate in forestry and wood procurement is significantly lower. The State Labour Inspectorate reported in 2021, three cases of injury related to forestry operations and 6–7 cases of injury related to timber transportation and processing. One lethal accident occurred related to either professional logging or tree felling in a household. Forest Sector Planning Document (2015–2020) reported that about 54 000 workers are employed directly in the forest/forestry sector. Workers are increasingly well informed by employers and aware of occupational health and safety issues.

The Stakeholder consultations carried out during the previous SBP assessment of the regional risks in Latvia, in 2016 discussed widely the work safety issues. Stakeholders brought up the following arguments to support the low-risk estimate for this SBP indicator:

- increasing mechanisation of harvesting works, i.e., the majority (up to 80%) of harvesting works are carried out with forestry machinery
- there is a regulatory framework in place and strong enforcing mechanisms established with regular inspection and controls at the workplace
- information on a variety of labour protection issues in the forestry sector has improved. Progress in raising awareness of occupational health and safety issues
- statistical data has been provided by the industry showing a decreasing trend in lethal accidents in the forestry sector since 2010
- rapidly developing trade and professional education.

The same arguments apply today.

Enforcement and monitoring

The State Labour Inspectorate enforces the Labour Protection Law. Typical failures to comply with labour protection rules in the industry were failures to carry out a risk assessment, failure to train employees on work safety and failures in compulsory health checks. In addition, in forestry, employers need to document regular equipment maintenance.

Several agencies may carry out inspections of workplaces, e.g., State Sanitary Inspectorate and State Revenue Services (SRS) do joint spot-checks for combating illegal employment, and exchange of information.

Commercial entities operating in the forestry sector, working in certified PEFC/FSC FM/COC certified forest operations as subcontractors are monitored both by the forest managers and accredited FSC certification bodies.

Risk conclusion and justification

The legislation sets undisputable provisions for employers to address work-related health and safety risks and to protect employees from any occupational injuries or diseases. Inspection measures and reporting obligations on accidents are in place. In voluntary certification, the annual audits also monitor the issue in detail. Although forestry is a high-risk sector for work-related accidents and injuries, it has adopted satisfactory procedures to mitigate them. Mechanization also increases work safety if safety instructions are followed. The risk for unsafe working methods may be higher with self-employed chain-saw operators due to lack of supervision. The share of fibre



	<p>procured from such operations remains low.</p> <p>The risk of failing to supply fibre from forestry operations where safety measures are not taken properly into account is low.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Monitoring records Policy documents
Evidence reviewed	<ul style="list-style-type: none"> ILO C155: Occupational Safety and Health Convention. https://www.ilo.org/dyn/normlex/en/ ILO C081: Labour Inspection Convention. https://www.ilo.org/dyn/normlex/en/ ILO C102: Social Security, Minimum Standards Convention. https://www.ilo.org/dyn/normlex/en/ ILO C121: Employment Injury Benefits Convention. https://www.ilo.org/dyn/normlex/en/ ILO C130: Medical Care and Sickness Benefits Convention. https://www.ilo.org/dyn/normlex/en/ Labour Protection Law (20.06.2001). https://likumi.lv/ta/en/en/id/26020-labour-protection-law Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law State Labour Inspectorate. (2021). Annual report 2021. https://www.vdi.gov.lv/lv/media/2193/download?attachment State Labour Inspectorate: "Accident map". https://www.vdi.gov.lv/lv/nelaimes-gadijumu-karte#nelaimes-gadijumu-piemeri-mezizstrade European Agency for Safety and Health at Work: "Latvia". https://osha.europa.eu/en/about-eu-osha/national-focal-points/latvia Vanadzins, I., Martinsone, Z., Lakisa, S., Reste, J., Gravele, M., Bake, M. A., Sprudza, D., Martinsone, I., Eglite, M., Kanejeva, S., Logina, R., Libora, I., Kovalova, N., Mileiko, M., Reinsons, J., Galahina, A. (2013). Work conditions and risks in Latvia 2012-2013. 10.13140/2.1.2189.3761. Cabinet Regulation No. 372 "Occupational Safety & Health Requirements for the Use of Personal Protective Equipment" (20.08.2002). https://likumi.lv/ta/en/en/id/65619-labour-protection-requirements-when-using-personal-protective-equipment Iftikhar A., Mir, A. (2021). Decent Work Check 2021 – Latvia. WageIndicator.org. https://wageindicator.org/documents/decentworkcheck/europe/latvia-english.pdf Cabinet Regulation No. 950 "Regarding the Use of Plant Protection Products" (13.12.2011). https://likumi.lv/ta/en/en/id/241853-regulations-regarding-the-use-of-plant-protection-products The State Labour Inspectorate: "Accidents at work in 2021" (operational data until 31.12.2021). https://www.vdi.gov.lv/lv/jaunums/nelaimes-gadijumi-darba-2021-gada-operativie-dati-lidz-31122021
Risk rating	<p>Low risk Specified risk</p>

Element	Description, Analysis
4.2.1	Negative social and community impacts shall be identified and avoided.
Findings	<p>Scale of assessment</p> <p>Forestry has multiple impacts on local communities. Employment and incomes have typically positive impacts whereas conflicts may arise in land use, access to forest resources, nature protection or water protection. Preservation of cultural landscape may also raise debate. Spatial land use planning provides is usually based on the common understanding of the desired development in land use. However, the level of allowed participation is often limited, and decisions are made by elected deputies.</p>



	<p>Forest land is allocated for forestry or other uses of forests, including protection. Latvian legislation on land use planning set only the minimum requirements for public engagement. The Cabinet of Ministers has issued complementing regulations, but in general, legislation requires only public display of planning documentation and public hearing.</p> <p>Environmental impact assessments (EIA) are required for projects with potential adverse impacts on the environment and special procedures apply if the activities may have an impact on Natura 2000 areas. Normal forestry operations do not require an EIA.</p> <p>Regarding forestry operations in specific areas, national nature conservation organisations are active in dialogue if there are important environmental values at stake. Recently also local organisations have become more active in debating local land use.</p> <p>Analysis</p> <p>In Latvia, the responsibility of land-use planning is delegated to municipalities that draft spatial land-use plans. The planning process includes stakeholder consultations, and the resulting plan allocates land areas for urban development, infrastructure, forestry and agriculture. The plan also recognizes protected areas and potential safeguards around them. If the land is allocated for forestry, the Law on Forests applies and the consultative elements in forest management planning are limited.</p> <p>The purpose of the Law on Forest is to promote economically, ecologically, and socially sustainable management and use of the forest by ensuring equal rights, inviolability of the ownership rights, and independence of economic activity of all owners or lawful possessors of the forest and determining equal obligations. The law provides for the right to access the public forests (owned by the state and local government) in Section 5. Private forest owners may restrict access if it is indicated in the terrain. Sections 6 and 16 define the activities not authorized and allowed activities for a person accessing a forest. Section 31 provides public participation in the preparation of the State Forest management plan including the scope of forestry works and the arrangement thereof.</p> <p>Apart from land use planning and forest management planning in state forests, there are no statutory mechanisms for public engagement in forestry. However, forest owners must inform the State Forest Service of any planned harvesting operation, which provides an opportunity for the authority to react if the operation is against regulations.</p> <p>Voluntary FSC or PEFC certification sets more requirements for the consideration of stakeholder views and mitigation of possible conflicts. Forest industry companies are increasingly aware of the importance of building dialogue with stakeholders and settling potential conflicts in their early stages.</p> <p>Enforcement and monitoring</p> <p>Legislation on spatial planning and forest management set the minimum requirements for stakeholder engagement and consideration of public opinions. Development of satisfactory dialogue with stakeholders is in practice the responsibility of LVM, other forestry companies and stakeholder organisations.</p> <p>Risk conclusion and justification</p> <p>The risk for sourcing wood from forests where forestry operations have had unmitigable adverse impacts on local communities is low.</p>
Means of verification	<ul style="list-style-type: none"> • Legislation • Enforcement • Public information • Voluntary certification requirements
Evidence reviewed	<ul style="list-style-type: none"> • Development Planning System Law (08.05.2008) • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • EU Regional Development Fund, Interreg Baltic Sea Region: "Latvia – Context for Participatory Planning". https://participatory.tools/before-you-start/context-for-participatory-planning-in-four-member-countries/latvia-context-for-participatory-planning/ • Ministry of Environmental Protection and Regional Development: "Regional development". https://www.varam.gov.lv/en/regional-development

Risk rating	Low risk	Specified risk
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Element	Description, Analysis
4.2.2	Feedstock sourcing shall positively contribute to the local economy, including employment.
Findings	<p>Scale of assessment</p> <p>Latvia is a country with the third highest regional disparities among the countries of the Organization for Economic Co-operation and Development (OECD). The GDP is in the poorest of the five regions, with only one-third of the GDP in the capital region. Forest is a renewable and growing resource, occupying half of the country's territory and providing substantial economic ecological and social functions.</p> <p>Analysis</p> <p>Forests are one of the main Latvian natural resources having principal economic, social and ecological value. The forest sector (including the forest industry) constitutes 6.5% of the GDP (and accounts for 19% of the country's total exports. Forestry provides employment and income to local communities. The forest sector employs 4.6% of the country's labour force. Forestry and forest harvesting employ 54 000 persons (Investment and Development Agency of Latvia 2022 and State Forest Service 2022). In 2021 the State Forest Enterprise LVM contributed EUR 90.5 million to the State.</p> <p>A shadow economy where wages are paid in cash without registration to the State Revenue Service is a problem in the Latvian economy. In such cases, the state and local communities do not get tax income from the activity. The shadow economy also distorts competition between companies and may lead to the withdrawal of the enterprises that pay all statutory fees and thus should charge a higher price for their services. The State Labour Inspection has a priority in monitoring the statutory registration of employees and in informing workers of their rights and benefits in the registration. The share of violations to the regulations in registration is not reported per forestry sector, but overall monitoring in 2021 brought up breaches to the regulations in 47% of inspected companies, a total of 877 employees were identified with gaps in working contracts or registration.</p> <p>Wood is an important source of thermal energy and allows for shifting from fossil fuels to renewable energy sources in rural areas. Wood is used for heating both in households and in municipal energy plants. Households use about 33% of wood biomass allocated for domestic energy production in the country (State Forest Service 2022).</p> <p>The forest sector exports 70–80% of its products, amounting to about EUR 3.6 billion per year (Investment and Development Agency of Latvia 2022). This has encouraged investments in the sector. The forest sector is a net contributor to the local economy and its role in rural development is significant.</p> <p>Enforcement and monitoring</p> <p>The state follows the implementation of national policies for the forest sector and Ministries, and the industry report on the sector's contributions to national and local economies.</p> <p>Risk conclusion and justification</p> <p>The forest sector has developed and can meet the increasing demand for wood and wood fibre. The expanding industry contributes to the local economy and provides employment opportunities in rural areas whose development is a priority in national policy. The risk of failing to conform to this indicator is low.</p>
Means of verification	<ul style="list-style-type: none"> • Analysis of contribution • Sectoral analysis reports from the Ministry of Agriculture
Evidence reviewed	<ul style="list-style-type: none"> • Ministry of Environmental Protection and Regional Development: "Regional development". https://www.varam.gov.lv/en/regional-development • State Forest Service. (2022). Latvian Forest Sector in Facts and Figures

	2022. <ul style="list-style-type: none"> Ministry of Agriculture: "Homepage". https://www.zm.gov.lv/en Investment and Development Agency of Latvia. 2022. Forest Sector. Riga. Latvia. LVM Annual report 2021 https://www.lvm.lv/en/about-us/finances
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.2.3	Food, water supply or high conservation values (HCV) that are essential for the fulfilment of basic needs of communities shall be maintained or enhanced.
Findings	<p>Scale of assessment</p> <p>Local communities are mainly using forests for recreation, and collection of non-wood forest products, i.e., berries and mushrooms. In addition, forests are important for recreation and may present cultural heritage values. With permission, local people may have the right to hunt or hug firewood in a forest area.</p> <p>Local communities are not dependent on the forest for their basic needs, i.e., water or food.</p> <p>Analysis</p> <p>The right to free access to the state and municipal forests is guaranteed in the Constitution of the Republic of Latvia and the Forests Law. The Constitution and Law on Forests allow forest owners to restrict access to the forest, and the Law on Forests outlines cases when access to the forest can be restricted.</p> <p>About 50% of Latvian forests are public forests. The State Forest Enterprise, Latvijas Valsts Meži (AS LVM) is the enterprise managing state forests. It is general practice that LVM allows the local inhabitants to collect logging residues from cutting areas, upon notification. In addition, local people can buy fuel wood without any restrictions. The market analyses indicate that there is not a lack of fuel wood for local people and that forest operation does not cause and influence a lack of basic needs for local people.</p> <p>Enforcement and monitoring</p> <p>N.A</p> <p>Risk conclusion and justification</p> <p>The risk of compromising the basic needs of local communities in forestry operations is low.</p>
Means of verification	<ul style="list-style-type: none"> Interviews with local communities and other stakeholders indicate that subsistence needs are not endangered Agreements exist on resource rights where these impact the needs of communities
Evidence reviewed	<ul style="list-style-type: none"> The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests Ministry of Environmental Protection and Regional Development: "Homepage". https://www.varam.gov.lv/en
Risk rating	Low risk Specified risk

Element	Description, Analysis
4.2.4	Legal, customary, and traditional tenure and use rights of indigenous people and local communities related to the supply base shall be identified, documented, and respected.
Findings	Scale of assessment



	<p>There are no groups of indigenous people in the Latvian population. Latvians are the native inhabitants of their homeland. However, there are national minorities (traditional communities) in Latvia – such as Roma people, Russians, Jews, Belarusians, and other nationalities.</p> <p>Analysis</p> <p>Latvian Constitution safeguards equal rights for ethnic minorities and the right to own property. In 2005, Latvia also ratified the Convention for the Protection of National Minorities. Civil Law specifies further different types of ownership and management rights and defines under which conditions a person has the right to harvest wood in forests.</p> <p>Law on Forests Section 5 provides for the right of access and free movement in the state and local government forests if there are no special restrictions defined e.g., in regulations or other decisions. Private forest owners may restrict access to their forests. The law also restricts the use of vehicles on roads and carriageways. Section 16 specifies the right to use non-wood values of forests, i.e., recreational values and non-wood commodities (berries, fruit, nuts, mushrooms, medicinal plants. To camp or make a fire in the forest, additional permission is necessary from the landowner. The collection of wild animals and hunting is regulated by other legislation.</p> <p>Customary rights to non-timber forest products in state conservation areas are defined by special regulations allowing local communities to collect berries and mushrooms as well as fishing activities, assuming they follow special provisions.</p> <p>Enforcement and monitoring</p> <p>According to Law on Forests and State Forest Service Law, it is the responsibility of the State Forest Service to enforce the Law on Forests that outlines the rights for access and use of forests.</p> <p>There is no information about justified violations of free access to public forests by the State Forest Service or local governments. Neither are there any recognized acts or violations of traditional and/or customary rights, including use rights, cultural interest or traditional cultural identity. In Latvia, representatives from national minorities (traditional communities) and Latvians have the same land use rules and rights.</p> <p>At the national level, public participation is provided for by several laws, in particular Environmental Protection Law, the Law on Pollution, the Law on Environmental Impact Assessment and the Spatial Development Planning Law. Moreover, several Cabinet of Ministers regulations complement these laws. The Environmental Consultancy Board, consisting of 20 annually elected environmental NGO representatives to participate in environmental decision-making. All draft planning documents and draft legal acts are listed on the website of the Ministry of Environment, where they can be commented on.</p> <p>Risk conclusion and justification</p> <p>Based on the available information, the risk of not complying with this indicator is low.</p>
Means of verification	<ul style="list-style-type: none"> • Legislation • Enforcement • Customary and traditional tenure and use rights are identified and documented • Public information
Evidence reviewed	<ul style="list-style-type: none"> • The Constitution of the Republic of Latvia (15.02.1922). https://likumi.lv/ta/en/en/id/57980-the-constitution-of-the-republic-of-latvia • Civil Law (28.01.1937). https://likumi.lv/ta/en/en/id/225418-civil-law • Law on Forests (24.02.2000). https://likumi.lv/ta/en/en/id/2825-law-on-forests • State Forest Service Law (1.1.2000) • Hunting Law (08.07.2003). https://likumi.lv/ta/id/77455-medibu-likums
Risk rating	<p><u>Low risk</u> Specified risk</p>

Element	Description, Analysis
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4.2.5	Mechanisms shall be in place for resolving grievances and disputes, relating to tenure and use rights of the forest and other land management practices.
Findings	<p>Scale of assessment</p> <p>Property and tenure rights are defined in Latvian Constitution, and the Civil Law and recorded in land Cadastre https://www.kadastrs.lv/. Only a person/organisation that is recognized as an owner in the register has ownership rights. The appeals related to property or tenure rights are typically addressed in courts.</p> <p>Grievances related to the use of non-wood forest products under customary rights or use agreements (e.g., hunting) are addressed first by the parties and secondly, but rarely, in courts.</p> <p>Disputes related to forest management practices in specific areas on public land are resolved between appealing parties and State Forest Enterprise (LVM), or forestry company or if there is a legal basis, they can be brought to court.</p> <p>Work-related grievances are resolved according to the procedures defined in Labour Law. An appeal to the State Labour Inspectorate is the first step if the conflict cannot be solved between the parties or with the help of trade unions.</p> <p>Analysis</p> <p>The property/tenure rights are well recorded in Latvia, despite the fact the land restitution is not yet fully finalized. State Land Service (in Latvian: Valsts zemes dienests) is a governmental agency under the jurisdiction of the Minister of Justice of Latvia, dedicated to the management and documentation of the Latvian land, as well as any property on it. State property and tenure rights are registered in regional Land Books (Land registers) that are public documents. The data is stored collectively and is accessible via the official Land Book website or the Cadastre.</p> <p>Formal disputes on property and tenure rights are settled in courts. There has been discontent in rural areas about selling land (farms and forests) to foreign investors. To mitigate such concerns Latvian state has established a State Land Fund (Altum) that can purchase mainly farmland from a private person and possibly lease it back for farming with an option for repurchase later. This approach has alleviated the pain caused e.g., by forced selling due to debts. Altum may provide financing for the development of forestry activities.</p> <p>The grievances related to the access and use of non-wood forest products and services in public forests are not common in Latvia. If encountered, they are discussed between the state forest enterprise LVM and the appealing party. The procedures to address labour-related conflicts are well established.</p> <p>Latvia grants the public, specifically individuals and NGOs, very broad access to justice in environmental cases, i.e., the right to defend common interests. Everyone has the right to complain to the responsible administrative institution or an appeal before the administrative court in environmental matters without any other specific conditions, i.e., a complaint may be lodged if a person considers that an administrative decision, a real action or an omission violates the law protecting the environment and nature or threatens to cause damage to the environment.</p> <p>The intensity of forest harvesting has increased and raised criticism, especially among environmental organisations. Based on the right to lodge an environmental complaint to court, the main ENGOs (Latvian Fund for Nature (LDF), the Latvian Ornithological Society (LOB) and the World Wildlife Fund (WWF) have strongly criticized the government for lowering the minimum size of harvestable trees to have access to higher harvesting volumes during the current energy crises. The ENGOs claim that the Law on Forests and related regulations were changed without following the statutory consultation procedures established for enacting a law. The conflict is brought to court in December 2022. The debate on the issue has been ongoing for two years.</p> <p>Enforcement and monitoring</p> <p>State Labour Inspectorate monitors labour-related conflicts and enforces the Labour Law. Public concerns about ownership or use rights are discussed between the parties</p>



	<p>and possibly brought to court if there is a legal basis for a court case. State Land Service under the Ministry of Justice enforces and addresses any appeals related to property rights. The law on Forests is enforced by the State Forest Service.</p> <p>Risk conclusion and justification</p> <p>The risk for supplying wood from forests where harvesting is done with the revised rules on minimum diameters contested by ENGOs is specified. That conflict is in court. The procedures to settle disputes related to tenure and labour rights and customary use of forests present only a low risk.</p>
Means of verification	<ul style="list-style-type: none"> Existing legislation Level of enforcement Public information
Evidence reviewed	<ul style="list-style-type: none"> Lursoft: Databases of Enterprises. https://www.lursoft.lv/en/data-bases-of-enterprises Altum: "State Land Fund of Latvia". https://www.altum.lv/en/services/land-fund-of-latvia/ Dzenovska, D. (2022). Good enough sovereignty, or on land as property and territory in Latvia. https://doi.org/10.1080/02757206.2022.2139253 Land Register Law (22.12.1937). https://likumi.lv/ta/en/en/id/60460-land-register-law State Immovable Property Cadastre Law (01.12.2005). https://likumi.lv/ta/en/en/id/124247-state-immovable-property-cadastre-law State Land Service: https://www.vzd.gov.lv/lv Labour Law (20.06.2001). https://likumi.lv/ta/en/en/id/26019-labour-law Law on Trade Unions (06.03.2014). https://likumi.lv/ta/en/en/id/265207-law-on-trade-unions European Commission. (2019). The Environmental Implementation Review 2019 – Country Report Latvia. https://ec.europa.eu/environment/eir/pdf/report_lv_en.pdf Latvian Ornithological Society, dispute: https://www.lob.lv/2023/01/iniciativas-zalais-barometrs-sudziba-par-koku-cirsanas-noteikumu-grozijumiem-versamies-pie-satversmes-tiesas-ka-vidutaja/ Constitutional Court of the Republic of Latvia: ENGO case No 2023-01-03. https://www.satv.tiesa.gov.lv/en/cases/
Risk rating	<p>Low risk</p> <p><u>Specified risk</u></p>

Element	Description, Analysis
4.2.6	Where indigenous peoples' rights are identified in the supply base, and FPIC has not been achieved for the proposed and planned activities, a consultation and, if required, accommodation process shall be put in place.
Findings	<p>Scale of assessment</p> <p>In Latvia, this indicator applies only to local and traditional communities. There are no native indigenous peoples as defined in the UN definitions in Latvia.</p> <p>The legislation on land use planning set the provisions for general-level stakeholder consultations. If the land is allocated for forestry use the Law on Forest applies. If it is allocated for conservation, the respective regulations define the allowed use.</p> <p>Concerning HCV Category 5, the main necessities of local communities are related to recreation and mushroom and berry picking. These activities are important for many people for leisure or perquisite income. The right to free access to the state and municipal forests is guaranteed in the Constitution of the Republic of Latvia (Satversme), The Civil Code of the Republic of Latvia, the Forests Law and other legal acts. With a few exceptions, all forests are available for berry and mushroom picking. Exceptions include strict nature reserves only.</p> <p>Analysis</p>

	<p>The law on Forests or other applicable legislation on harvesting rights do not require consultation when operations are planned or implemented.</p> <p>The indicator is not directly applicable in Latvia.</p> <p>Enforcement and monitoring</p> <p>N.A.</p> <p>Risk conclusion and justification</p> <p>A low risk is designated for this indicator based on the above analysis.</p>
Means of verification	<ul style="list-style-type: none"> N.A
Evidence reviewed	<ul style="list-style-type: none"> N.A
Risk rating	<p><u>Low risk</u> Specified risk</p>

Element	Description, Analysis
4.2.7	Designated cultural heritage sites shall be preserved.
Findings	<p>Scale of assessment</p> <p>Latvia has accepted but not ratified the World Heritage Convention (1975). The country has two cultural heritage sites and one natural site on the tentative list.</p> <p>Laws on the Protection of Cultural Monuments or Intangible Cultural Heritage are applicable in some cases in forests.</p> <p>Analysis</p> <p>The legislation, notably, the Law on Convention for the Protection of the World Cultural and Natural Heritage, requires the protection of cultural monuments, including archaeological sites and intangible cultural heritage. Local governments may have additional restrictions on forest use, based e.g., on spatial land use plans or protected heritage areas.</p> <p>Law On Protection of Cultural Monuments provides that newly discovered objects, having historical, scientific, artistic or other cultural value, irrespective of the ownership thereof, shall be under State protection until the decision to include such objects in the list of State protected cultural monuments has been taken. This requirement applies also to forest land in cases where objects with historical cultural value are encountered.</p> <p>Law on Forests requires a forest management plan and submission in advance of site-specific information on all planned harvesting activities to Latvian State Forest Enterprise (LVM) which provides a safeguard to protect possible cultural remnants.</p> <p>There is a risk that the forestry planning system fails to record heritage sites or recognize them in the course of forestry works. In 2020 LVM did forest harvesting on a prehistoric heritage site of Avotini Castle Hill which damaged an old burial site. The case was studied together with National Heritage Board and LVM studied the cause of the failure and committed to doing the possible mitigation and restoration measures.</p>



	<p>Concerning HCV Category 6, there are numerous cultural areas and objects of cultural heritage associated with trees and forests. Some forests of cultural importance are inside cities, manor parks, urban forests and forests of important historical sites. Cultural forests are owned by both the state and private owners. Such places are managed according to various regulations and management plans. Historical places are managed under the supervision of Cultural Heritage Inspection, and urban forests and parks are managed by municipalities/local governments. A working database of cultural heritage value exists and all identified objects of cultural heritage are preserved through the implementation of the Law on Protection of Immovable Cultural Properties. For example, about 150 objects of cultural heritage – manors and manor parks, forests – out of approximately 500 are protected by the Law on Protection of Immovable Cultural Properties. However, there are numerous old manor parks, dendrology plantations and pathways that have been established at manors and establishments associated with Baltic German culture, but many of them have been abandoned over time and converted to forests.</p> <p>Enforcement and monitoring</p> <p>National Heritage Board (formerly the State Inspection for Heritage Protection) enforces the Laws on the protection of cultural heritage, while State Forest Service the Law on Forests.</p> <p>Risk conclusion and justification</p> <p>The risk that forest operations harm sites of cultural heritage is considered to be low.</p>
Means of verification	<ul style="list-style-type: none"> • Legislation • Enforcement
Evidence reviewed	<ul style="list-style-type: none"> • UNESCO World Heritage Convention: “States Parties”. https://whc.unesco.org/en/statesparties/ • Law on Protection of Cultural Monuments (12.02.1992). https://likumi.lv/ta/en/en/id/72551-on-protection-of-cultural-monuments • Intangible Cultural Heritage Law (29.09.2016). https://likumi.lv/ta/en/en/id/285526-intangible-cultural-heritage-law • Law on Convention for the Protection of the World Cultural and Natural Heritage, Paris, 1972 (17.02.1997, amendments 26.02.1997). https://likumi.lv/ta/id/42381-par-konvenciju-par-pasaules-kulturas-un-dabas-mantojuma-aizsardzibu • Ministry of Culture: “Conservation of historic monuments”. https://www.km.gov.lv/en/conservation-historic-monuments • National Heritage Board (formerly - State Inspection for Heritage Protection) https://www.nkmp.gov.lv/lv • Historia.lv: https://www.historia.lv/raksts/lvm-veicot-nesaskanotu-mezizstradi-madonas-novada-nodarijusi-butiskus-postijumus-avotinu • State Forest Enterprise LVM, protection of heritage sites: https://www.lvm.lv/jaunumi/5959-as-latvijas-valsts-mezu-un-nacionala-kulturas-mantojuma-parvalde-vienojas-par-ciesaku-sadarbibu-kulturas-vertibu-saglabasana
Risk rating	<p>Low risk Specified risk</p>

Annex 2

List of Experts Consulted and Contacts of Working Body

List of Experts Consulted and Contacts of Working Body

Expert	Email address	Affiliation, role
Mr Gatis Eriņš	gatis@environment.lv	Latvian forestry, certification and bioenergy expert
Ms Hanna Nikinmaa	Hanna.nikinmaa@gmail.com	Certification and sustainability expert with a focus on SBP RRA indicators under Principle 4 (feedstock sourcing benefits people and communities); Senior Advisor at Indufor
Dr Sepul Barua	Sepul.barua@induforgroup.com	Risk assessment expert with a focus on SBP RRA indicators under Principles 1 (feedstock is legally sourced) and 2 (feedstock sourcing does not harm the environment); Senior Consultant and Forest Economist at Indufor
Ms Saija Papunen	Saija.papunen@induforgroup.com	Forest Inventory and GIS expert with a focus on SPB RRA indicators under Principle 3 (feedstock is only sourced from supply bases where the forest carbon stock is stable or increasing long term); Analyst at Indufor
Mr Rabins Gaudel	Rabins.gaudel@induforgroup.com	Forest Resources Mapping Expert; Consultant at Indufor

To be expanded, if necessary, in the Revised Draft RRA Update for Latvia.

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Annex 3

List of Publications Used

List of Publications Used

- Altum: "State Land Fund of Latvia". <https://www.altum.lv/en/services/land-fund-of-latvia/>
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- Biodiversity Information System for Europe: "Latvia". <https://biodiversity.europa.eu/countries/latvia>
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- Cabinet Order Nr. 583 "On Environmental Policy Strategy 2021-2027" (31.08.2022). <https://likumi.lv/ta/id/335137-par-vides-politikas-pamatnostadnem-2021-2027-gadam>
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Annex 4

List of Stakeholders

To be added after the stakeholder consultations.

Annex 5

Stakeholder Consultation Report

To be added after the stakeholder consultation



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