

# Practical guide to conducting due diligence of tropical timber products

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**PERU**



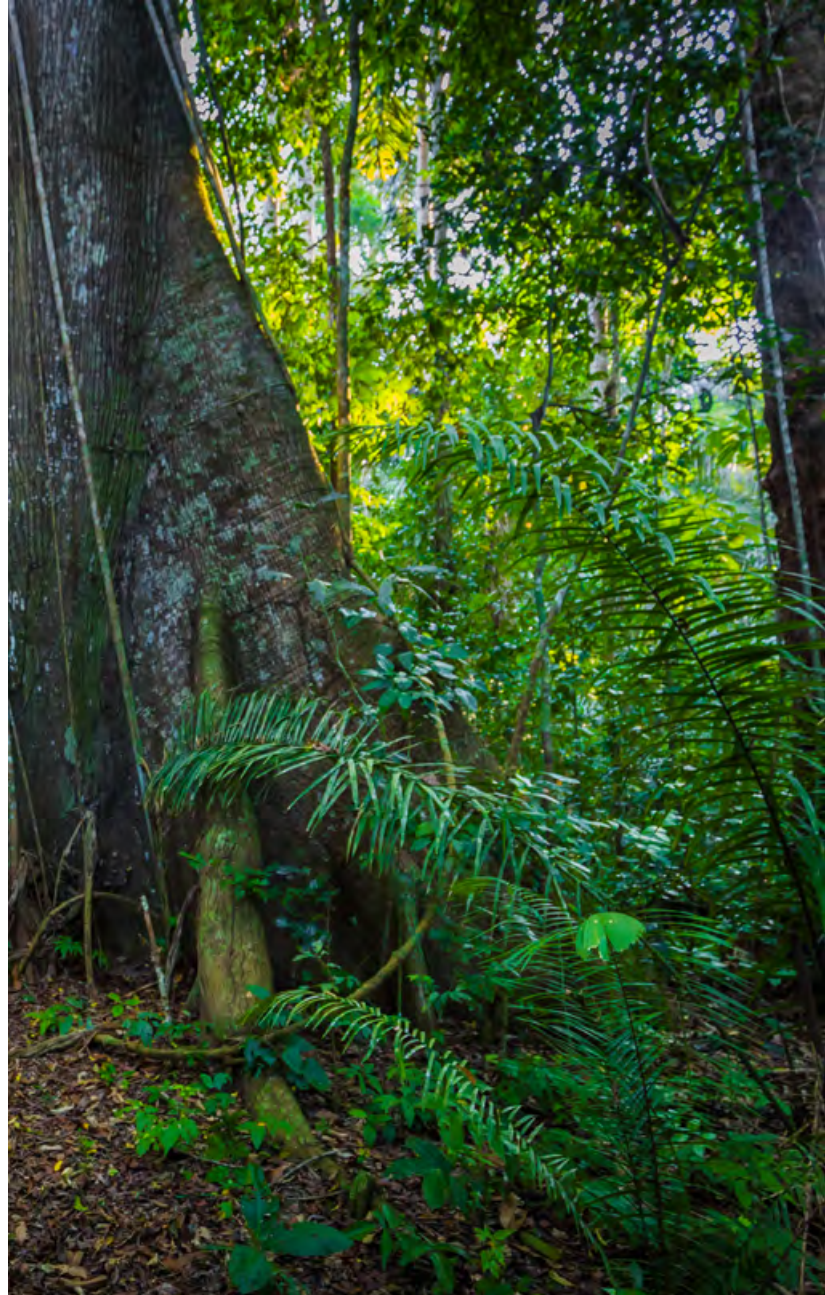


## Acknowledgements


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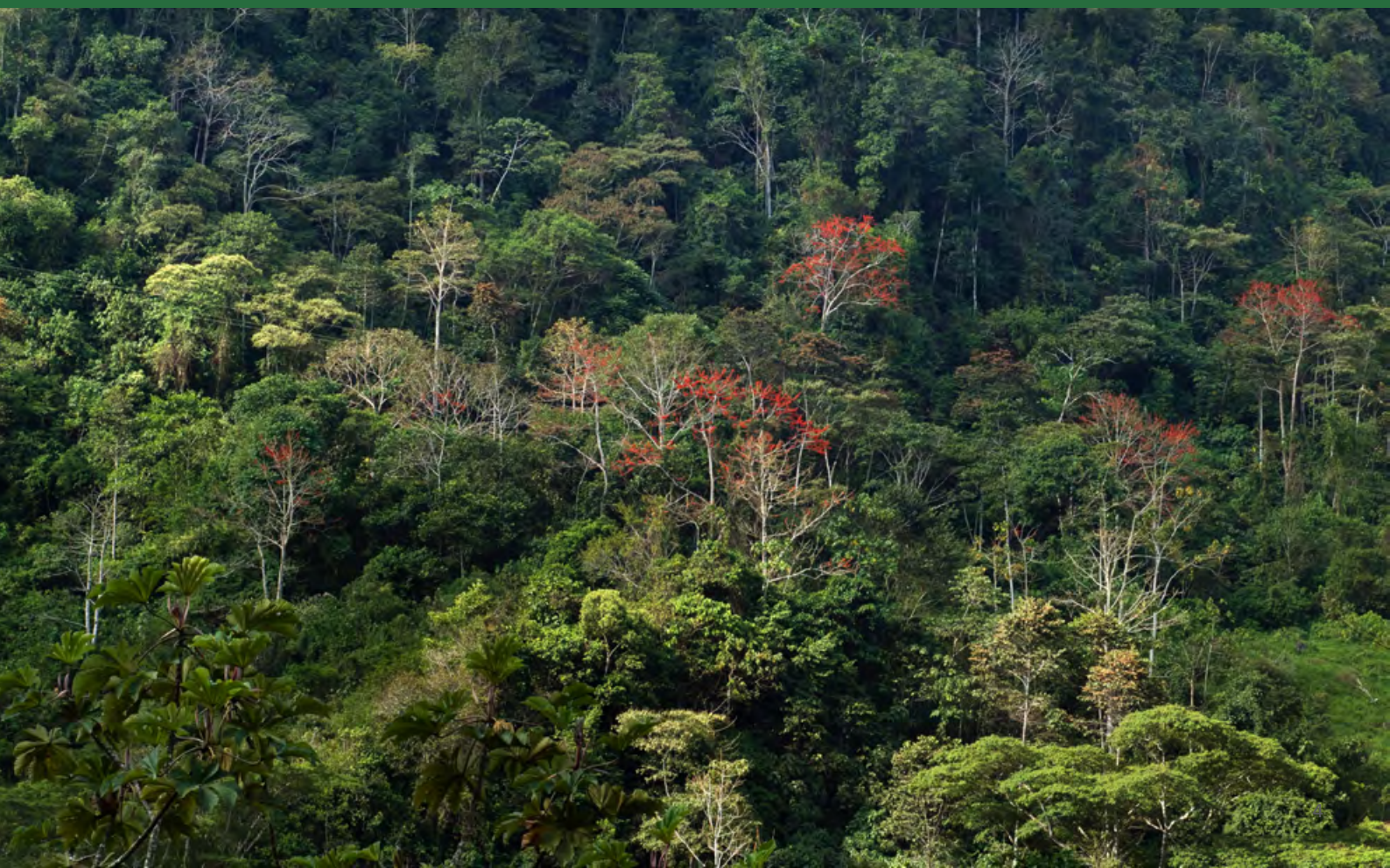
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# INTRODUCTION



**The illegal production and trade of tropical timber is one of the main drivers of environmental degradation worldwide, leading to loss of habitats and biodiversity, greenhouse gas (GHG) emissions, human rights abuses and corruption.**

The enforcement of legality by some countries (e.g., the EU Timber Regulation – EU TR<sup>1</sup>, the US Lacey Act 2008<sup>2</sup> and Australia’s Illegal Logging Prohibition Act<sup>3</sup>) requires traders and operators to conduct their own due diligence on the timber they import into these markets<sup>4</sup>. In parallel, initiatives such as the EU’s Forest Law Enforcement, Governance and Trade (FLEGT)<sup>5</sup> have helped to increase capacity to implement these laws.

In order to comply with the EU TR requirements, for instance, timber importers must conduct a due diligence following a 3-step process<sup>6</sup>:

- Gather information about timber acquired, including country of source, supplier, species, and documentation.
- Risk assessment of the timber product and its supply chain.
- Risk mitigation. If risk of illegality is identified, measures need to be put in place to minimise it, including obtaining additional information and/or engaging third party verification.

The ability to conduct due diligence, however, is hindered by various barriers. Firstly, the legislative system of some

1 [http://ec.europa.eu/environment/forests/timber\\_regulation.htm](http://ec.europa.eu/environment/forests/timber_regulation.htm)

2\_ The Lacey Act of 1900 is a law in the USA that bans trafficking in illegal wildlife. In 2008, the Act was amended to include plants and plant products such as timber and paper ([www.aphis.usda.gov/aphis/ourfocus/planthealth/import-information/SA\\_Lacey\\_Act](http://www.aphis.usda.gov/aphis/ourfocus/planthealth/import-information/SA_Lacey_Act)).

3\_ The Australia Illegal Logging Prohibition Act was designed to support the trade of legal timber into the Australian market - [www.agriculture.gov.au/forestry/policies/illegal-logging](http://www.agriculture.gov.au/forestry/policies/illegal-logging)

4\_ The US Lacey Act requires timber buyers to take due care in the selection of suppliers of timber products to be imported into the US ([www.fws.gov/international/laws-treaties-agreements/us-conservation-laws/lacey-act.html](http://www.fws.gov/international/laws-treaties-agreements/us-conservation-laws/lacey-act.html)). Similarly, the new EU Timber Regulation requires that operators (timber importers) conduct risk assessments and due diligence of their timber sources ([www.euflegt.efi.int/home](http://www.euflegt.efi.int/home)).

5\_ The FLEGT Action Plan aims to reduce illegal logging by strengthening the sustainability and legality of forest management, improving forest governance and promoting trade in legally produced timber ([www.flegt.org](http://www.flegt.org)).

6\_ Regulation (EU) N° 995/2010 of the European Parliament and the Council, article 6.

countries can be extremely complex, with hundreds of laws and documents located in different government agencies<sup>7</sup>. Once the legislation identified, it is difficult to determine which are the main documents that, in aggregate, demonstrate the legality of a given timber consignment. Once the documents obtained, they could be in foreign languages and difficult to interpret..

The objective of this practical guide is to summarise the main documents that need to be collected, and how to interpret them, in order to conduct due diligence of timber consignments to be imported from different countries into the US and European markets. It also provides a summary of the main risks associated with timber legality that the due diligence must address, for different countries.

For each of the jurisdictions analysed, this guide provides:

- A short description of the regulatory regime of each country;
- A list of the essential documents to be analysed;
- Facsimiles of these documents, highlighting what are the relevant information to be checked in each of them;

- An overview of the most frequent frauds in each jurisdiction.

This guide complements BVRio Due Diligence and Risk Assessment online system ([www.bvr.io/timber](http://www.bvr.io/timber)), an online system to assist timber traders in conducting the due diligence of individual timber consignments.

Given that this guide is not intended to provide a full review of the legislation, procedures, and documents related to timber extraction and processing activities in different locations, readers are recommended to familiarise themselves with the requirements of different countries. Good reviews of timber legislation can be found elsewhere<sup>8</sup>.

The objective of this guide and of BVRio Responsible Timber Exchange is to enable wood traders to screen out illegal timber from their supply base and, through demand-side pressure, help combat illegality in the sector.



<sup>7</sup>\_ See, for instance, country reports available in NEPCon's Sourcing Hub (<http://beta.nepcon.org/sourcinghub>).

<sup>8</sup>\_ See, for instance, NEPCon Sourcing Hub (<http://beta.nepcon.org/sourcinghub>), WRI Open Timber Portal, or the Timber Trade Portal of the European Sustainable Tropical Timber Coalition ([www.timbertradeportal.com](http://www.timbertradeportal.com)).

# CONCEPTUAL MODEL



**Irrespective of the country, a due diligence must, as a minimum, analyse documents and obtain evidence related to:**

## **1. The forest of origin and timber harvesting**

To identify where the timber product comes from, and whether the seller has the rights to extract timber. In most countries, logging activities require a logging permit.

## **2. Timber processing activities**

To determine whether sawmills and other processing facilities have the required licenses, and process timber according to legal requirements. A supply chain could, in some cases, include a series of processing activities in different locations, and the due diligence should include all of them.

## **3. Trading activities**

To ascertain whether companies have the licenses and documentation required to trade timber. The due diligence should analyse the export licenses to determine whether the products and species can be exported.

## **4. Timber transportation**

Where gathering these documents allows the traceability of timber along the various production sites of the supply chain, from forest of source to final buyer.

It is often the case that this set of documents contains sufficient information to demonstrate the legality of the timber and its traceability to the forest of source. In some cases supplementary documents may be required to meet additional requirements of specific countries.

# MAIN TYPES OF FRAUDS



Different types of fraud and contravention of forest laws are used by unscrupulous operators worldwide to obtain and trade illegal timber. While some of these frauds are specific to the peculiarities of each individual country, in general they fall within the following categories<sup>9</sup>:

1. Illegalities related to the allocation of timber rights: i.e., granting/obtaining rights of timber harvesting without following due processes envisaged in the legislation.
2. Illegal logging and timber theft: including logging without a permit; extraction of volumes higher than those authorised in the logging permits; and extraction of a different species mix from that specified in the permits (i.e. favouring the most valuable species).
3. Operational illegalities and/or irregularities at the forest, sawmills, or exporting activity: including contraventions of employment legislation, operations without valid licenses, adulterations of forest inventories to inflate the volume of valuable species authorised in the system, inflation of conversion rates at sawmills (to create credits for higher volumes of processed timber downstream), tax evasion, etc.

A recent review by Earthsight<sup>10</sup> grouped types of illegalities as follows:

- Illegalities associated with the right to harvest, including logging in areas without permits, illegal permit allocation, logging in protected areas;

9\_ See BVRio 2016: Using big data to detect illegality in the tropical timber sector. BVRio Institute, Rio de Janeiro. [www.bvrio.org/publicacoes](http://www.bvrio.org/publicacoes)

10\_ Earthsight 2017: Investigating illegal timber. A guidebook for activities and communities. [www.earthsight.org.uk](http://www.earthsight.org.uk)



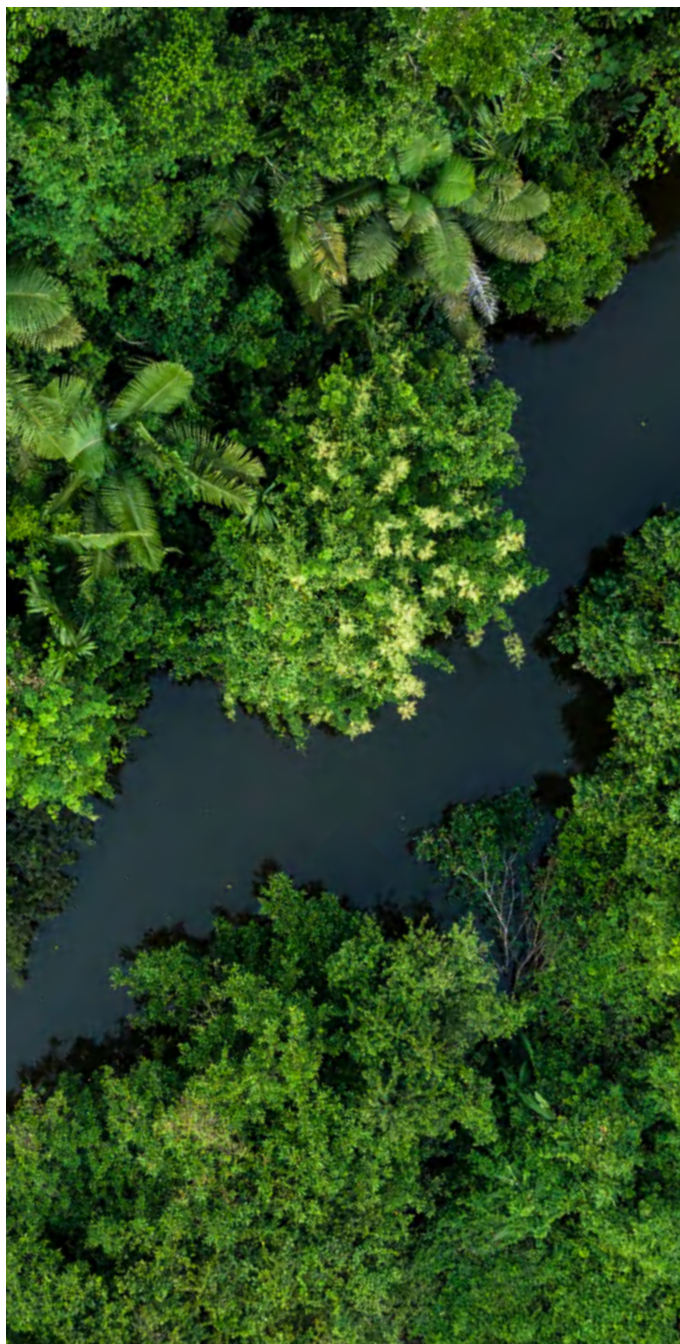
- Operational violations, including violating terms of harvesting plans, violating terms of other permits, logging outside boundaries;
- Illegalities during transport, processing and trade, including export prohibition violations, tax evasion, CITES violations.

Additional information on types of fraud, approaches for investigating illegality, and methods for tracking timber products from source to end buyer are found elsewhere<sup>11</sup>. A due diligence should also include reviews of reports and information raised by NGOs and independent monitoring organisations<sup>12</sup>.

A summary of the main types of frauds prevalent in Peru is shown in this report.

11\_ See, for instance,

- Greenpeace 2014: A crise silenciosa da Amazônia. Controle do setor madeireiro e 5 formas de fraudar o sistema ([http://chegademadeiralegal.org.br/doc/BR/controlado\\_madeireiro\\_5\\_formas\\_fraudar.pdf](http://chegademadeiralegal.org.br/doc/BR/controlado_madeireiro_5_formas_fraudar.pdf)) and other reports from the same series;
- Interpol and World Bank, 2010: Chainsaw project. An INTERPOL perspective on law enforcement in illegal logging;
- NEPCon Sourcing Hub (<http://beta.nepcon.org/sourcinghub/>);
- European Sustainable Tropical Timber Coalition Timber Trade Portal ([www.timbertradeportal.com](http://www.timbertradeportal.com));
- Forest Trends, 2013: European Trade Flows and Risks. [www.forest-trends.org](http://www.forest-trends.org);
- Traffic country specific reports - [www.traffic.org/timber-trade/](http://www.traffic.org/timber-trade/);
- The Forest Trust: Guide to legality. Practical advice for timber producers, processors and exporters. [www.tft-forest.org](http://www.tft-forest.org);
- WRI, 2014: Sustainable procurement of wood and paper-based products. Guide and resource kit. [www.sustainableforestproducts.org](http://www.sustainableforestproducts.org);
- IUFRO 2017: Illegal logging and related timber trade.
- FAO 2016: Traceability. A management tool for enterprises and governments;
- Chatham House's Illegal Logging Portal - [www.illegal-logging.info](http://www.illegal-logging.info);



- Forest Legality Initiative's portal - [www.forestlegality.org](http://www.forestlegality.org);
- WRI and WBCSD's Forest Transparency Initiative (<http://alpha.foresttransparency.org/en/about/fti>);
- Earthsight's Timber Investigator - [www.timberinvestigator.info](http://www.timberinvestigator.info);
- FSC Global Forest Registry ([www.globalforestregistry.org](http://www.globalforestregistry.org)).

12\_ See, for instance, EIA's country specific reports (<https://eia-international.org/report-category/forests>), or independent monitoring organisations (e.g., guide. REM: Independent monitoring. A practical guide. [www.rem.org.uk](http://www.rem.org.uk)).





## Forest legislation and enforcement agencies

In 2011, the Law N° 29763 for Forestry and Wildlife was approved to ensure the sustainable use of forestry and wildlife patrimony within the national territory<sup>13</sup>. This law provides the main legal framework for forestry management and timber harvesting in the country. Law N° 29763 has four accompanying regulations: (i) forest management, (ii) wildlife management, (iii) management of forest plantations and agroforestry systems, and (iv) forest and wildlife management in native and peasant communities.

Sustainable management of Peruvian forests and forest resources is the responsibility of the National Forestry and Wildlife Authority (**SERFOR**, for its acronym in Spanish). SERFOR sits within the Ministry of Agriculture and Irrigation (**MINAGRI**), and leads the technical and regulatory management and promotion of the sustainability and competitiveness of the forest and wildlife sector for the benefit of the population and the environment<sup>14</sup>. Therefore, SERFOR is the main government authority that regulates timber production at a national level in Peru.

At a regional level, the local governments (**GORE**) exert the forest management functions as Forestry and Wildlife Regional Authorities<sup>15</sup> (ARFFS) in most of the regions. In the regions where the process of transfer of functions to the regional level has not been completed, SERFOR continues to perform forestry management functions through decentralised bodies called Technical Administrations of Forestry and Wildlife<sup>16</sup> (ATTFs). The following map shows which

13\_ Article 1 of the Forestry and Wildlife Law N° 29763

14\_ Article 14 of the Forestry and Wildlife Law N° 29763

15\_ Article 10 of the Forest Management Regulation Law N° 29763

16\_ Complementary Transitory Disposition in all Regulations of Law N° 29763

regions have ARFFS and which respond to the ATFFS of SERFOR.

The authority at the regional level is in charge of granting titles, approving forest management plans and issuing timber harvesting, transporting and selling permits and licenses in natural forests. In the tropical timber-producing regions of Amazonas, Loreto, Madre de Dios, San Martin and Ucayali, the GOREs are the authority.

Another relevant entity is the Organisation for the Supervision of Forest and Wildlife Resources (**OSINFOR**), which is in charge of supervision and oversight of the harvest and conservation of forest and wildlife resources, as well as the environmental services derived from the forest, for their sustainability at a national level<sup>17</sup>. This organisation was created in 2008 as an independent entity, attached to the Council of Ministers.

OSINFOR conducts inspections through field visits to verify compliance with the approved forest management plans. Inspections can result in an Administrative Procedure (PAU) if there isn't compliance, and this procedure will determine if there



Figure 1. Forestry authorities at regional level

is a sanction or not. Two databases are run by OSINFOR: SIGO<sub>SFC</sub> (OSINFOR Management Information System, Supervision, Oversight and Training) and SISFOR (Forestry and Wildlife Inspections Geographical Information System of OSINFOR). They provide comprehensive information on the legality of forestry operations under OSINFOR's jurisdiction.

17\_ Supreme Decree N° 1085

SIGO<sub>SFC</sub> contains the results of the supervision, inspection and training processes carried out by OSINFOR. Based on those results of the supervision and inspection in the field by OSINFOR, the forest management plans of the enabling titles are classified in two lists (Red and Green) to contribute to the legal timber trade. In the green list are the plans that have a negligible level of risk while those in the red list represent an unacceptable, significant or moderate risk for the legal trade due to existing evidence of unauthorised use of forest resources. Timber buyers can go to the “OSINFOR Observatory” (part of SIGO<sub>SFC</sub>) to verify in these lists, using the name of the enabling title holder or the number of the enabling title, what level of risk of illegality or related precedent there is in the forest of origin<sup>18</sup>.

SISFOR is a visual online tool that contains an interactive map in which OSINFOR manages georeferenced and systematised information on forest use rights that shows information about compliance with forest regulations with respect to all types of contracts for timber extraction in the country. Both databases are available to the public and are used by communities, government authorities, companies, forest

regents and other actors in the forestry and timber sector.

The National Customs and Tax Administration (**SUNAT**) is the entity that collects taxes and regulates customs procedures including imports and exports. It monitors trade flows, including those of forest products, and acts to prevent contraband trade and tax evasion through the control of appropriate payments, compliance with phytosanitary procedures and customs checks of exports and imports. Overall, SUNAT is expected to support forestry control actions for the adequate use of forestry resources<sup>19</sup>.

Peru signed the Convention on Biological Diversity (CBD) in 1992 and approved Law N° 26893 in 1997 on the Conservation and Sustainable Use of Biological Diversity to guarantee the implementation of the CBD. Furthermore, the Supreme Decree N° 030-2005-AG, amended by Supreme Decree N° 001-2008-MINAM, approves the implementation of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) in Peru. The Ministry for the Environment (**MINAM**) coordinates CITES in Peru<sup>20</sup>. In 2006, the governments of Peru and the US entered into a Free Trade Agreement, which in July 2007 incorporated Annex 18.3.4, concerned with strengthening governance within the forestry sector. The EU and Peru entered into a Trade Agreement in 2013, which includes the trade of forest products. A specific system is set up to safeguard environmental standards although legally binding enforcement clauses are absent from the agreement<sup>21</sup>. As of 2020, Peru has not negotiated a Voluntary Partnership Agreement with the European Union around Forest Law Enforcement, Governance and Trade.

18\_ Environmental Investigation Agency (2018). The moment of truth

19\_ Article 147 of the Forestry and Wildlife Law N° 29763

20\_ Article 16 of Supreme Decree N° 030-2005-AG

21\_ De Micco, P. (2014) The US and EU free trade agreements with Peru and Colombia: A comparison



### Main documents needed

According to Principle 10 of Law N° 29763, for wood or wood products from Peruvian forests to be deemed legal, anyone who acquires, transports, transforms, stores or sells wood or wood products is obliged to demonstrate its legal provenance. Legality can be demonstrated through documentation that relates to the different steps of the supply chain of the forestry products. In line with the WWF GFTN-TRAFFIC Common Legality Framework, documentation that demonstrates legality should be related to the following principles:

- Access, rights of use and possession
- Harvesting regulations
- Transportation of logs and wood products
- Processing regulations
- Import and export regulations
- Environmental, conservation and social regulations
- Tax, fees, and royalties

The figure shown below summarizes the process and main documents needed along the supply chain. All of the steps and corresponding documents are further explained in the next sections.

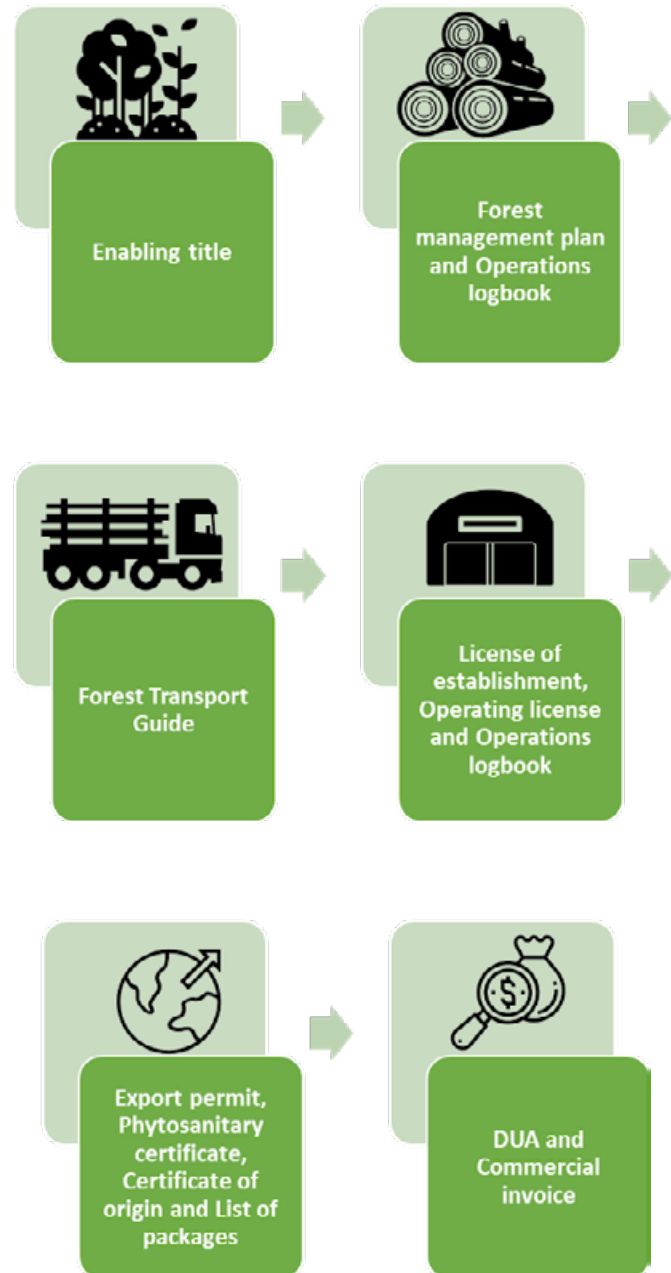


Figure 1. Documents along the timber supply chain

## 1. Access, rights of use and possession

The majority of Peru's forest (81.4%) is publicly owned (including production forests, reserves, protected and areas with no forest rights), with 18.6% in private ownership (on landholdings and peasant and indigenous communities)<sup>22</sup>. As of 2010, roughly half of Peru was natural forest cover with only a fraction of a percent in plantation forest<sup>15</sup>. Article 28 of the Forest and Wildlife Law regulates forests according to the following classification:

- **Permanent production forests:** For the production of timber, other products derived from wood, as well as wildlife and the provision of ecosystem services. This classification is made through a ministerial resolution by the MINAGRI, previously recommended by SERFOR<sup>23</sup>.
- **Local forest:** Those destined to enable the legal and orderly access of local inhabitants to the sustainable use for commercial purposes of goods and services of forest ecosystems. This classification is established through an executive resolution made by SERFOR, required by the GOREs<sup>24</sup>.
- **Forest in reserves:** For present conservation to use as permanent production forests in the future. This classification is established through an executive resolution made by SERFOR<sup>25</sup>.

22\_ NEPCON (2017). Timber Legality Risk Assessment – Peru

23\_ Article 29 of the Forestry and Wildlife Law N° 29763

24\_ Article 30 of the Forestry and Wildlife Law N° 29763

- **Protected forests:** Those mainly for conservation and for productive activities other than timber harvesting or other wood related products. These are classified formally by the executive resolution of SERFOR<sup>26</sup>.

- **Forests in peasant and native communities' territory:** Those within the communal lands or territories of the peasant communities and native communities. These can be established with a property title or transfer of use (*cesión en uso*), recognised by the ARFFS of the region<sup>27</sup>.

- **Forests on private land:** Those with private ownership, established with a property title, recognised by the ARFFS of the region<sup>28</sup>.

Plantation forests are classified as being reforested areas primarily for timber production or derived products and for the economic use of ecosystem services provided by the forests<sup>29</sup>. Forest plantations, including those established in agroforestry systems, on privately owned lands, whether with native or exotic species, do not require authorisation from the forestry and wildlife authority, or the presentation of a forest management plan. The products are property of the owners of said plantations and are not subject to payment for the right of use. In the case of plantations on public domain lands, the enabling titles are granted by the corresponding ARFFS through concession contracts<sup>30</sup>.

The species from plantations are primarily *Eucalyptus* and *Pinus* in the mountains and *Guazuma*, *Simarouba*, *Calycophyllum* and *Tectona Grandis* in the rainforest area<sup>31</sup>.

25\_ Article 32 of the Forestry and Wildlife Law N° 29763

26\_ Article 31 of the Forestry and Wildlife Law N° 29763

27\_ Article 21 of the Regulation of Forests and Wildlife Management in native and peasant communities Law N° 29763

28\_ Article 34.3 of the Forest Management Regulation Law N° 29763

29\_ Article 27 of the Forestry and Wildlife Law N° 29763

30\_ Article 22 of the Regulation for the Management of Forest Plantations and Agroforestry Systems Law N° 29763

31\_ NEPCON (2017) Timber Legality Risk Assessment Peru



Access to forest resources for commercial purposes is granted by an **enabling title** (*Título habilitante*). There are different

types of enabling titles depending on forest ownership<sup>32</sup>, as shown in the following table.

Forest classification	Type of enabling title	Description
Permanent production forests	Forest concession agreement	Granted to private organisations via public tender for an initial maximum period of 40 years, but renewable.
Local forests	Resolution by SERFOR authorising local forest administration	Establishes the rights and responsibilities of the local governments to manage the forest. The local governments then grant authorisations for the use of the resources.
Forests in peasant and native communities' territory	Forest harvesting permit for communities	Issued by the ARFFS and can be a permit for medium, low or high scale of use.
	Forest harvesting permit for communities in the process of recognition, titling or expansion	For communities that haven't finalised the process of recognition, titling or expanding. Issued by the ARFFS and can be a permit for medium, low or high scale of use.
Forests in private lands	Forest permit for private land	Issued by the ARFFS and can be for an undefined period.

**Table 2. Enabling titles to access forest resources**

Companies wishing to get a forest concession agreement must provide evidence of technical and financial capacity to access forests, and must be listed with the Registry of Legal Entities of the National Superintendency of Public Registries (SUNARP) and SUNAT. Peasant and native communities must also be registered in SUNARP and SUNAT to access enabling titles.

In the case of remnant or residual forests, the enabling title is a contract of assignment for use (*contrato de cesión en uso*). Private organisations can establish plantations on public domain lands after obtaining a direct concession, upon request. Timber harvested for commercial purposes that comes from protected forests or forests in reserves is never legal. In the case of timber harvested from local forests it is important for buyers to carry out a special in-depth due diligence, because there is evidence of the lack of compliance with the legal procedure in this particular source<sup>33</sup>.

32\_ Article 37 of the Forest Management Regulation Law N° 29763

33\_ Environmental Investigation Agency (2018). The moment of truth; and OSINFOR (2017). Supervisión y fiscalización en bosques locales

## 2. Harvesting regulations

According to Principle 10 of Law 29763, natural or legal persons who manage goods, services, products or by-products of the forest heritage, such as timber and timber products, must demonstrate its legal origin.

For timber harvesting, it is necessary by the current law that any enabling title is accompanied by a forest management plan approved through a formal resolution by the ARFFS. This document is the instrument for the implementation, monitoring, and control of forest management activities, aimed at achieving the sustainability of the ecosystem<sup>34</sup>. There are different forest management plans depending on the scale of the operation. These are briefly explained in the following table<sup>35</sup>:

Forest Management Plan	Description
General forest management plan – PGMF ( <i>Plan General de Manejo Forestal</i> )	Includes the whole area and duration of the enabling title. Large scale operation and highly mechanised.
Intermediate forest management plan – PMFI ( <i>Plan General de Manejo Forestal Intermedio</i> )	Includes the whole area and duration of the enabling title. Medium scale operation and medium level of mechanisation.
Forest management statement – DEMA ( <i>Declaración de Manejo Ambiental</i> )	Meant for more simplified planning and for small scale operations with low impact. It must detail the silvicultural practices to be conducted during management.
Operative plan – PO ( <i>Plan Operativo</i> )	Main instrument for short term planning. It has a duration of 1-3 years of operation. It's for large and medium scale operations, which are usually done under a PGMF or PMFI.

**Table 3. Forest management plans**

All of the plans, except for DEMA, have to be written by a forest regent (*regente forestal*) with professional accreditation and registration on the Registry of Regents of SERFOR. All of the forest management plans covering natural forests and plantations in public lands require the precise

location of the Forest Management Unit (FMU), and of the trees to be logged. This includes location maps indicating boundaries, access routes and hydrography. For forest concession agreements there has to be both a PGMF and a PO. The PO is usually the operative and short-term planning component of other forest management plans.

<sup>34</sup>\_ Article 54 of the Forest Management Regulation Law N° 29763

<sup>35</sup>\_ Article 56 of the Forest Management Regulation Law N° 29763

The execution of activities of all the Forest Management Plans has to be registered in an **operations logbook of the enabling titles** (*Libro de Operaciones de los títulos habilitantes*)<sup>36</sup> that provides information on harvested trees and volumes obtained.

In the case of concessions for forest plantations, it is the obligation of the holder to present a Plan for the Installation and Management of Forest Plantations – PIMPF (*Plan de Instalación y Manejo de Plantaciones Forestales*)<sup>37</sup>. It is a long-term planning instrument in which the species to be installed are indicated, as well as the use of forest plantations. It is formulated and signed by a regent for the entire area and period of the concession.

### 3. Transportation of logs and wood products

The lawful transportation of any forest product, in its natural state or as a first transformation product, coming from natural forests or plantations with native species has to be supported by a **Forest Transport Guide** (*Guía de Transporte Forestal - GTF*)<sup>38</sup>. In the case of introduced exotic species coming from plantations, only a **Referral Guide** (*Guía de remisión*) is required<sup>39</sup>.

The GTF is issued and presented by the enabling title holder or the forest regent, both being responsible for the veracity of the document. In the case of private lands, and peasant and native communities' territory, it is only the holder of the enabling title or the forest regent who issues the GTF. For products coming from local forests, the GTF is issued by the representative of the Local Government and the regent. In the case of products being transported from primary processing facilities, the owner issues the GTF. The ARFFS can also issue GTF, but only in two cases. Firstly, when the product is being transported for the second time and the product owner is not the enabling title holder or the processing facilities owner, previously shown on the original GTF from the enabling title<sup>40</sup>. Secondly, when the product being transported doesn't come from an area with an enabling title but comes from an area with a different authorisation<sup>41</sup>.

The GTF has to include either a **list of Logs** (*Lista de Trozas*) if wood has not undergone a primary transformation or a **list of Packages** (*Lista de Paquetes*) for wood which has been transformed. The lists should detail the number of logs or packages, the species and volumes, as well as the origin and destination of the consignment being transported.

36\_ Article 171 of the Forest Management Regulation Law N° 29763

37\_ Article 38 of the Regulation for the Management of Forest Plantations and Agroforestry Systems Law N° 29763

38\_ Article 124 of the Forestry and Wildlife Law N° 29763

39\_ Article 91 of the Regulation for the Management of Forest Plantations and Agroforestry Systems Law N° 29763

40\_ Article 172 of the Forest Management Regulation Law N° 29763

41\_ In some cases forest products can come from areas not meant for timber harvesting but with authorisations for land-use change (autorización de cambio de uso, autorización de desbosque)

All vehicles transporting logs, timber or timber products must be licensed by the Ministry of Transport and be listed on the appropriate registries maintained by SERFOR and ARFFS. All documents are checked at various points in transit by the regional authorities, who compare quantities declared on the management plans to the harvested volumes in transport.

It is advisable for timber buyers to verify if the GTF corresponds to an enabling title affected by any measure provided by OSINFOR, in the SIGO<sub>SFC</sub> (<https://www.gob.pe/9023-acceder-a-informacion-sobre-procesos-de-supervision-fiscalizacion-y-capacitacion-del-osinfor>).

#### 4. Processing regulations

The owners or managers of forest and wildlife products processing facilities are obliged to verify the legal origin of the products they transform<sup>42</sup>. According to the current legislation, transformation can be either primary or secondary transformation. Primary is defined as the first transformation process that forest products and by-products undergo in their natural state, such as roundwood<sup>43</sup>. The first transformation products are not final products or for direct use. It is in the secondary transformation where value is added to these products that come from primary transformation centers<sup>44</sup>.

Primary processing facilities must have a **license of establishment** (*Autorización para establecimiento de plantas de transformación*) issued by the corresponding ARFFS and an **operating license** (*Autorización para funcionamiento de depósito y establecimiento comercial*)<sup>45</sup> issued by the municipality it's located in.

The following are obligations of all owners and holders of primary transformation centers<sup>46</sup>:

- Enter and process products that certify its legal origin.
- Maintain the documents that support the data entered in the **operations logbook for facilities and others** (*Libro de Operaciones de centros y otros*) that records the amount of timber that enters and leaves the premises<sup>47</sup>, for a period of four years.
- Provide the competent authority with the information and documentation that is requested.
- Facilitate the implementation of control and inspection actions.
- Comply with the provisions regarding the accreditation of legal origin.

42\_ Article 121 of the Forest Management Regulation Law N° 29763

43\_ Subparagraphs 5.45 and 5.59 of Article 5 of the Forest Management Regulation Law N° 29763

44\_ Subparagraph 5.60 of Article 5 of the Forest Management Regulation Law N° 29763

45\_ Article 120 of the Forestry and Wildlife Law N° 29763

46\_ Article 175 of the Forest Management Regulation Law N° 29763 and of the Regulation N° 018-2015-MINAGRI

47\_ Article 171 of the Forest Management Regulation Law N° 29763

**The operations logbook** is not only for processing facilities but for any warehouse or commercialisation facility that deals with forest resources. This is a different document to the operations logbook mentioned earlier in the Harvesting Rights section.

Secondary processing facilities are registered in a database managed by the Ministry of Production (PRODUCE). For secondary transformation, SERFOR, with prior opinion and in coordination with the Ministry of Production (PRODUCE)<sup>48</sup>, formulates and implements traceability mechanisms<sup>49</sup>. This registration and coordination are still pending implementation and, for this reason, it is difficult to verify the traceability of secondary transformation products<sup>50</sup>.

Currently, there isn't a regulated methodological procedure for controlling stocks or volumes that allow the verification of volumes of timber or timber products that enter secondary processing facilities and are later sold as end-use<sup>51</sup> products. However, some companies carry out their own process to carry out the volume verification and control, especially those whose production is oriented towards foreign trade.

48\_ Ibid.

49\_ Article 169 of the Forest Management Regulation Law N° 29763

50\_ FAO (2018) La industria de la madera en el Perú

## 5. Export regulations

The export of logs for commercial purposes, other than logs from plantation forestry, is prohibited<sup>52</sup>. It is also prohibited to export forestry resources that have been harvested, processed or transported contravening the Law N° 29763 of Forestry and Wildlife and all its regulations<sup>53</sup>. SUNAT and SERFOR coordinate the coordination mechanisms through which they regulate and control the forestry resources exports.

SERFOR gives **permits for export**, import or re-export of forestry products for any consignment comprising:

- Species listed in the CITES Appendix
- Species whose trade is restricted by other agreements of which Peru is part of
- Species whose trade is expressly restricted according to Law by Supreme Decree
- Species for scientific research or contracts for access to genetic resources

To obtain **the export permit** (*Permiso de exportación*), the applicant must present the documents that evidence the legal origin of the products<sup>54</sup>.

Another required document is the **phytosanitary certificate** (*Certificado fitosanitario*), the format of which depends on the country the consignment is being exported to. It is issued by the National Agrarian Health Service (SENASA)<sup>55</sup>. A **certificate of origin** (*Certificado de origen*) is also required, and is issued

51\_ Ibid.

52\_ Article 122 of the Forestry and Wildlife Law N° 29763

53\_ Article 123 of the Forestry and Wildlife Law N° 29763

54\_ Article 178 of the Forest Management Regulation Law N° 29763

55\_ FSC Peru (2017) Pautas para la exportación de madera

by any of the following institutions, authorised by the Ministry of Foreign Trade and Tourism (MINCETUR):

- Lima Chamber of Commerce (CCL)
- The Exporters Association (ADEX)
- The National Society of Industries (SNI)

This document does not prove the legal origin of the timber, it only certifies the exported consignment comes from Peru<sup>56</sup>. Finally, it is required to present a **list of packages** (*Lista de paquetes*) that details what is being exported, including weight, volume and dimensions.

## 6. Environmental, conservation and social regulations

All **forest management plans** must contain details of **environmental impacts**, according to the scale of operations and the level of detail of the plans<sup>57</sup>. This includes the identification and analysis of the environmental impacts, as well as the preventive and mitigation activities that will be taken<sup>58</sup>. SERFOR, OSINFOR, and MINAM are responsible for monitoring compliance with and fulfilment of the environmental and conservation obligations outlined in management plans.

Regarding social regulations, mechanisms for the **participation of the population** that may be affected by the timber harvesting must be implemented during the formulation of all forest management plans<sup>59</sup>. These have to be accounted for in the final version of them and include social measures adopted for the implementation of the plan. Some of these could be related to providing socioeconomic welfare of populations nearby or within the management unit, mechanisms of conflict resolution with local communities, initiatives that support the participation of native and peasant communities in forest management activities and details of compensation for the use of traditional knowledge of native and peasant communities. More generally, measures to ensure observation of national and international laws about workers' rights, health and safety, working conditions, equality, rights and training provision, should also be incorporated in management plans.

56\_ Ibid.

57\_ Article 44 of the Forestry and Wildlife Law N° 29763

58\_ Resolutions N° 046, 065 and 086 of 2016 by the Executive Directorate of SERFOR

59\_ Ibid.

# PERU

## 7. Tax, fees and royalties

The main fee in the forestry sector is **the payment for harvesting rights** from the enabling title holder<sup>60</sup>. This is paid to the government and the amount is calculated according to the quantity, volume or weight of the forestry resources harvested and the economic value related to the product in its natural state. The methodology used for this calculation is coordinated between SERFOR and MINAM.

For export and commercial purposes, consignments of timber or timber products should have a **single customs declaration** (DUA) which has various formats depending on the value of the FOB (Free on Board). For exports of less than 5000 USD, the document needed is a **simplified export declaration** and for exports of more than the mentioned amount the document needed is a **customs declaration of goods** (DAM). Finally, a **commercial invoice** is needed (*factura comercial*), according to the format established by the SUNAT.

60\_ Article 111 of the Forest Management Regulation Law N° 29763



## Main types of fraud

**Illegality can arise at any stage along a timber supply chain, however it is common for illegalities to occur during harvesting. As such, illegally harvested wood goes through a process of laundering, or 'legalisation' following harvest. The main types of fraud in timber production and trade in Peru can be summarised in the following categories:**

### Illegalities related to the allocation of timber rights

- Transferral of harvesting rights from the legal holder to another entity, voluntarily or as a result of bribery, and without official permission from the government.
- Granting of harvesting concessions, permits or authorisations in areas overlapping with pre-existing indigenous community territory, or territories in dispute, which can potentially result in negative social implications for local populations<sup>61</sup>.
- Approval of Forest Management Plans that have wrong information e.g. inventories which include non-existent trees or trees that are outside of the enabling title

area<sup>62</sup>. OSINFOR performs field visits to avoid these situations and therefore a preventive measure for buyers would be to check the database SIGO<sub>SFC</sub> to see if there are any irregularities with the timber origin (<https://www.gob.pe/9023-acceder-a-informacion-sobre-procesos-de-supervision-fiscalizacion-y-capacitacion-del-osinfor>).

- Allocation of harvesting permits in the classification of local forests without the legal procedure, which results in a lack of monitoring later on because of legislation gaps. Therefore, it is important to review documentation from the whole supply chain.

### Illegal logging and timber theft

- Harvesting in places without the authorisation, including harvesting in protected sites<sup>63</sup>.
- Non-compliance with terms in the forest management plans regarding agreed volumes and species of the harvested trees.
- Harvesting occurring within a concession area before or after the contracted period.

61\_ NEPCON (2017) Timber Legality Risk Assessment Peru

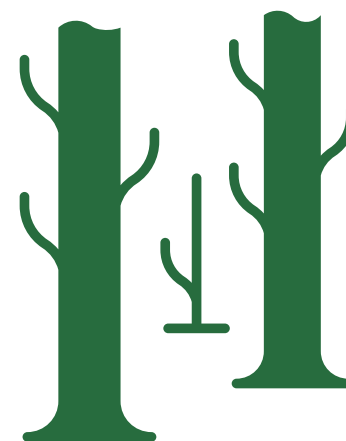
62\_ Environmental Investigation Agency (2018) The Moment of Truth

63\_ NEPCON (2017) Timber Legality Risk Assessment Peru



## Operational illegalities

- Bribery of forest regents to falsify information in forest management plans.
- Illicit trading of GTFs between enabling title holders and “volume timber traders” (*vendedores de volumen*), who are illegal traders who log timber from unauthorised areas and buy GTFs with false information<sup>64</sup>.
- Commercialisation of illegally harvested timber with legal documentation from plantations. There has been evidence of the use of documents from plantations to “launder” timber, because of the lack of supervision in plantations<sup>65</sup>.
- Commercialisation of timber harvested from land-use change without permission. Even when there is a land-use change authorisation (*autorización de cambio de uso / autorización de desbosque*), the risk of this being illegally harvested timber is very high<sup>66</sup>.
- Non-compliance with wider regulations including employment, health and safety, environmental and social, as well as workers’ rights<sup>67</sup>.
- Companies failing to register establishment for operation or acquiring the necessary license and permit<sup>68</sup>.
- Tax evasion through the falsification of the amounts of timber harvested from a management unit to reduce the amount of tax to pay.
- Exportation of CITES species without an export permit.
- Transportation of timber with wrong information on the GTF, such as (ii) incorrect identification and/or labelling of harvested species in transport, either knowingly or unknowingly; and (ii) incorrect listing of volumes, ownership and/or the origin of harvested timber.



64\_ Environmental Investigation Agency (2018) The Moment of Truth

65\_ Ibid.

66\_ Ibid.

67\_ NEPCON (2017) Timber Legality Risk Assessment Peru

68\_ Ibid.



## Samples of main documents and how to read them

The documents described above contain a significant amount of information, and it is important to understand what they mean. Timber traders should conduct due diligence of this documentation, in order to avoid the possibility of using wrong sets of documents (i.e., not compatible between themselves or not related to the timber consignment purchased) or that some of them mask potential illegalities.

Samples of some of these documents are shown below, with explanations about the information contained and the main types of checks needed to verify the authenticity of the data contained.

### 1. Enabling Title – Forest Concession Agreement (*Título Habilitante - Contrato de Concesión Forestal*)

A forest concession agreement is one of the types of enabling titles. Signed between the timber company and the forest authority for an initial maximum period of 40 years, but renewable. From 2014 onwards the authority signing is the appropriate ARFFS, from 2008-2014, the Ministry of Agriculture, and prior to that INRENA.

#### *How to read:*

This document contains the following main information<sup>69</sup>:

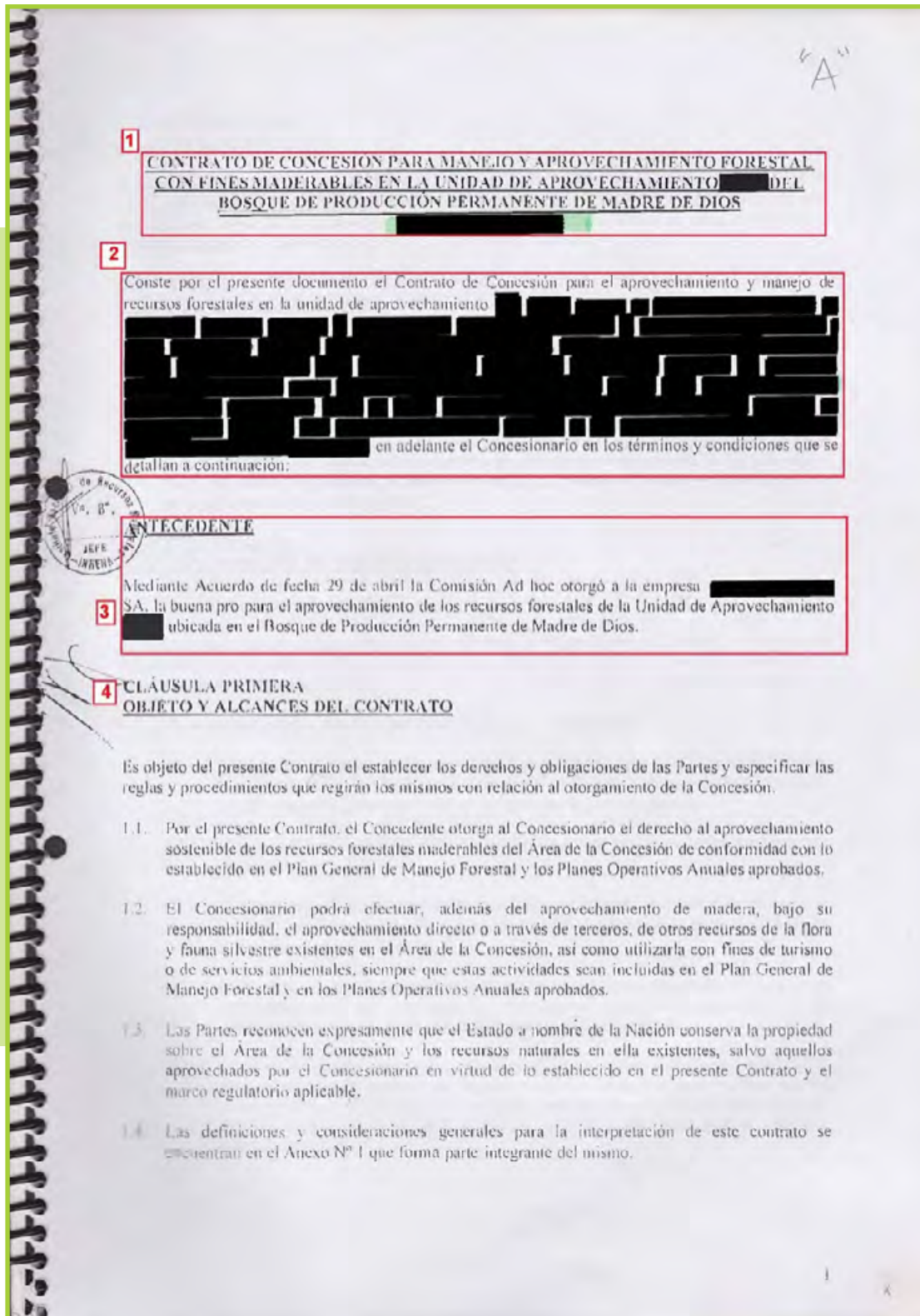
1. Title indicating type of concession, number of FMU and number of the enabling title
2. Details of the company and FMU
3. Background (company and FMU)
4. Clauses of the agreement covering various details (Object and scope, concession area, location and duration, relation with Native Communities and local populations, rights and obligations of the concessionaire, sanctions, taxes and others)
5. Signature and stamp of the forestry relevant authority and company

#### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that the name corresponds to the timber producer
- Verify stamps and signatures on every page
- Check that there is a number for the enabling title
- Check that the document has been signed and stamped by the relevant forest authority

<sup>69</sup>\_This document can have around 30 pages and for the purposes of this guide only the first and the last page are included.



facultados para el efecto.

### 35.5. Integridad del Contrato

- 35.5.1. Este Contrato y sus Anexos contienen el completo acuerdo de las Partes con relación al objeto del mismo.
- 35.5.2. Forman parte integrante del Contrato, los Anexos, las Bases, las Oferta Técnica y Económica del Adjudicatario en el Concurso, el Plan General de Manejo Forestal aprobado por el Concedente, los Planes Anuales Operativos aprobados por el Concedente y el Plan de Manejo Forestal para la Zafra 2002 aprobado por el Concedente, los que serán de observancia obligatoria.

### 35.6. Domicilio

Las Partes declaran como válidos los domicilios señalados en la introducción del Contrato y cualquier cambio, para ser considerado como válido, deberá ser notificado previamente y por carta notarial a la otra Parte.

### 35.7. Nulidad parcial

Si cualquier estipulación o disposición del Contrato fuera declarada nula, inválida o no exigible por el laudo arbitral, dicha decisión será interpretada estrictamente para dicha estipulación o disposición y no afectará la validez de las demás estipulaciones o disposiciones del Contrato.

### 35.8. Elevación del Contrato a Escritura Pública:

Cualquiera de las Partes podrá elevar el presente Contrato a Escritura Pública, siendo los gastos que ello origine de cargo de la Parte que lo solicite, quien además deberá entregar a la otra Parte una copia simple de la misma.

### 35.9. Confidencialidad.

El Concesionario no podrá divulgar a terceros información referente al Concedente, calificada como confidencial por éste, que el Concesionario conozca, se entere o haya tomado conocimiento directo o indirecto en virtud de su participación en el Concurso Público y celebración de este Contrato, a menos que cuente con autorización escrita para su divulgación a terceros, en cada caso concreto.

El Concesionario deberá adoptar las medidas necesarias para que su personal cumpla las normas de confidencialidad establecidas, incluyendo, más no limitándose, a la inclusión de una cláusula de confidencialidad en todos los contratos de trabajo que celebre con sus empleados.

En señal de conformidad y aceptación del contenido del presente Contrato, las partes lo suscriben en cinco ejemplares del mismo tenor, en la ciudad de Lima, a los 15 días del mes de julio de dos mil dos.

### CLÁUSULA ADICIONAL

Interviene en el presente Contrato de Concesión de los Bosques de Producción Permanente de Madre de Dios, el Concesionario, [REDACTED], que es una sociedad constituida en el Perú bajo las leyes peruanas, la misma que se encuentra debidamente inscrita en la [REDACTED] del Registro Mercantil de la Oficina Registral de Ucayali y que procede debidamente representada por su representante legal señor [REDACTED] identificado con [REDACTED] para asumir irrevocable e incondicionalmente los derechos y obligaciones a que se refiere este Contrato.

5

[REDACTED]  
EL CONCEDENTE

[REDACTED]  
EL CONCESIONARIO  
I.B. 08796286

## 2. Resolution approving the Forest Management Plan (*Resolución que aprueba el Plan de Manejo Forestal*)

Resolution by the ARFFS approving the Forest Management Plan in any of its types.

### *How to read:*

This document contains the following main information:

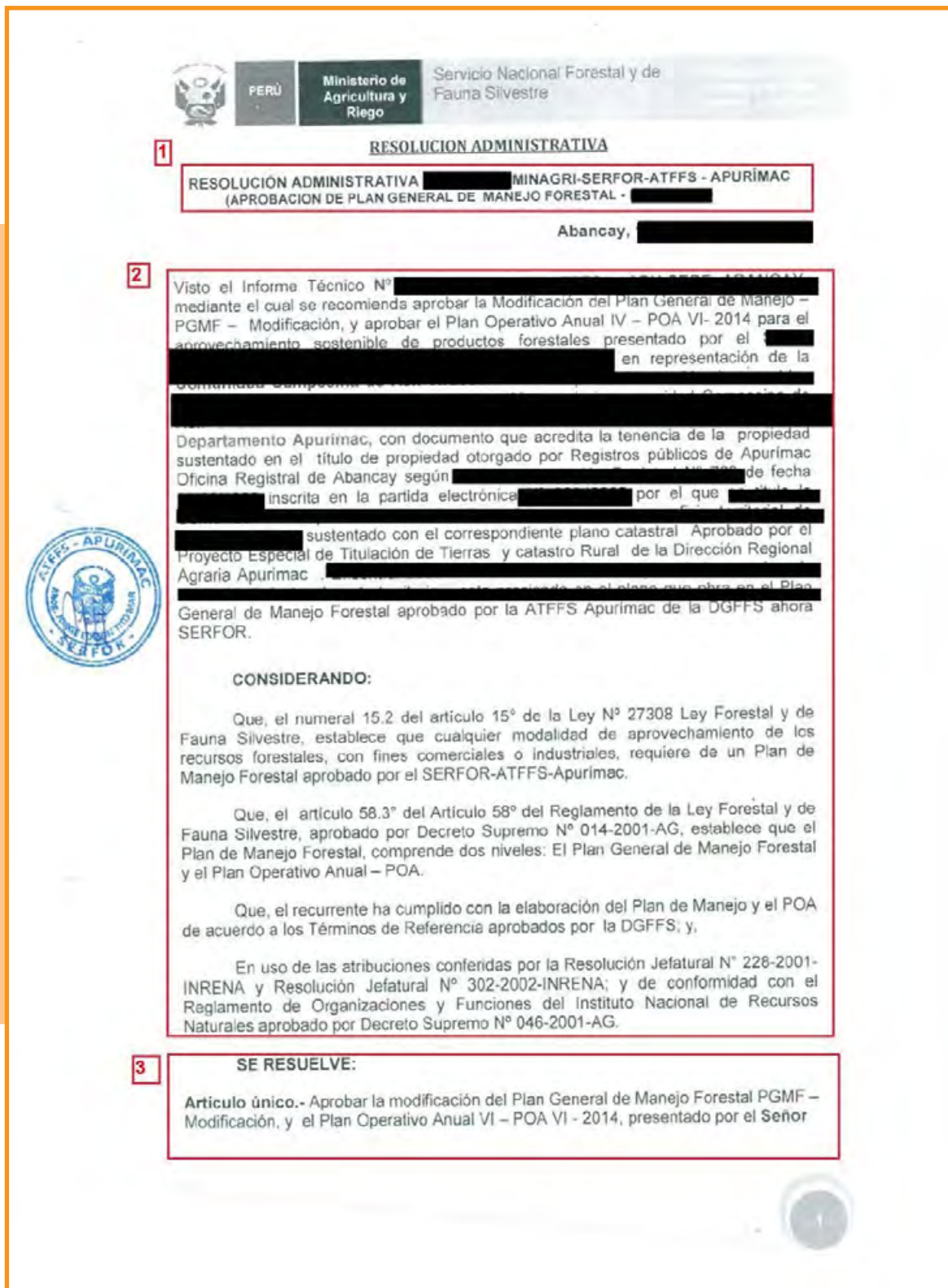
1. Number of the resolution by SERFOR
2. Citations and recitals referring to the forest area and legislation
3. Resolution granting approval of the plan and mention of the name of the enabling title holder, hectares and species, and time frame of validity
4. Stamp and signature by the ARFFS

### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that the name corresponds to the enabling title holder
- Verify that the FMU is the same as the enabling title

- Verify stamps and signatures on every page
- Verify that the document has been signed and stamped by the relevant ARFFS
- Sometimes this resolution approves both the PGMF/PGMFI and the respective PO, which established the hectares under management and the volume of logs available for harvesting.



Resolution approving the Forest Management Plan (*Resolución que aprueba el Plan de Manejo Forestal*)



PERÚ **Ministerio de Agricultura y Riego**

Servicio Nacional Forestal y de Fauna Silvestre



en representación de la  
 [Redacted]  
 [Redacted]  
 1,684.3750 Has, sustentado con el correspondiente plano catastral Aprobado por el Proyecto Especial de Titulación de Tierras y catastro Rural de la Dirección Regional Agraria Apurímac [Redacted]  
 [Redacted]  
 SERFOR, para el aprovechamiento sostenible de productos forestales de la especie Eucalipto (*Eucaliptus glóbulos*) en un turno de un año. (Ver detalle del Cuadro I).

Cuadro I

Rodal o Plantación	Division Administrativa	Año De extraccion	Unidades de Arboles a Talar	Unidad de Rebrotos a talar	Volumen de Madera Rolliza ( m3)	Superficie ( Has )	Sectores
1	III (Reingreso)	2,012 2,014- 2,015	2,420	5,350	491.25	7.50 ( 4.40 )	[Redacted]
1	II	2,014- 2,015	3,861	8,536	783.78	7.02	[Redacted]
4	VII	2,014- 2,015	3,146	6,956	638.64	( 7.62 ) 5.72	[Redacted]
4	IX	2,014- 2,015	3,225		2,096.25	( 8.60 ) 6.45	[Redacted]
<b>Total</b>			<b>12,052</b>	<b>20,842</b>	<b>4,009.93</b>	<b>(30.74 )</b> <b>23.59</b>	

4

Regístrese y Comuníquese  
 [Redacted]  
 Servicio Nacional Forestal y de Fauna Silvestre - SERFOR  
 ATFFS - APURIMAC  
 [Redacted]



### 3. Operations logbook of enabling titles (*Libro de operaciones para títulos habilitantes*)

Document issued by the ARFFS that registers information for the traceability of the timber or timber products, in which the operators must register information regarding the implementation of the forest management plan.

#### *How to read:*

This document contains the following main information:

1. Number of operations logbook given by the ARFFS and volume
2. Details of the enabling title holder and location of FMU
3. Type of forest management plan and number of resolution approving it

Six sections to register date, codification, tree species, dimensions and volume:

4. Section 1: Felling
5. Section 2: Logging
6. Section 3: Log dispatch
7. Section 4: Sawn logs

8. Section 5: Finished products

9. Section 6: Finished products dispatched

#### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that the name corresponds to the one in the enabling title holder
- Verify that the type and approving resolution number match the one in the Resolution approving the forest management plan.
- Verify legible names and stamps
- If the logs are dispatched from the harvesting area, only section 1, 2 and 3 must be filled. In the cases where the sawing takes place in the harvesting area, the sections 1, 2, 4, 5 and 6 must be filled.

RESOLUCIÓN DE DIRECCIÓN EJECUTIVA  
N° 264-2019-MINAGRI-SERFOR-DE

ANEXO 01

LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA  
APROVECHAMIENTO FORESTAL MADERABLE

(CARÁTULA)

LOGO  
En caso se cuente

1	N° de Registro del Libro de Operaciones	Consignar el número de registro otorgado por la ARFFS
	N° Tomo	Consignar el número de tomo correspondiente a cada documento de gestión (PO/PMFI/DEMA)
2	Titular del título habilitante	Consignar la denominación o razón social de la empresa (persona jurídica) o nombres y apellidos completos (persona natural) titular del título habilitante, según el registro otorgado por SUNAT. Adicionalmente cuando se trate de persona jurídica se consignará los nombres y apellidos del representante legal.
	N° Título habilitante	Consignar el código del título habilitante, según corresponda, sea este contrato, permiso, autorización, contrato de cesión en uso o resolución de bosque local.
	N° RUC	Consignar el número de Registro Único de Contribuyente asignado por la SUNAT.
	N° DNI	Consignar número de Documento Nacional de Identidad del titular del título habilitante, en caso persona natural; o del representante legal, en caso de persona jurídica.
	Domicilio	Consignar el domicilio o dirección del titular del título habilitante, según se haya consignado en el título habilitante o el domicilio legal para efectos de las notificaciones. Opcionalmente puede añadirse el nombre del centro poblado, comunidad, sector o micro cuenca.
	Departamento	Consignar el departamento donde se ubica el título habilitante
	Provincia	Consignar la provincia dentro del departamento donde se ubica el título habilitante
	Distrito	Consignar el distrito dentro de la provincia donde se ubica el título habilitante
	Número de teléfono	Consignar el número de teléfono fijo o móvil
	Correo electrónico	Consignar la dirección de correo electrónico del titular del título habilitante o responsable designado
3	Documento de gestión forestal	Consignar nombre del documento de gestión (PO/PMFI/DEMA), número, periodo de vigencia del documento de gestión para el que aplicará el Libro de Operaciones
	N° de Resolución	Consignar el número de Resolución de aprobación, modificación y/o actualización del documento de gestión (PO/PMFI/DEMA) y su fecha de emisión. Consignar adicionalmente los números de Resolución de aprobación en caso se aprueben reingreso o movilización de saldos para este documento de gestión.



Operations logbook of enabling titles (*Libro de operaciones para títulos habilitantes*)

LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE

4

LOGO En caso se cuente				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">N° REGISTRO</td> <td style="width: 50%;"></td> </tr> <tr> <td>N° TOMO</td> <td></td> </tr> <tr> <td>SECCIÓN 1</td> <td style="text-align: center;">TALA</td> </tr> </table>						N° REGISTRO		N° TOMO		SECCIÓN 1	TALA
N° REGISTRO															
N° TOMO															
SECCIÓN 1	TALA														
N°	Fecha	Código del Árbol	R	Especie	Diámetro mayor (m)	Diámetro menor (m)	Longitud Aprovechable (m)	Volumen (m <sup>3</sup> )	Observaciones						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)						
DETALLE DE OBSERVACIONES:															



LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE

5

LOGO En caso se cuente				<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">N° REGISTRO</td> <td style="width: 50%;"></td> </tr> <tr> <td>N° TOMO</td> <td></td> </tr> <tr> <td>SECCIÓN 2</td> <td style="text-align: center;">TROZADO</td> </tr> </table>						N° REGISTRO		N° TOMO		SECCIÓN 2	TROZADO
N° REGISTRO															
N° TOMO															
SECCIÓN 2	TROZADO														
N°	Fecha	Código de Troza	R	Especie	Diámetro mayor (m)	Diámetro menor (m)	Longitud (m)	Volumen (m <sup>3</sup> )	Observaciones						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)						
DETALLE DE OBSERVACIONES:															



Operations logbook of enabling titles (*Libro de operaciones para títulos habilitantes*)

**LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE**

**6**

LOGO  
En caso se cuente

N° REGISTRO	
N° TOMO	
SECCIÓN 3	DESPACHO DE TROZAS

N°	Fecha	Código de Troza	Código de Despacho	N° de GTF	Observaciones
(1)	(2)	(3)	(4)	(5)	(6)

DETALLE DE OBSERVACIONES:

**LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE**

**7**

LOGO  
En caso se cuente

N° REGISTRO	
N° TOMO	
SECCIÓN 4	CONSUMO DE TROZAS

N°	Fecha	Código de Troza	Especie	Volumen (m <sup>3</sup> )	Observaciones
(1)	(2)	(3)	(4)	(5)	(6)

DETALLE DE OBSERVACIONES:

Operations logbook of enabling titles (*Libro de operaciones para títulos habilitantes*)

**LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE**




**8**

LOGO En caso se cuente	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">N° REGISTRO</td> <td style="width: 50%;"></td> </tr> <tr> <td>N° TOMO</td> <td></td> </tr> <tr> <td>SECCIÓN 6</td> <td>PRODUCTO TERMINADO</td> </tr> </table>	N° REGISTRO		N° TOMO		SECCIÓN 6	PRODUCTO TERMINADO
N° REGISTRO							
N° TOMO							
SECCIÓN 6	PRODUCTO TERMINADO						

N°	Fecha	Tipo de Producto	Especie	Cantidad	Unidad de Medida	Observaciones
(1)	(2)	(3)	(4)	(5)	(6)	(7)

DETALLE DE OBSERVACIONES:

**LIBRO DE OPERACIONES DE LOS TÍTULO HABILITANTES PARA APROVECHAMIENTO FORESTAL MADERABLE**




**9**

LOGO En caso se cuente	<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 50%;">N° REGISTRO</td> <td style="width: 50%;"></td> </tr> <tr> <td>N° TOMO</td> <td></td> </tr> <tr> <td>SECCIÓN 6</td> <td>DESPACHO DE PRODUCTO TERMINADO</td> </tr> </table>	N° REGISTRO		N° TOMO		SECCIÓN 6	DESPACHO DE PRODUCTO TERMINADO
N° REGISTRO							
N° TOMO							
SECCIÓN 6	DESPACHO DE PRODUCTO TERMINADO						

N°	Fecha	N° de GTF	Tipo de Producto	Especie		Cantidad de Piezas	Cantidad	Unidad de Medida	Observaciones
				Nombre Común	Nombre Científico				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

DETALLE DE OBSERVACIONES:

Operations logbook of enabling titles (*Libro de operaciones para títulos habilitantes*)

#### 4. Forest transport Guide (*Guía de transporte forestal – GTF*)

Document issued by the ARFFS that has to include information of the origin, characteristics and destination of the timber or timber products being transported.

##### *How to read the document:*

This document contains the following main information:

1. Number of GTF
2. Details of the ARFFS that issued the document
3. Date of issue and date of expiry
4. Details of the enabling title
5. Type of forest management plan and number of resolution approving it
6. Location of the forest of source
7. Details of the owner of the products correctly filled
8. Details of the recipient
9. Details of the person who is transporting
10. Number of list of logs and number of GTF of origin
11. List of products being transported and details (scientific and common name, type of product, packing of the product and quantity)

12. Comments/observations (if any)
13. Stamp, name and signature of the sender
14. Number of list of logs (different page)
15. List of logs being transported and details (scientific and common name of the species, codification of logs, dimensions and volume)
16. Comments/observations (if any) to the list of logs
17. Stamp, name and signature of the sender

##### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that all the details of the enabling title holder and forest management plan match the previous documents described in this guide
- Check that all the details of owner of the product, person transporting and details of the timber and timber products are filled correctly
- In cases where the owner of the product isn't the enabling title holder, details of a sales invoice should be included
- In cases where the product owner isn't the enabling title holder or the processing facilities owner, the GTF must include the number of the GTF of origin
- Verify that there is no double counting of volumes with respect to the operations logbooks and/or other GTF
- Verify legible names and stamps

LOGO  
3cm x 5cm

**1** GUIA DE TRANSPORTE FORESTAL

(1) N°

**2** (2) Autoridad Regional Forestal y de Fauna Silvestre:.....

**3** (3) Fecha de Expedición..... (4) Fecha de vencimiento.....

**4** (5) Origen del recurso:

Concesión	<input type="checkbox"/>	Permiso	<input type="checkbox"/>	Autorización	<input type="checkbox"/>	Bosque local	<input type="checkbox"/>
Desbosque	<input type="checkbox"/>	Cambio de Uso	<input type="checkbox"/>	Plantación	<input type="checkbox"/>	Plan de Manejo Consolidado	<input type="checkbox"/>
Otros	<input type="checkbox"/>						

(6) N° : .....

(7) Nombre completo del Titular: ..... Representante legal: .....

**5** (8) N° Resolución: .....

(9) Plan de Manejo (Tipo):.....

**6** (10) Departamento .....

(11) Provincia..... (12) Distrito.....

**7** (13) PROPIETARIO DEL PRODUCTO..... (14) DNI N°.....

(15) RUC N°..... (16) Dirección.....

(17) Departamento..... (18) Prov..... (19) Distrito.....

(20) Tipo de Comprobante de Compra o venta..... (21) N° de comprobante:.....

**8** (22) DESTINATARIO..... (23) DNI N°.....

(24) RUC N°..... (25) Dirección.....

(26) Departamento..... (27) Prov..... (28) Distrito.....

**9** **TRANSPORTISTA:**

(29) N° Guía de Remisión.....

(30) Tipo de Transporte.....

(31) Tipo de vehículo..... (31) Placa (s) N°.....

(32) Conductor..... (33) DNI N°.....

(34) Licencia de conducir N°.....

**10** **DETALLE DEL PRODUCTO:**

(35) Lista (s) de Trozas N°: .....

(36) N° GTF de origen.....

(37a) Nombre Científico	(37b) Nombre común o comercial	(37c) Tipo de producto	Forma de empaque o presentación del producto		Cantidad	
			(37d) Descripción	(37e) Cantidad	(37f) Unidad de medida	(37g) Total

**12** (38) Observaciones: .....

**13** (39) Firma y sello del emisor

.....

(40) Nombres y apellidos del emisor

Se invalida la GTF cuando contiene enmendaduras y/o alteraciones  
La presente GTF tiene carácter de declaración jurada y está sujeta a acciones penales contempladas en el numeral 32.3 del artículo Nº 32 de la Ley 27444 (Ley del Procedimiento Administrativo General)

4. Forest transport Guide (Guía de transporte forestal – GTF)

39

LOGO  
3cm x 5cm

14

(1) N°

15 LISTADO DE TROZAS O CUARTONES A MOVILIZAR

N°	ESPECIE		(2) Codificación	(3) Dimensiones			Volúmen m <sup>3</sup>
	Nombre Científico	Nombre común o comercial		(4) d1	(5) d2	(6) L	
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							
24							
25							
26							
27							
28							
29							
30							
TOTAL							

16 (7) OBSERVACIONES: .....

17

.....  
Firma del despachador  
.....  
Nombres y apellidos del despachador



## 5. Operations logbook for processing facilities (*Libro de operaciones para centros de transformación*)

Document issued by the ARFFS that registers information for the traceability of the timber or timber products, in which the responsible person of the processing facility must register the timber and timber products that enter and leave the facility.

### *How to read:*

This document contains the following main information:

1. Number of operations logbook given by the ARFFS and volume
2. Details of the processing facility owner
3. Authorisation number given by ARFFS for the establishment and operation of the processing facility
4. Information and type of processing facility
5. Location and contact details

Four sections to register date, codification, tree species, dimensions and volume:

6. Section 1: Incoming products
7. Section 2: Sawn logs

8. Section 3: Finished products

9. Section 4: Finished products dispatched

Two additional sections to detail all of the FMU sources

10. Part 1 Source of origin: Enabling title details, type and number of resolution approving forest management plan

11. Part 2 Sawing of logs: Numbering of logs, tree species, dimensions and volume of the sawnwood produced

Two summary tables including tree species, volume and balances

12. Summary table 1: balances and movement of logs

13. Summary table 2: balances and movement of finished products

### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that all the details of the processing facility are complete
- Verify the number of GTF consigned matches the previous GTF
- Verify that the source of origin from previous documents is listed in Part 1 Source of origin
- Verify the accuracy of the balances and unit of measurement according to standard calculations.
- Verify legible stamps and names

**RESOLUCIÓN DE DIRECCIÓN EJECUTIVA  
N° 152 -2018-MINAGRI-SERFOR-DE**

**ANEXO 1**

**LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA  
DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES**

(CARÁTULA)

LOGO  
En caso se cuente

<b>1</b>	N° Registro del libro de operaciones	Consignar el número de registro otorgado por la ARFFS.
<b>2</b>	Titular del centro de transformación primaria	Consignar el nombre de la persona natural, razón social o denominación de la empresa (según el registro otorgado por SUNAT) que realiza la transformación primaria. Cuando se trate de personas jurídicas, se consignará, adicionalmente, los nombres, apellidos y número de documento de identidad del representante legal.
<b>3</b>	N° de autorización o registro	Consignar el número de autorización otorgado por la ARFFS para el establecimiento del centro de transformación primaria; o el número de registro otorgado, en caso de Aserraderos portátiles.
<b>4</b>	N° RUC	Consignar el número de Registro Único de Contribuyente del centro de transformación primaria o del titular del aserradero portátil registrado, según corresponda.
	N° del establecimiento anexo	Consignar el número correlativo del establecimiento anexo del Centro de Transformación Primaria. Si la empresa tiene solo un local o establecimiento, el número será siempre "001"
	Tipo de establecimiento	Consignar la identificación del tipo de establecimiento del centro de transformación primaria que hará uso del libro. Esta lista es suministrada por SUNAT, según se detalla a continuación: - Casa Matriz - Sucursal - Agencia - Local Comercial o de Servicio - Sede Productiva - Depósito o Almacén - Oficina Administrativa
<b>5</b>	Domicilio	Consignar el domicilio o dirección de la ubicación física del establecimiento, ya sea el centro de transformación primaria o el aserradero portátil registrado. Podrá ser domicilio legal para efectos de notificaciones.
	Departamento	Consignar el departamento donde se ubica el establecimiento.
	Provincia	Consignar el nombre de la provincia dentro del departamento donde se ubica el establecimiento.
	Distrito	Consignar el nombre del distrito dentro de la provincia donde se ubica el establecimiento.
	Número de teléfono	Consignar el número de teléfono fijo o móvil.
	Correo electrónico	Consignar la dirección de correo electrónico del representante legal o responsable designado.



Operations logbook for processing facilities (*Libro de operaciones para centros de transformación*)




**LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA  
DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES**



**8**  
 LOGO  
 En caso se cuente

N° REGISTRO	PRODUCTO TERMINADO
SECCIÓN 3	

N°	FECHA	TIPO DE PRODUCTO	NOMBRE COMUN	UNIDAD DE MEDIDA	CANTIDAD	OBSERVACIONES
(1)	(2)	(3)	(4)	(5)	(6)	(7)

**DETALLE DE OBSERVACIONES:**





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**LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA  
DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES**


**9**  
 LOGO  
 En caso se cuente

N° REGISTRO	SALIDAS
SECCIÓN 4	

N°	FECHA	TIPO DE DOCUMENTO	N° DE DOCUMENTO	TIPO DE PRODUCTO	ESPECIE		CODIGO	UNIDAD DE MEDIDA	CANTIDAD	OBSERVACIONES
					Nombre Común	Nombre Científico				
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)

**DETALLE DE OBSERVACIONES:**



Operations logbook for processing facilities (Libro de operaciones para centros de transformación)

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LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA  
DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES

N° REGISTRO <b>APARTADO 1</b>	FUENTE DE PROCEDENCIA DE LA MADERA
----------------------------------	------------------------------------

N° DE FUENTE DE PROCEDENCIA	TITULAR	REGISTRO UNICO DE CONTRIBUYENTE (RUC)	ORIGEN DEL RECURSO	N° DE ACTO ADMINISTRATIVO O REGISTRO	N° DE RESOLUCIÓN
(1)	(2)	(3)	(4)	(5)	(6)

11

LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA  
DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES

N° REGISTRO <b>APARTADO 2</b>	RETROZADO
----------------------------------	-----------

FECHA	CÓDIGO DE PROCEDENCIA / PLANTA	CÓDIGO DE RETROZADO	ESPECIE	DIAMETRO MAYOR (m)	DIAMETRO MENOR (m)	LONGITUD (m)	VOLUMEN (m <sup>3</sup> )	OBSERVACIONES
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)

Operations logbook for processing facilities (Libro de operaciones para centros de transformación)

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**LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES**

**12**

LOGO

En caso se cuente

N° REGISTRO		
CUADRO RESUMEN 1		SALDOS Y MOVIMIENTOS DE TROZAS
PERIODO (DIA/MES/AÑO)		

ESPECIE		SALDO INICIAL		INGRESOS		CONSUMOS		SALDO FINAL	
NOMBRE COMUN	NOMBRE CIENTIFICO	VOLUMEN (m3)	N° DE TROZAS	VOLUMEN (m3)	N° DE TROZAS	VOLUMEN (m3)	N° DE TROZAS	VOLUMEN (m3)	N° DE TROZAS
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)

**LIBRO DE OPERACIONES DE CENTROS DE TRANSFORMACIÓN PRIMARIA DE PRODUCTOS Y SUBPRODUCTOS FORESTALES MADERABLES**

**13**

LOGO

En caso se cuente

N° REGISTRO		
CUADRO RESUMEN 2		SALDOS Y MOVIMIENTOS DE PRODUCTO TERMINADO
PERIODO (DIA/MES/AÑO)		

ESPECIE Y PRODUCTO				UNIDAD DE MEDIDA	CANTIDAD		
NOMBRE COMUN	NOMBRE CIENTIFICO	TIPO DE PRODUCTO	SALDO INICIAL		PRODUCCIÓN / INGRESOS	SALIDAS	SALDO FINAL
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)

Operations logbook for processing facilities (*Libro de operaciones para centros de transformación*)



