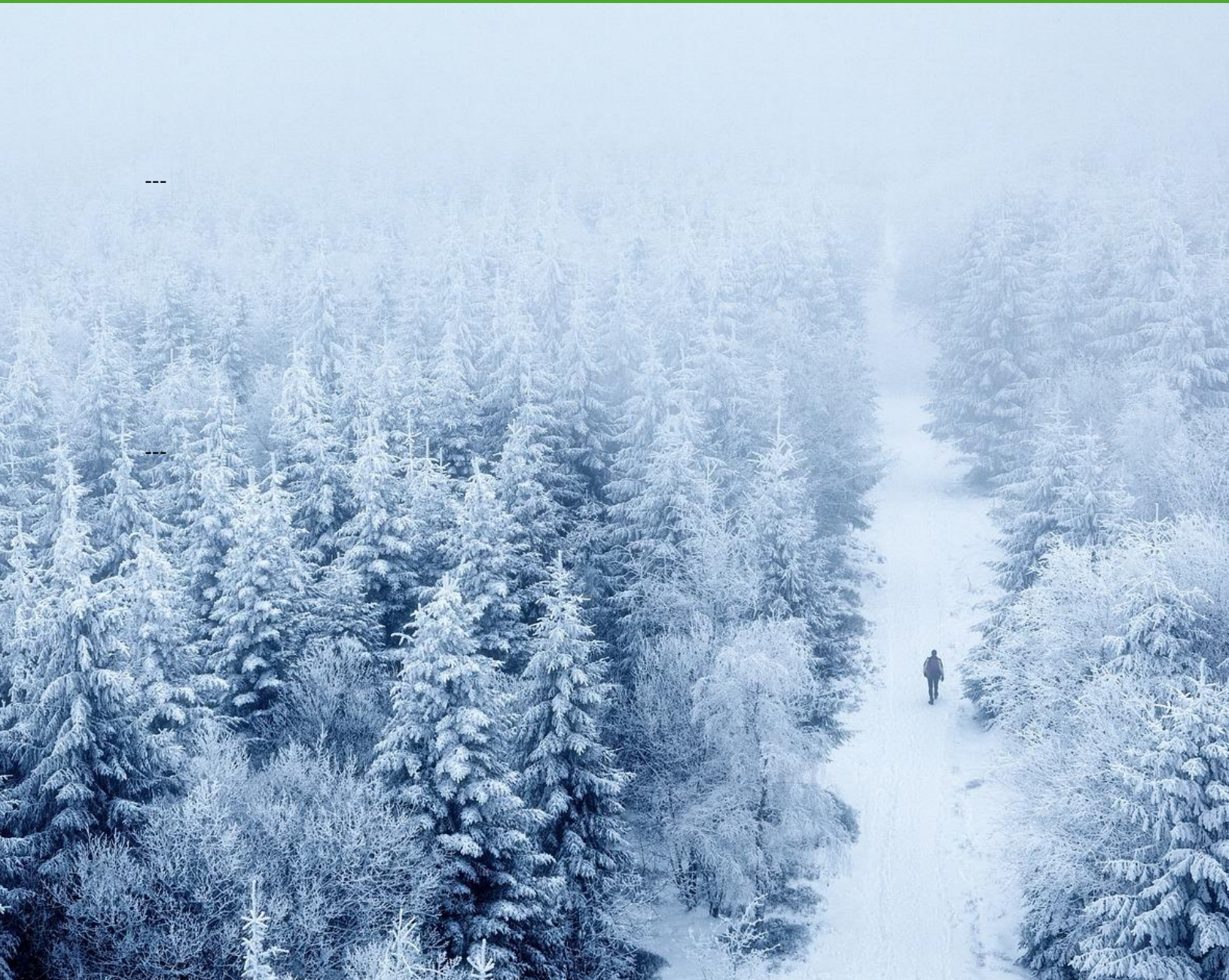


December 16, 2024

FSC Canada Controlled Wood Risk Assessment

Consultation Document

SmartCert





ABOUT THIS DOCUMENT

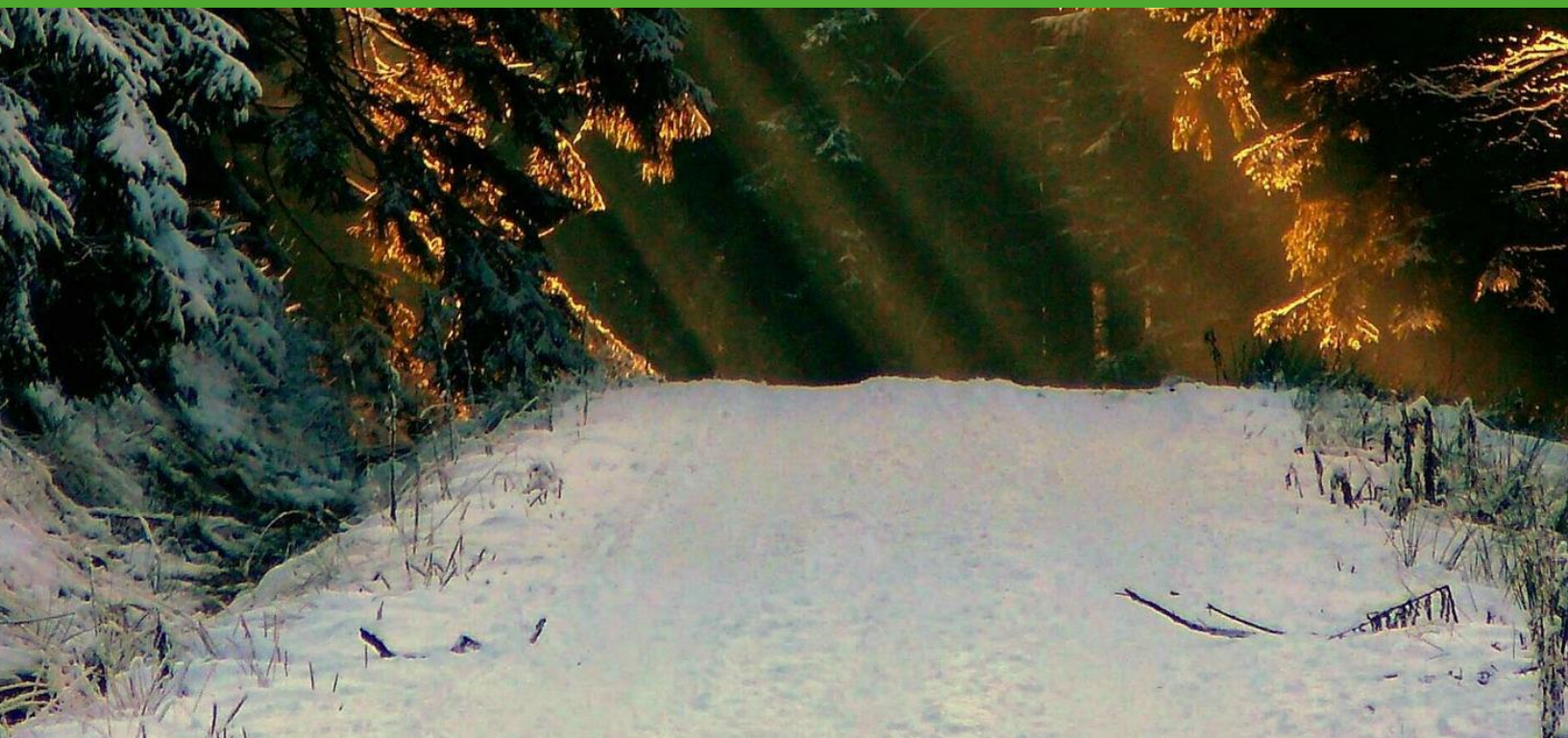
The Forest Stewardship Council® (FSC) International has commissioned SmartCert to update the National Risk Assessment (NRA) for Canada. The NRA was developed by the FSC to evaluate and identify risks associated with sourcing Controlled Wood within Canada. Controlled Wood, as defined by the FSC, refers to uncertified material that can be combined with FSC-certified material in products carrying the FSC Mix label. The NRA needed to be updated because the current assessment is more than five years old and needs to be aligned with the requirements of the new Risk Assessment Framework (FSC-PRO-60-006b) and with the European Union’s Deforestation Regulation (EUDR).

This document is the consultation version of the updated NRA. All interested individuals and organizations are invited to submit their feedback before **January 30**, the closing date of the consultation. **[PARTICIPATE IN THE CONSULTATION](#)**

ABOUT SMARTCERT

SmartCert is a consulting firm specializing in ethics and corporate social responsibility, with offices in Montreal and Ottawa, Canada, and projects in over 20 countries. We excel in areas such as environmental certification, sustainable resource management legislation, and meaningful engagement with Indigenous Peoples and communities.

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Disclaimer

This document was prepared in an Excel workbook and exported to PDF for consultation purposes. While the formatting may not be optimal, it is unnecessary to provide feedback on the format, as the master report to be submitted to FSC is an Excel file based on a template provided by FSC, standardized for all countries.

Country Overview

Scope of the risk assessment: Commodity & Geographical Scope

Topic	Description
Geographical scope (country/countries)	Canada
Geographical scope (subnational) (insert <i>N/A if risk assessment is at country level</i>)	The Canada NRA was done at a national level with examples from the provinces included for illustrative purposes. There is also differentiation between private and public lands where appropriate.
Commodities Impacted (from EUDR Annex 1/FSC Product Classification [FSC-STD-40-004a])	In Canada, all the wood products identified in FSC-STD-40-004a FSC Product Classification are in scope including wood products (W1 to W19) as well as pulp and paper (P1 to P10). NTFPs that may be included in the scope of the national risk assessment of Canada include tree resin (N7.2 and N7.3) and bark (N1).
Indicator Coverage	All Indicators
Specific Indicators (if applicable)	

Short Summary

Forestry in Canada is a key economic and environmental sector, with 90% of forests on public lands managed by provincial and territorial governments. The federal government oversees 2%, primarily in parks and federal lands, while another 2% is managed by Indigenous peoples. These forests, spanning boreal, temperate, and coastal ecosystems, are vital for biodiversity, carbon sequestration, and water purification. Approximately 60% of Canada's total forest area of approximately 370 million ha is capable of producing commercial forest products.

Canada's forestry practices are governed by stringent laws and certifications like FSC and SFI, attempting to address sustainable management and compliance with international standards, including the EU Timber Regulation. Indigenous communities play a growing role, integrating traditional knowledge into forest management.

Challenges include climate change, wildfires, and pest infestations, but Canada remains a global leader through innovation and robust legal frameworks. Comprehensive resources for legislation and sustainable practices are publicly available, promoting transparency and accountability in managing this vital resource for current and future generations.

Full Description

General

Forestry in Canada is a cornerstone of both the economy and environmental stewardship, with the country's expansive forests covering approximately 347 million hectares, about 9% of the world's forested area. These forests, ranging from boreal to temperate and coastal rainforest ecosystems, are vital habitats for diverse plant and animal species. They also provide significant ecological services, such as carbon sequestration, water purification, and soil conservation.

Of the ~ 350 million ha of forest in Canada, approximately 225 million is classified as managed forest, so about 63% of Canada's forests is managed for commercial production of forest products. These forests are the most productive in Canada. The least-productive forests in Canada are northern boreal forests, which are slow-growing. Although they do play very important role in providing ecosystem services such as carbon sequestration and habitat for a wide variety of wildlife.

Ownership and Management Structure

Nearly 90% of Canada's forests are located on public lands, which are owned and managed by provincial and territorial governments on behalf of Canadians. These governments hold legislative authority over the conservation and management of the forests, allowing them to regulate harvesting, ensure reforestation and sustainable practices. The federal government oversees roughly 2% of forested lands, primarily those in national parks and on other federal properties, while Aboriginal peoples own and manage another 2% of forest lands. The remaining 6% of forests are privately owned.

The federal government plays a crucial role in areas affecting the national economy, international trade, and Aboriginal rights. It also ensures compliance with international forestry standards and treaties. Meanwhile, the provinces and territories, which manage the majority of forested lands, maintain comprehensive regulatory frameworks. These regulations include sustainable forest management requirements, public consultation processes and continuous inspections by provincial authorities to ensure compliance with provincial forestry laws and policies. For private lands the municipal and provincial regulations are less stringent and there is less oversight. Sustainable practices are be encouraged but not always mandatory.

Legal Framework and Certification

As described above, in Canada, the provinces have ownership of most of the lands contained within them. The Federal government has domain only over specially-identified areas, such as national parks, navigable waterways, military bases, some First Nations Reserves, and other specially-designated lands.

However, there are circumstances in which the Canadian government can exert itself and over-ride provincial legislation or practices related to resource management - for example, if the government of Canada believes that the province is not adequately protecting a species at

risk, it can impose special measures to protect species.

Canada has rigorous legal and certification systems governing forest management. Applicable legislation for forest management, and certification systems such as the FSC attempt to ensure compliance with international sustainability and trade obligations. The FSC and the Sustainable Forestry Initiative (SFI) provide "low-risk" (now, negligible risk) designations, attempting to ensure that timber sourced from Canadian forests meets stringent ethical and environmental standards. The negligible risk classification aligns with the EU Timber Regulation, in an attempt to provide minimal risk of sourcing from unacceptable or illegal sources.

Comprehensive documentation of legislation, risk assessments, and forest monitoring processes is publicly accessible. Resources such as the Canadian Legal Information Institute (CanLII) and the Sustainable Forest Management (SFM) Canada website provide detailed legal and regulatory information, reinforcing transparency and accountability.

Controlled Wood Challenges:

While controlled wood is recognized as contributing to improving the spread of progressive forest management practices in Canada, there are still struggles with some aspects of forest management in Canada, which remain unresolved by controlled wood solutions, leading to high-profile identification of non-negligible risk, which society views in non-technical terms as degrading Canada's reputation as progressive resource managers, and as important deficiencies in Canada's forest management efforts. For example, although the term "Indigenous Cultural Landscape" is not in widespread use in Canada, the concept behind it - that of recognizing and reconciling the rights of Indigenous people related to the landscapes in which they live is very important to Canadians. In addition, the management of species at risk, and large landscapes (i.e. IFLs) are also recognized as societally-important, but not fully addressed in the present management paradigms.

FSC Canada, in its 2023 Annual Report (AR) reports that Canada has 47.6 million ha of certified forests, which is almost 30% of the global total. The AR also reports that there were 510 COC certificates in Canada.

Socio-Economic Context of Forestry in Canada:

The Canadian forest industry exists within a complex social context, in which it provides livelihoods to many Canadians, but struggles to provide a consistently positive social reputation, particularly with urban citizens. The industry has a close, but also tenuous relationship with Indigenous peoples.

The forest industry is a cornerstone of Canada's resource-based economy, contributing approximately \$25-30 (Cnd) billion dollars annually to the country's GDP. Canada is one of the world's leading exporters of forest products, with significant markets in the U.S., Europe and Asia. The forest sector also contributes to Canada's GDP by supporting secondary industries such as construction, packaging and

energy production (through wood pellets and similar products). With Canada's population increasing faster than much of the developed world, the industry will be ever-more important in providing resources (e.g. lumber for housing construction) for domestic use. However, from an international perspective, the industry is facing challenges such as fluctuating global demand, competition from emerging markets, and continual tensions with the United States (Canada's largest trading partner) regarding tariffs. The growth rate of Canada's trees is also slow on an international scale, with boreal forests providing yields of ~ 100-150 m³/ha over their 100 year rotation times.

Indigenous and Community Involvement:

Indigenous communities play a growing role in Canadian forestry, with an increasing focus on integrating traditional ecological knowledge and values into forest management practices. This collaboration attempts to address sustainable and high-value resource use while respecting Indigenous rights and cultural values. Programs supporting Indigenous forestry initiatives promote economic development and environmental stewardship in their communities.

While many Indigenous Nations benefit from employment provided by the forest industry, there are also tensions regarding land rights and land-use practices. The forest industry is frequently caught between obligations identified in their tenure arrangements and the expectations of Indigenous peoples and the inability of governments to play constructive roles in leadership in this crucial aspect of land dominion.

Challenges and Future Directions:

The Canadian forestry sector faces several challenges, including climate change, which exacerbates wildfire risks and pest outbreaks. Balancing industrial activities with its economic benefits, with environmental conservation and Indigenous rights remains an ongoing task. However, Canada's robust legal and regulatory frameworks, coupled with its commitment to sustainable practices and innovation, position the country as a global leader in forestry management

Supply chain transparency and traceability

The structure of the wood supply chain varies significantly depending on whether the timber is sourced from Crown land or private land.

General Process of Wood Tracking on public (crown) land.

Approximately 90% of Canada's forests are publicly owned (Crown land), and these forests are managed by provincial and territorial governments.

Provinces require comprehensive documentation for timber allocation, harvesting permits, and transportation to ensure legal compliance.

1. Timber Harvesting Allocation: Timber license or tenure agreements specify the area to be harvested, allowable volumes, and species.
2. Timber marks: BC is the only province where timber marks are legally mandated as part of the province's timber tracking system.
3. Transportation document: Logs transported to mills must be accompanied by transportation permits or waybills. These documents include details such as the origin of the wood, volume, species, and destination. Provincial authorities have inspection systems to verify the legality of transported timber and to track volumes of timber hauled out of public (crown) land.
4. Mill yard reception: At the mill yard, incoming logs are received and their documentation is verified. Provinces have systems to cross-reference scaling data at mills with harvesting permits and transport permits.

General Process of Wood Tracking on Private Land

The remaining 10% of forests are privately owned. Landowners often have agreements with forestry companies, contractors, which handles sales and/or transport to the buyer.

1. Transportation Documentation: Logs transported from private forests typically require a bill of lading or transportation permit, which includes information about the origin, destination, species, and volume. In some provinces, these documents are mandatory for legal timber transport.

3. Mill Yard Reception: At the mill, wood is typically scaled and inventoried.

Key documents for supply chain mapping and verification of entities

Short reference name	Is the document relevant to verify trade links or entities in the supply chain?
British Columbia - Timber Mark Certificate	Identifies harvested logs with a unique timber mark for traceability.
British Columbia - Scale Site Authorization	Certifies that logs meet provincial scaling standards and specifies destination details.
British Columbia - Transportation Waybill	Details timber mark, volume, species, and transport route for compliance.
Quebec - Transport Permit	Specifies origin, destination, volume, and species for timber traceability.

Quebec - Load Slip	Tracks volumes and verifies compliance with harvesting quotas.
Quebec - Mill Receipt Document	Confirms volumes and species received, cross-referenced with government records.
Ontario - FRL Transportation Document	Lists license details, timber volume, and transportation route in FOCRS.
Ontario - Transportation Waybill	Specifies origin, species, volume, and destination for inspection.
Ontario - Mill Scaling Ticket	Records weight, species, and volume of timber at mill scales.
Alberta - Transportation Permit	Includes license details, load specifications, and destination for timber transport.
Alberta - Load Slip	Provides detailed information about timber load, including volume and species.
Alberta - Scaling Ticket	Details scaled volume, weight, and species of delivered timber at mill.
New Brunswick - Harvest Transportation Certificate	Specifies license, volume, species, and transport route for Crown land timber.
New Brunswick - Waybill	Accompanies timber loads, detailing shipment origin, type, and destination.
New Brunswick - Mill Scaling Record	Confirms volumes received at mill, cross-checked with transport permits.
Nova Scotia - Wood Transportation Permit	Lists harvesting area, volume, and species for traceability during transport.
Nova Scotia - Truck Load Slip	Details load contents, including volume and species, for mill verification.
Nova Scotia - Mill Receipt	Confirms delivery volumes, matching transported timber with harvest quotas.

Geopolitical scale	Forest Type	Differences in legislation compared to national level	Other Characteristics/Comments	GIS data <i>Submit the reference to the associated geopolitical scale.</i>
Canada (CA)	All	<p>In Canada, the provinces have ownership of most of the lands contained within them. The Federal government has domain only over specially-identified areas, such as national parks, navigable waterways, military bases, some First Nations Reserves, and other specially-designated lands. Canada's legislation related to resource management refers only to lands that it has domain over.</p> <p>However, there are circumstances in which the Canadian government can exert itself and over-ride provincial legislation related to resource management - for example, if the government of Canada believes that the province is not adequately protecting a species at risk, it can impose special measures to protect species.</p>	<p>All Provinces have their own legislation regarding management of natural resources. Canada's three territories (Yukon, Northwest Territories, and Nunavut) do not have the same degree of autonomy as do the provinces, and the extent of their domain over natural resources is considerably more limited.</p> <p>Although the provinces and territories are responsible for managing forest resources, and all have different laws, the content of laws and the way they are implemented have much in common from one province to the next. Consequently, risk designation for the risk assessment is homogenous across all provinces.</p>	CA

Source types	Description	Land Classification	Type of Forest	Ownership Type	Management Regime	Related License/Permits	Other Comments
Public (crown) land	<p>In Canada, public (Crown) land forest tenures are legal agreements between provincial or territorial governments (who own most of the forests) and private companies, cooperatives, or other entities. These tenures grant the right to harvest timber and may include responsibilities for forest management and reforestation.</p> <p>The types of forest tenures vary across provinces and territories but typically fall into two main categories:</p> <p>Area-based tenures: Grant exclusive rights to harvest and manage forests within a defined geographic area, such as Tree Farm Licenses or Forest Management Agreements.</p> <p>Volume-based tenures: Allow the holder to harvest a specified volume of timber from a general area without exclusive rights to a specific location.</p> <p>Tenures often include conditions requiring sustainable forest management practices, compliance with environmental regulations, and contributions to local communities and economies. These arrangements help balance economic, environmental, and social objectives in managing Canada's vast forest resources.</p>	Forest	All	Public	Non-SLIMF	Forest Management Plan Annual Operating Plan	Comprehensive details related to licenses and permits are provided in the assessment of indicator 4 and 5 in the "Assessment of Indicator" tab.
Private land	<p>Access to forest resources is granted through an agreement with the legal landowner. In certain cases, such as on specially designated land with significant features or in municipal and urban areas, a tree-cutting permit may be required. Private landowners are responsible for managing their forests in compliance with provincial regulations. During harvesting, landowners are encouraged to adopt best management practices and implement measures to minimize environmental impacts.</p>	Forest	All	Private	Small or Low-Intensity Managed Forests (SLIMF) and Non-SLIMF	Harvest with permission of landowner, in accordance with forest practices laws and regulations that apply. Requirements are highly variable by province, township, and municipality. As an example, in Newfoundland & Labrador, a Forest Management Plan for private land larger than 102 ha is required.	Comprehensive details related to licenses and permits are provided in the assessment of indicator 4 and 5 in the "Assessment of Indicator" tab.
All source types	All source types include both private land and public (crown) land.	Forest	All	Private and Public	Small or Low-Intensity Managed Forests (SLIMF) and Non-SLIMF	This category includes both private land and public (crown) land. See related license/permits for each category.	Comprehensive details related to licenses and permits are provided in the assessment of indicator 4 and 5 in the "Assessment of Indicator" tab.

Assessment of indicators

Risk indicator	Risk conclusion	Geopolitical scale	Source types	Risk threshold	Short description of risk	Long description of issue/risk	References	Legislation	Description of legal requirements
01. Land tenure rights are secured and registered according to legal requirements.	Negligible risk	Canada (CA)	All source types		<p>94% of Canada's forests are public and managed by governments with tenure holders. Aboriginal lands include reserves and Indigenous territories. The remaining 6% are private, split between small woodlots and large industrial tracts. Regulatory compliance risks are minimal.</p>	<p>Public Land: Public forests (also referred to as Crown land) account for approximately 94% of Canada's forests and are owned by the provincial, federal or territorial governments. Public industrial forest leases/concessions (referred to as forest tenures in the rest of this document) are co-managed to varying degrees together by the ministry of natural resources of each province and the tenure holder (the entity that has the licence to operate, and often, also has management responsibility). However, property rights are not transferred to organisations that operate or manage forest tenures. The risk of non-compliance with the regulatory framework is negligible.</p> <p>Aboriginal lands refer to federal public land Indian Reserves, lands designated through Land Claim Settlements under the Comprehensive Land Claims Process, and other Indigenous territories. Some of these lands may not have or may not acquire official Indian Reserve status under the Indian Act. The Indian Act contains certain provisions for granting individual property rights but these rights are for members of the community. The risk of non-compliance with the regulatory framework is negligible.</p> <p>Private Lands: Approximately 6% of Canada's forests are privately owned. About 80% of Canada's private forest lands consist of small, family-owned woodlots, typically averaging 40 hectares in size. These woodlots are managed by an estimated 450,000 rural families. The remaining 20% is classified as private industrial forest—large tracts averaging 10,000 hectares or more. These properties have different types of owners including forest product companies,</p>	<p>Aragon & Kessler (2018), Lord & Roberge (2024), Canadian Forest Owners (2024), Natural Resources Canada (2020), Beckley (1998), Natural Resources Canada (2024a), National Council for Air and Stream Improvement (2021)</p>	<p>BC Land Act, BC Forest Act part 3, BC Local Government Act, BC Agricultural Land Commission Act, BC Forest Act, BC Forest and Range Practices Act, BC Licence to Cut Regulation, BC Environmental Assessment Act, BC Wildfire Act, Alberta Environmental Protection and Enhancement Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Environmental Management and Protection Act, Manitoba Forest Act, Manitoba Endangered Species and Ecosystems Act, Ontario Public Lands Act, Ontario Forest Tenure Modernization Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act,</p>	<p>Public land : The property of public land remains with the federal or provincial government and is not transferred to forestry companies. In some provinces, there are processes for purchasing crown land, but these are very limited and for recreational purposes or industrial projects other than forest management.</p> <p>Aboriginal land in Canada is governed separately through federal and community-based frameworks. For instance, First Nations reserves are subject to federal oversight under the Indian Act, and land transactions require approval from Indigenous governing bodies and federal authorities.</p> <p>Private land : In several provinces, such as Alberta, Saskatchewan, and Manitoba, the government maintains a registry where all property titles are guaranteed by the state. This means that the land title recorded in the official registry is definitive. Registration under this system is necessary to secure legal ownership, protect against third-party claims, and prevent fraud. For example, in Alberta, the government operates centralized land title offices, and registration is essential for ownership. This method also simplifies property transactions because the title in the registry acts as a conclusive record, reducing the risk of hidden claims. Some areas, such as parts of northern Manitoba and Ontario, still operate under an older system that relies on registering property ownership via deeds. Under this system, the official record serves as a history of ownership but does not guarantee legal ownership on its own. Legal professionals must verify each previous transfer of</p>

					<p>individuals, municipalities, and other organizations.</p> <p>The professions involved in the transfer of private property rights are highly regulated, for example notaries that enact the transactions and land surveyors that conduct surveys to establish the location of boundaries and contours of properties, land, or roads.</p> <p>In each province, information on property rights is recorded in registers that are available to the public either directly on online databases or on request from the jurisdictions responsible.</p> <p>The risk of non-compliance with the regulatory framework is negligible.</p>	<p>Quebec Land Use Planning and Development Act, Quebec Act Respecting the Land Regime in the James Bay and New Québec Territorie, Quebec Land Use Planning and Development Act, Quebec Environmental Quality Act, New Brunswick Crown Lands and Forests Act, New Brunswick Community Planning Act, New Brunswick Community Planning Act, New Brunswick Clean Environment Act, Nova Scotia Crown Lands Act, Nova Scotia Municipal Government Act, Nova Scotia Forest Act, Nova Scotia Municipal Government Act, Nova Scotia Environmental Assessment Regulations, Prince Edward Island Planning Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act, Newfoundland and Labrador Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Urban and Rural Planning Act, Newfoundland and Labrador Environmental Protection Act, Territorial Lands Act, Yukon Municipal Act, Northwest Territories Municipal Act, Nunavut Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Yukon Forest Resources Act, Northwest Territories Environmental</p>	<p>ownership to confirm that the seller holds valid title before a new sale can proceed. In these cases, lawyers or notaries conduct comprehensive "title searches" to ensure that there are no disputes or competing claims on the property. This process is more labor-intensive since each transaction builds on previous documentation, and the chain of ownership must be verified manually.</p> <p>Many provinces now offer electronic registration systems to enhance the efficiency and transparency of land transactions. In Ontario and British Columbia, for instance, the entire registration process, including title transfers can be managed online. This ensures secure, searchable public records.</p> <p>In Quebec, the land registration process follows the principles of civil law, which differ from the rest of Canada. Property transactions are overseen by notaries, and the Land Register of Quebec records all property interests. This system emphasizes legal clarity and transparency, ensuring that ownership is well-documented and protected from dispute</p>
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								Assessment Act, municipal bylaws.	
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<p>02. Land management rights are in place and registered according to legal requirements.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>In Canada, most productive forests are Crown land, managed under provincial oversight and legally binding tenures that ensure sustainable practices. Private forest management is controlled by landowners, who may delegate responsibilities to forestry professionals. The risk is low.</p>	<p>Public Land: Most of Canada’s productive forest land is Crown land, leased under legally enforceable contracts that require compliance with forest management plans, sustainability standards, and provincial oversight. In all provinces, public industrial forest leases/concessions (referred to as forest tenures in the rest of this document) are legally administered by the provincial ministries of natural resources in compliance with provincial Forestry Acts and regulations. Tenure holders, often large forest product corporations, manage the land under legally binding lease agreements that specify their rights and responsibilities, subject to environmental regulations and periodic reviews.</p> <p>Private Lands: In private forests in Canada, land management rights are held by the owner, who may however delegate forest management planning and operations through contractual agreements with woodlot owner associations or forestry consultants.</p>	<p>Aragon & Kessler (2018), Lord & Roberge (2024), Canadian Forest Owners (2024), Natural Resources Canada (2020), Beckley (1998), Natural Resources Canada (2024a), National Council for Air and Stream Improvement (2021)</p>	<p>BC Land Act, BC Local Government Act, BC Agricultural Land Commission Act, BC Forest Act, BC Forest and Range Practices Act, BC Local Government Act, BC Environmental Assessment Act, Alberta Land Stewardship Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Alberta Municipal Government Act, Alberta Land Stewardship Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Planning and Development Act, Saskatchewan Environmental Assessment Act, Manitoba Crown Lands Act, Manitoba Planning Act, Manitoba Forest Act, Manitoba Wildfires Act, Manitoba Planning Act, Manitoba Environment Act, Ontario Public Lands Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act, Quebec Land Use Planning and Development Act, Quebec Act Respecting the Land Regime in the James Bay and New Québec Territorie,</p>	<p>Public land :</p> <p>In British Columbia the provincial government offers various forest tenures, such as Forest Licences and Tree Farm Licences. Companies can apply through competitive processes, like auctions, or through direct awards for specific programs (e.g., woodlot or community forest agreements). Approved tenure holders must submit detailed Forest Stewardship Plans that align with sustainability requirements set under the Forest and Range Practices Act.</p> <p>In Alberta, forest tenure rights are governed by the Forests Act and require companies to negotiate Forest Management Agreements (FMAs) or apply for Timber Quotas. Applicants need to submit Forest Management Plans and adhere to operating ground rules for sustainable forestry practices. Approval from the provincial government is essential, and environmental assessments may also be required for certain projects.</p> <p>In Ontario the Crown Forest Sustainability Act regulates tenure systems in Ontario. Applicants for forest tenure must develop long-term forest management plans and comply with manuals mandated by the province. This process involves coordination with local communities, Indigenous groups, and the Ministry of Natural Resources and Forestry. The tenure is awarded either through auctions or allocation systems for long-term agreements.</p> <p>Under Quebec’s Sustainable Forest Development Act, the province follows an ecosystem-based management approach. Applicants for forest tenure must propose plans focusing on biodiversity preservation while ensuring sustainable timber harvests. The tenure process also includes collaborative management with Indigenous communities and requires compliance with environmental standards.</p> <p>In Saskatchewan, the Forest Resources</p>
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								<p>Quebec Land Use Planning and Development Act, Quebec Environmental Quality Act, New Brunswick Crown Lands and Forests Act, New Brunswick Community Planning Act, New Brunswick Community Planning Act, New Brunswick Clean Environment Act, Nova Scotia Crown Lands Act, Nova Scotia Municipal Government Act, Nova Scotia Forest Act, Nova Scotia Municipal Government Act, Nova Scotia Environmental Assessment Regulations, Prince Edward Island Planning Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act, Newfoundland and Labrador Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Urban and Rural Planning Act, Newfoundland and Labrador Environmental Protection Act, Territorial Lands Act, Yukon Municipal Act, Northwest Territories Municipal Act, Nunavut Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Yukon Forest Resources Act, Northwest Territories Environmental Assessment Act</p>	<p>Management Act mandates companies to submit forest management plans, often accompanied by environmental assessments. Manitoba follows similar procedures, with the Forest Act and Environment Act requiring companies to meet sustainability guidelines and secure approvals for harvesting on Crown land.</p> <p>Atlantic Provinces manage forest tenures under various frameworks like the Crown Lands and Forests Act (New Brunswick). Applicants must submit operational plans and comply with environmental stewardship requirements. Nova Scotia offers smaller-scale agreements, such as woodlot licences, often awarded through a competitive process or specific programs aimed at community forestry initiatives.</p> <p>On Aboriginal land regulations for public land apply but are modified by treaties and agreements between the government and Aboriginal groups. On a case-by-case basis and to varying degrees, Quebec grants management rights, consultation requirements or requirements to obtain Free, Prior, and Informed Consent (FPIC).</p> <p>Private land : In British Columbia, the Private Managed Forest Land Act governs forestry activities on private lands, focusing on sustainable forest management and environmental impact mitigation. Owners of private forest lands must ensure that timber harvested is marked and documented appropriately, with certain activities requiring permits or notifications to the provincial government.</p> <p>In all other provinces forestry activities on private lands are regulated through a combination of provincial laws, local policies. Municipalities often require a permit for tree cutting, with conditions such as adherence to “good forestry practices.” These permits may require forest management plans, prescriptions prepared by qualified foresters, or</p>
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									compliance with municipal tree-cutting bylaws.
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<p>03. Forest concession licenses are in place and are issued and registered according to legal requirements.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Most timber harvesting in Canada occurs on public land, regulated by provincial forestry laws and transparent licensing systems. Canada has a strong record of low corruption, as reflected by high rankings in international corruption control indices. This, coupled with competitive and scrutinized forest concession processes, results in a low risk of illegal forest licenses. Licensing regulations do not apply to private land.</p>	<p>Public land : Most timber harvest in Canada occurs on public land, where licences to operate are required by Provincial forestry law. Information on the identity of licence holders is accessible to the public under federal and provincial access to information laws and is made public on the Internet.</p> <p>In 2014, the World Resources Institute referred to Canada’s record of the lowest prevalence of suspicious log supply and corruption of any country. In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76). A low level of corruption coupled with strong tenure governance systems throughout the country means low risk of obtaining forest licenses illegally.</p> <p>Competition for forest concession is high amongst forest industries. The number of players also ensure a certain degree of scrutiny of the forest license allocation process.</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p> <p>Private Lands: Licences do not apply to private land.</p>	<p>Beckley (1998), Natural Resources Canada (2024a), National Council for Air and Stream Improvement (2021), Forest tenures in BC (2023), World Bank Group (2024), Transparency International (2023)</p>	<p>BC Land Act, BC Forest Act part 3BC Local Government Act, BC Agricultural Land Commission , Act, BC Forest Act, BC Forest and Range Practices Act, BC Local Government Act, BC Environmental Assessment Act, Alberta Land Stewardship Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Alberta Municipal Government Act, Alberta Land Stewardship Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Planning and Development Act, Saskatchewan Environmental Assessment Act, Manitoba Crown Lands Act, Manitoba Planning Act, Manitoba Forest Act, Manitoba Wildfires Act, Manitoba Planning Act, Manitoba Environment Act, Ontario Public Lands Act, Ontario Forest Tenure Modernization Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act, Quebec Land Use Planning and Development Act, Quebec Act Respecting</p>	<p>Public land : The Forestry Act of all provinces have relatively similar legislation and procedures for allocating forest tenures. The conditions often entail the creation or maintenance of some production facility within or adjacent to the area covered by the licence or agreement, and some responsibility for forest management within the same area.</p> <p>Many different provincial forest tenure types exist, though two predominate on provincial Crown forest land: One generally takes the form of a longer-term, area-based agreement which delegates considerable management responsibilities to tenure holders, whereas the second type is usually of shorter duration, volume-based, and delegates fewer management responsibilities to tenure holders. Tenures of the first type are frequently held by large, integrated or pulp producing companies, while those of the second type are often held by smaller non-integrated logging and/or sawmilling enterprises.</p> <p>Comprehensive, long-term tenures include : garantie d’approvisionnement (GA) in Québec (under Québec’s Sustainable Forest Development Act, A-18.1), Tree Farm Licences (BC Forest Act) in British Columbia, Forest Management Agreements (BC Forest Act) in Alberta, Sustainable Forest Licences (Crown Forest Sustainability Act) in Ontario, Forest Management Licence Agreements (Forest Resources Management Act) in Saskatchewan, and Forest Management Licences (Forest Act) in Manitoba. Both tenure types allow firms to harvest timber under certain conditions (stated above).</p> <p>Private land : The regulations do not provide for a licence for private forests. Instead, the right to operate is the subject of a private or contractual agreement.</p>
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<p>04. Harvesting permits are in place and are issued and registered according to legal requirements.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Forest harvesting in Canada is strictly regulated. Public lands are monitored by provinces, with permits, audits, and penalties for violations. Private land regulations vary, with some requiring permits and local enforcement. Quebec subsidizes and audits private forestry. Compliance risks are minimal.</p>	<p>Public land : Provincial and territorial jurisdiction issue harvesting permits. Each provincial and territorial jurisdiction closely monitors the companies operating in public forests, and require formal reporting on their activities. As well, the provinces and territories use systems of checks and controls to track the timber that is removed from these lands. Provincial government agencies responsible for enforcement conduct compliance audits. Where there is evidence of any contraventions, more detailed investigations may be carried out.</p> <p>Enforcement activities may lead to the issuance of warnings, fines, suspension of harvest permits or other penalties. The most serious infractions are prosecuted through the court system.</p> <p>Private land : Across Canada harvesting permits on private land are only required in some municipalities and if so, compliance is enforced by municipal authorities. Permits can also be required in some provinces in case of harvest near a water course or for large scale private operations.</p> <p>In Quebec, the provincial government through the Agence régionale de mise en valeur des forêts privées subsidizes forestry activities on private land but also monitors compliance with regulation including permits and at a lesser degree good practice by auditing a sample of subsidised sites.</p> <p>In all provinces, foresters or forest engineers in Quebec supporting woodlot owners to manager private lands are professions governed by associations or a professional order in the case of Quebec. These professionals are responsible for ensuring that the work is carried out in compliance with the regulations.</p> <p>Discouraging illegal and unsustainable activities is also done through landowners and nearby communities. In provinces without statutes related to forest harvesting on private lands, landowners can rely</p>	<p>Beckley (1998), Natural Resources Canada (2024a), National Council for Air and Stream Improvement (2021), Forest tenures in BC (2023), World Bank Group (2024), Transparency International (2023)</p>	<p>BC Land Act, BC Forest Act part 3, BC Local Government Act, BC Agricultural Land Commission Act, BC Forest Act, BC Forest and Range Practices Act, BC Licence to Cut Regulation, BC Environmental Assessment Act, BC Wildfire Act, Alberta Environmental Protection and Enhancement Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Environmental Management and Protection Act, Manitoba Forest Act, Manitoba Endangered Species and Ecosystems Act, Ontario Public Lands Act, Ontario Forest Tenure Modernization Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act, Quebec Land Use Planning and Development Act, Quebec Act Respecting the Land Regime in the James Bay and New Québec Territorie, Quebec Land Use</p>	<p>Public land : In all the provinces, forestry laws require that forestry companies obtain permits through their respective departments of natural resources. Operators must adhere to provincial regulations governing environmental protection, reforestation, and sustainable harvest practices.</p> <p>Private land : Generally speaking, for private lots, provincial regulations do not require a permit. However, municipal bylaws require cutting permits in many municipalities across Canada.</p>
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					<p>on general civic or commercial law to protect their property from trespass or timber theft.</p> <p>Based on these findings, it is concluded that the risk is considered negligible in this indicator.</p>		<p>Planning and Development Act, Quebec Environmental Quality Act, New Brunswick Crown Lands and Forests Act, New Brunswick Community Planning Act, New Brunswick Community Planning Act, New Brunswick Clean Environment Act, Nova Scotia Crown Lands Act, Nova Scotia Municipal Government Act, Nova Scotia Forest Act, Nova Scotia Municipal Government Act, Nova Scotia Environmental Assessment Regulations, Prince Edward Island Planning Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act, Newfoundland and Labrador Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Urban and Rural Planning Act, Newfoundland and Labrador Environmental Protection Act, Territorial Lands Act, Yukon Municipal Act, Northwest Territories Municipal Act, Nunavut Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Yukon Forest Resources Act, Northwest Territories Environmental Assessment Act, municipal bylaws.</p>	
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05. Legal requirements for land-use and management planning are complied with.	Negligible risk	Canada (CA)	All source types		<p>Provincial governments in Canada oversee forest management on public land through comprehensive planning, inspections, and independent audits. Management plans require formal approval, and compliance is enforced through inspections and penalties. On private land, fewer regulations apply, though many landowners voluntarily adopt management plans. Quebec subsidizes private forestry while auditing compliance. Professional foresters ensure best practices. Overall, the risk of non-compliance is negligible due to robust oversight and voluntary adherence to standards.</p>	<p>On public (crown) land, each province has comprehensive planning manuals that guide the development of management plans. Provincial staff frequently participate directly on planning teams, ensuring alignment with provincial objectives and regulatory frameworks. All management plans require formal approval from the respective provincial government before implementation. In Quebec, the Ministry of Natural Resources and Forestry prepares forest management plans.</p> <p>To ensure compliance, provincial authorities have inspectors with capacity (GPS equipment, maps, 4x4 vehicles, ATVs and other vehicles) and authority to conduct inspections of forest operations, verifying adherence to approved management plans and applicable regulation. Non-compliance can result in penalties, suspension of licenses, or revocation of tenure agreements.</p> <p>Some provinces such as BC have Independent audits by the Forest Practices Boards. In Ontario each management unit is audited at least once every ten to twelve years by independent audit firms selected through a competitive bidding process.</p> <p>Provinces also require annual reports from license holders, summarizing harvested volumes, replanting efforts, and conservation measures taken. This data is used to update forest inventories and refine management plans for future operations.</p> <p>On private land, there are far fewer legal requirements in private woodland than in public woodland. Most provinces have laws that set standards for forest management practices on private lands, and many private landowners have forest management plans and participate in government programs to guide their stewardship and harvesting activities. However, management plans are not mandatory for managed private</p>	<p>Natural Resources Canada (2024a), Natural Resources Canada (2020), Forest tenures in BC (2023), Canadian Council of Forest Ministers (2023), National Council for Air and Stream Improvement (2021),</p>	<p>BC Forest and Range Practices Act, BC Land Act, BC Environmental Management Act, Alberta Land Stewardship Act (ALSA), Alberta Forests Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Alberta Wildlife Act, Alberta Environmental Assessment Act, Manitoba Forest Act, Manitoba Endangered Species and Ecosystems Act, Manitoba Environment Act, Ontario Crown Forest Sustainability Act, Ontario Environmental Assessment Act, Ontario Planning Act, Québec Sustainable Forest Development Act, Québec Environment Quality Act, Québec Land Use Planning and Development Act, New Brunswick Crown Lands and Forests Act, New Brunswick Clean Water Act, Nova Scotia Forest Act, Nova Scotia Environment Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act</p>	<p>Public land : Provinces have forest management legislation that governs the planning and execution of forestry work, including logging, access roads, reforestation and the establishment of forestry camps.</p> <p>Each province requires forest management plans as part of the legal framework. These plans, generally cover a period of 5 to 20-year periods, are developed and submitted by the tenure holder to the provincial Ministry of Natural Resources (MNR) for approval. In Quebec, the plans are prepared by the MNR. Plans typically include:</p> <ul style="list-style-type: none"> -Annual allowable cut for the duration of the plan, -Harvesting schedules, -Conservation measures for biodiversity and wildlife, -Reforestation and afforestation commitments, -Management strategies for watersheds and soil protection. <p>Provincial forestry laws provide for MNR officers to carry out inspections and impose penalties for breaches of the regulations.</p> <p>Private land : Land-use and management planning for private lands is regulated at the municipal and provincial levels. While specific regulations vary across provinces, common themes include zoning laws, environmental protections, forestry guidelines,</p>
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					<p>woodlots. In Quebec, the provincial government through the Agence régionale de mise en valeur des forêts privées subsidises forestry activities on private land but also monitors compliance with regulation including permits and at a lesser degree good practice by auditing a sample of subsidised sites.</p> <p>In all provinces, foresters or forest engineers in Quebec supporting woodlot owners to manager private lands are professions governed by associations or a professional order in the case of Quebec. These professionals are responsible for ensuring that forest planning is carried following best practices.</p> <p>Based on these findings, it is concluded that the risk is considered negligible in this indicator.</p>			
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<p>06. Legal requirements for payment of royalties, land/area taxes and fees are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Royalties and stumpage fees on Crown land in Canada are provincially regulated, with strict oversight and penalties for errors. Corruption in this area is minimal, as Canada ranks highly in global corruption control indices. The low diversity of commercial tree species also minimizes errors in stumpage determination. On private lands, property tax enforcement is robust, with clear penalties for non-payment. In case of non-payment during harvesting activities, the affected party can bring the offending party to court. Overall, the risk in this sector is deemed negligible.</p>	<p>Royalties and harvesting fees (also called stumpage fees in Canada) are applicable to Crown land. They are administered at the provincial level. Provincial agencies who administer stumpage fees have well-developed programs for regulating timber and timber harvest. Provincial government inspectors verify and validate, often through sampling, the grading and measuring made by the company. Errors are sanctioned with penalties.</p> <p>Corruption associated with stumpage and harvest permits in Canada is not known to be an issue. In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76).</p> <p>The relative low diversity of commercial species, which is typical of the temperate and boreal forests, reduces the risk of voluntary or involuntary errors in the determination of the stumpage.</p> <p>As for private lands, each Canadian province enforces property tax payment through a combination of policies and safeguards designed to ensure timely collection. Property owners who miss deadlines often receive warning notices before penalties escalate further. If property taxes are not paid by the due date, interest or penalty charges accrue. In the event of persistent non-payment, mechanisms exist to give the local authorities a legal right over the property, which can lead to a tax sale, i.e. the sale of the property to recover unpaid taxes.</p> <p>Other fees that fall under this indicator include transactions between the owner, the harvesting team and the buyer of the harvested timber. These transactions are governed by written or verbal contractual agreements. If the agreement is not respected, the party</p>	<p>Natural Resources Canada (2024), Natural Resources Canada (2020), Forest tenures in BC (2023), Canadian Council of Forest Ministers (2023), National Council for Air and Stream Improvement (2021),</p>	<p>BC Forest Act and Forest and Range Practices Act, BC Logging Tax Act, BC Community Charter, BC Local Government Act, Alberta Forest Act, Alberta Municipal Government Act, Saskatchewan Forest Resources Management Act, Saskatchewan Municipalities Act, Saskatchewan Cities Act, Manitoba Forest Resources Management Act, Manitoba Municipalities Act, Ontario Crown Forest Sustainability Act, Ontario Environmental Assessment Act, Québec Loi sur l'aménagement durable du territoire forestier, Québec Loi sur les cités et villes, New Brunswick Crown Lands and Forests Act, New Brunswick Real Property Tax Act, Nova Scotia, Prince Edward Island, Newfoundland Forests Acts, Nova Scotia Municipal Government Act, Prince Edward Island Real Property Assessment Act, Newfoundland and Labrador Municipalities Act</p>	<p>Public land : Each province has its own Forest Act or equivalent legislation that governs stumpage fees and their payment. In addition to stumpage fees, the regulation requires forest management companies to paid additional fees. For example:</p> <p>In addition, British Colombia, has the Logging Tax Act , which applies a tax on the profits of logging activities within the province.</p> <p>In Quebec, in addition to stumpage fees, companies operating on public lands must pay specific forest protection fees, which go toward forest fire prevention (SOPFEU) and pest management (SOPFIM).</p> <p>The Forest Act in Alberta outlines the stumpage fees, which are primarily based on the volume of timber harvested and market conditions. Alberta also has reforestation levies that must be paid by tenure holders.</p> <p>In all provinces, tenure agreements confer the right to harvest timber but also entail significant responsibilities for forest protection and sustainability, including fire protection fees, and in some provinces, payments for reforestation efforts.</p> <p>Private land : In Canada, property tax systems are governed by provincial legislation, with each province implementing its own framework. Each province integrates both local municipal and education taxes into property bills. Municipalities are responsible for assessing and collecting these taxes.</p>
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						<p>affected can take the offending party to court.</p> <p>Based on these findings, it is concluded that the risk is considered negligible for this indicator.</p>			
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<p>07. Legal requirements for payment of value-added taxes and/or other sales taxes are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada is one of the largest exporters of primary forest products in the world, but it also imports wood and wood products. Most of these imports and exports are associated with cross-border trade with the United States, which is a low-risk jurisdiction for border/customs governance. In 2022, 90%, (30.1 million m3) of Canada's sawn softwood exports (33.6 million m3), by volume, went to the U.S.</p> <p>The forest products sector in Canada and the United States is highly integrated, with logs and other timber products crossing the border to supply mills in both countries. Under the Canadian Customs Act, all goods imported into Canada must be reported to the Canada Border Services Agency. Border services officers may examine any goods that are imported or exported, and can detain goods until the agency is satisfied that the importation or exportation complies with the Customs Act or any other act of Parliament. There are, however, generally no trade and/or export taxes and fees applicable in Canada.</p> <p>In contrast, the United States imposes a softwood lumber tax on imports of Canadian softwood lumber products. This tax is a result of longstanding trade disputes over allegations that Canadian lumber is unfairly subsidized, giving it an advantage in the U.S. market. The U.S. Department of Commerce collects duties on Canadian softwood lumber imports through the U.S. Customs and Border Protection (CBP). Importers of Canadian softwood lumber are required to post cash deposits with CBP at the applicable duty rate for each shipment. These deposits serve as a security for the estimated duties owed. CBP enforces the collection of these deposits at the border as part of the customs process. Importers must pay duties before their goods are released.</p> <p>Both countries rank highly on corruption indices. In 2023, United States has a score of 69 this year on</p>	<p>CRA (2024), CRA (2024a), Revenu Quebec (2024), Government of British Columbia (2024), Public Prosecution Service Canada (2024), CRA 3 (2024), UNECE (2023), GA Canada (2024).</p>	<p>Loi sur les impôts, T-0.1, Provincial Income Tax Acts, Federal Income Tax Act</p>	<p>Public and private land : The Federal Income Tax Act ("ITA") and Excise Tax Act ("ETA") govern the Canada Revenue Agency's (CRA) ability to collect income tax debts and HST debts, respectively.</p> <p>The Harmonized Sales Tax (HST) is a consumption tax in Canada. It is used in provinces where both the federal Goods and Services Tax (GST) and the regional Provincial Sales Tax (PST) have been combined into a single value added sales tax.</p> <p>Canadian and provincial tax legislation. Sales taxes are administered both at the federal and the provincial level.</p> <p>Companies in Canada charge HST, GST and PST to their clients, and companies themselves pay HST, GST and PST sales taxes on their business purchases. Companies file a return showing the amount they collected in sales taxes but they also get a credit for the amount they paid on their own business purchases.</p> <p>British Colombia, has the Logging Tax Act , which applies a tax on the profits of logging activities within the province.</p>
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						<p>the corruption perception index (CPI), meaning it ranks 24 out of 180 countries. It is considered low risk on the global corruption index. Canada is score 96 and is ranked 12th on the CPI. In 2022, the World Bank ranked the United States at the 83 percentile and Canada at the 93.396 percentile of the best countries for control of corruption.</p> <p>The legal framework and low level of corruption make non-payment of the softwood tax unlikely, and this indicator is therefore at negligible risk.</p>			
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<p>08. Legal requirements for payment of corporate taxes are complied with, including profit taxes.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Income and profit taxes in Canada are levied federally and provincially, with enforcement through audits by the CRA and Revenu Québec. While sector-specific fraud data is unavailable, general monitoring efforts, including the Informant Leads Program and Criminal Investigations Program, ensure compliance. The CRA's tax gap report highlights effective enforcement, with significant reductions in the corporate income tax gap. Canada's strong Rule of Law and Regulatory Quality rankings reflect a robust system, supporting a conclusion of low tax fraud risk in the timber industry.</p>	<p>Income and profit taxes are levied at the federal and provincial level (in Québec only), and administered by the Canada Revenue Agency and Revenu Québec. Federal and provincial revenue agencies control fraud by conducting tax audits.</p> <p>Data on instances of fraud and enforcement specifically for the forest sector is not available. Information on the monitoring and enforcement of tax laws in Canada is generally available. The Canada Revenue Agency (CRA) has taken measures to detect and prevent tax evasion. The Informant Leads Program gathers information on suspected or known tax evaders. Informants can report information online, by mail or by phone. The CRA has a Criminal Investigations Program whose mandate is to investigate suspected cases of tax evasion, fraud and other serious violations of tax laws.</p> <p>Tax fraud and evasion represent the most flagrant instances of non-compliance with tax statutes. Every corporation, estate, trust, or individual who has to pay taxes is required by law to determine their taxes payable for the year and to file a tax return. Tax audits are conducted to verify that these amounts are accurately reported, and the tax payable is correctly calculated.</p> <p>Every corporation, estate, trust, or individual who has to pay taxes is required by law to determine their taxes payable for the year and to file a corporate income tax (CIT) return. CIT audits are conducted to verify that these amounts are accurately reported, and the tax payable is correctly calculated. In 2022, the CRA published a tax gap report which estimates the difference between taxes paid and taxes that would have to be paid if obligations were fully met in all instances. The estimate is based, among other things, on an extrapolation of the results of CRA audits. For small and medium-sized businesses, the estimated corporate federal tax annual payment gap is \$2.6</p>	<p>Canadian Income Tax Act (2024), CRA (2024), CRA (2024a), CRA (2024b), Government of British Columbia (2024), Revenu Quebec (2024), Public Prosecution Service Canada (2024), CRA tax fraud conviction statistics (2024)</p>	<p>Loi sur les impôts, T-0.1, Provincial Income Tax Acts, Federal Income Tax Act</p>	<p>Forest companies in Canada are subject to a variety of legal requirements for paying corporate taxes at both the federal and provincial levels. Forest companies operating across provinces must comply with corporate tax filing requirements through the Canada Revenue Agency (CRA). Federal abatements are provided to prevent double taxation by offsetting some of the federal tax with provincial taxes.</p>
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					<p>billion to \$4.2 billion between 2014 and 2018. For large companies, the annual average gap was between \$6.7 billion and \$11.3 billion. Added to this is the corporate tax payment gap, which varied between \$0.5 billion and \$1.2 billion for all companies combined. Although this figure may seem high, the fact that it exists reveals a good ability to assess the prevalence of financial fraud. The CRA's compliance and collection efforts helped reduce the CIT gap for the 2014 to 2018 tax years, resulting in an average decrease of 48% to 59%.</p> <p>During 2022-2023, 436 income tax charges(personal and corporate) were prosecuted by the Public Prosecution Service of Canada (PPSC). Court convictions are publicized in local, regional and national media to communicate the consequences of fraud committed against the Canadian public and to maximize the deterrent effect of these convictions.</p> <p>In 2022, the World Bank ranked Canada in the 92.92nd percentile for the Rule of Law indicator. This metric reflects the public's trust in and adherence to societal rules, including the effectiveness of contract enforcement, protection of property rights, and the performance of law enforcement, judiciary, and institutions in minimizing crime and violence.</p> <p>Additionally, Canada scored in the 95.75th percentile for *Regulatory Quality*, which measures the government's ability to design and implement sound policies and regulations that foster private sector growth and development. These high ratings highlight Canada's strong governance and stable environment for both public trust and economic activity.</p> <p>Given the above statistics relate to all CIT fraud in Canada and there is no information available that would indicate the timber industry is more at risk than another industry, it is</p>			
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						concluded that this indicator is considered low risk.			
09. Legal requirements for payment of trade and/or export taxes and fees are complied with.	Negligible risk	Canada (CA)	All source types	Canada is a major exporter of forest products, with most trade involving the U.S. in a highly integrated sector. Goods crossing the border are regulated by the Canada Border Services Agency under the Customs Act, but typically no trade or export taxes apply.	<p>Canada is the second largest exporter of primary forest products in the world, but it also imports wood and wood products. Most of these imports and exports are associated with cross-border trade with the United States, which is a low-risk jurisdiction for border/customs governance.</p> <p>The forest products sector in Canada and the United States is highly integrated, with logs and other timber products crossing the border to supply mills in both countries. Under the Canadian Customs Act, all goods imported into Canada must be reported to the Canada Border Services Agency. Border services officers may examine any goods that are imported or exported, and can detain goods until the agency is satisfied that the importation or exportation complies with the Customs Act or any other act of Parliament. There are however</p>	<p>KPMG (2015), Canada - OECD Anti-Bribery Convention (2024), Canadian Food Inspection Agency (2024), Global Affairs Canada (2024), US Customs and Border Protection (2012), Natural Resources Canada (2024), CFFP (2024), Public Prosecution Service Canada (2024), Supreme Court of Canada (2012), Canada and the OECD Anti-Bribery</p>	<p>Federal Corporate Income Tax, Income Tax Act, Customs Act, Excise Tax Act, British Columbia Income Tax Act, Alberta Corporate Tax Act, Saskatchewan Income Tax Act, Manitoba Income Tax Act, Ontario Taxation Act, Loi sur les impôts, New Brunswick Income Tax Act, Nova Scotia Income Tax Act, Newfoundland and Labrador Income Tax Act, Prince Edward Island Income Tax Act, Yukon, NWT Income Tax Acts, Nunavut Income Tax Acts</p>	<p>Trade and export activities in the forestry sector are regulated by federal and provincial laws to ensure sustainable resource management and compliance with international trade agreements. While Canada generally does not impose export taxes on forestry products, certain provinces may levy stumpage fees—charges for harvesting timber on Crown land—which indirectly affect the cost of exported goods. Additionally, the forestry sector is subject to export controls under agreements like the Softwood Lumber Agreement (SLA) with the United States, which has historically involved export duties or quotas to prevent trade disputes. Exporters must also comply with federal reporting requirements, such as filing documentation with the Canada Border Services Agency (CBSA) and following phytosanitary regulations under the Canadian Food Inspection Agency (CFIA) to prevent the spread of</p>	

						generally no trade and/or export taxes and fees applicable in Canada.	Convention (2024).		pests. Non-compliance with these trade rules or international agreements can result in fines, penalties, or trade restrictions
10. Legal requirements related to corruption, including bribery, fraud and conflict of interest, are complied with.	Negligible risk	Canada (CA)	All source types		Canada is ranked among the top countries for low corruption, with strong regulatory measures minimizing risks such as bribery and fraud.	In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76). A low level of corruption coupled with a regulatory framework designed to limit and penalise corruption means negligible risk of corruption, including bribery, fraud and conflict of interest, are complied with.	World Bank Group (2024), Transparency International (2023), Natural Resource Canada (2024)	Criminal Code of Canada, Corruption of Foreign Public Officials Act, Federal Accountability Act, Conflict of Interest Act, Quebec Anti-Corruption Act.	<p>The Criminal Code addresses bribery involving public officials (Sections 119-125), secret commissions (Section 426), and fraud (Section 380). It also includes provisions for money laundering and other corrupt practices. Both individuals and corporations can be held criminally liable if senior officers or representatives are involved in these offenses, even indirectly through third parties such as agents or contractors.</p> <p>The Conflict of Interest Act applies specifically to federal public office holders and aims to prevent conflicts between public duties and personal interests. Public officials are required to disclose potential conflicts and recuse themselves when necessary. Protections for whistleblowers exist under various laws, including the Criminal Code.</p> <p>Provincial Crown prosecutors handle corruption-related cases that fall under the Criminal Code. For example, in Quebec, the Directeur des poursuites criminelles et pénales (DPCP) oversees these prosecutions, while Ontario's Ministry of the Attorney General performs similar functions.</p>

<p>11. All forms of bribery and corruption are avoided.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada ranks highly in corruption control, with strong anti-corruption measures and minimal risk of bribery.</p>	<p>In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76). A low level of corruption coupled with a regulatory framework designed to limit and penalise corruption means negligible risk of bribery and corruption .</p>	<p>World Bank Group (2024), Transparency International (2023), Natural Resource Canada (2024)</p>	<p>Criminal Code of Canada, Corruption of Foreign Public Officials Act, Federal Accountability Act, Conflict of Interest Act, Quebec Anti-Corruption Act.</p>	<p>Bribery and corruption: The Criminal Code addresses bribery involving public officials (Sections 119-125), secret commissions (Section 426), and fraud (Section 380). It also includes provisions for money laundering and other corrupt practices. Both individuals and corporations can be held criminally liable if senior officers or representatives are involved in these offenses, even indirectly through third parties such as agents or contractors.</p> <p>The Conflict of Interest Act applies specifically to federal public office holders and aims to prevent conflicts between public duties and personal interests. Public officials are required to disclose potential conflicts and recuse themselves when necessary. Protections for whistleblowers exist under various laws, including the Criminal Code.</p> <p>Provincial Crown prosecutors handle corruption-related cases that fall under the Criminal Code. For example, in Quebec, the Directeur des poursuites criminelles et pénales (DPCP) oversees these prosecutions, while Ontario's Ministry of the Attorney General performs similar functions.</p>
<p>12. Data and document falsification do not occur.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada has a low corruption risk, ranking highly in global corruption control metrics and benefiting from strong anti-corruption regulations.</p>	<p>In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76). A low level of corruption coupled with a regulatory framework designed to limit and penalise corruption means negligible risk of document falsification.</p>	<p>World Bank Group (2024), Transparency International (2023), Natural Resource Canada (2024)</p>	<p>Criminal Code of Canada, Corruption of Foreign Public Officials Act, Federal Accountability Act, Conflict of Interest Act, Quebec Anti-Corruption Act.</p>	<p>Bribery and corruption: The Criminal Code addresses bribery involving public officials (Sections 119-125), secret commissions (Section 426), and fraud (Section 380). It also includes provisions for money laundering and other corrupt practices. Both individuals and corporations can be held criminally liable if senior officers or representatives are involved in these offenses, even indirectly through third parties such as agents or contractors.</p> <p>The Conflict of Interest Act applies specifically to federal public office holders and aims to prevent conflicts between public duties and personal interests. Public officials are required to disclose potential conflicts and recuse themselves when necessary. Protections for whistleblowers exist under various laws, including the Criminal Code.</p>

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13. Legal requirements for management activities and related operational requirements are complied with.	Negligible risk	Canada (CA)	Public (crown) land	<p>In all provinces where forest management on public land is significant, provincial forest authorities have local offices equipped to enforce timber harvesting regulations. Inspectors, using tools like GPS and vehicles, can sanction operators for non-compliance. Infractions, typically minor and unintentional, do occur. For instance, in 2023, Quebec reported 39 infractions, with penalties ranging from fines and permit suspensions to timber seizures and imprisonment for severe violations.</p> <p>The most recent year for which data are publicly available in Ontario is 2017, when a total of 2,884 inspections were completed with a compliance rate of 97%</p>	<p>In all provinces where forest harvesting on public land is a significant economic activity (all except P.E.I), provincial forest authorities (ministries of forests/natural resources) have established offices in the forested regions of the provinces. These offices have inspectors with capacity (GPS equipment, maps, 4x4 vehicles, ATVs and other vehicles) and authority to sanction forest operators if they do not respect forest management regulations</p> <p>While infractions with operational regulations do occur, they will usually be minor in nature and rarely on purpose or systemic. For example, in 2023, a list of 39 infractions, offences, and fines on public land was made public by the government of Quebec. Failure by a tenure holder to comply with regulation, approved plans and harvesting permits can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment.</p> <p>Ontario provides another example for which detailed direction for forest monitoring of legal requirements of forest operations is provided in the Province's Forest Compliance Handbook. The Handbook provides detailed direction and instructions to the province's compliance officers and enforcers on all aspects of forest management on public lands, including compliance planning and implementation related to scaling, wasteful practices, aggregate pits,</p>	<p>Ressources Naturelles et Forêts Quebec (2023), Natural Resources Canada (2024b), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014),</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management.</p> <p>Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Forest management on public lands is primarily governed by provincial and territorial legislation, each tailored to the region's unique ecological and socio-economic contexts.</p> <p>In British Columbia, the Forest and Range Practices Act (FRPA) and its associated regulations set the framework for forest management activities. The FRPA mandates that forest licensees develop and adhere to Forest Stewardship Plans (FSPs), which outline strategies to achieve government-set objectives for values such as biodiversity, water quality, and cultural heritage resources. Operational requirements include conducting environmental assessments, implementing best management practices, and ensuring reforestation post-harvest.</p> <p>In Alberta, the Forests Act provides the basis for Crown forest tenure and management. Forest Management Agreements (FMAs) are long-term, area-based tenures that require the development of detailed Forest Management Plans (FMPs). These plans must align with the Alberta Forest Management Planning Standard and address sustainable yield, protection of wildlife habitat, and maintenance of water quality. Operational requirements include adherence to the Timber Harvest Planning and Operating Ground Rules, which specify practices for road construction, harvesting, and reclamation.</p> <p>In Saskatchewan, the Forest Resources Management Act governs forest</p>	

						<p>movement of wood, environmental protection of lands and waters, etc.</p>	<p>Quebec Manuel d'aménagement forestier (2015).</p>		<p>activities on Crown lands. Licensees must prepare Forest Operating Plans (FOPs) that detail annual harvesting operations, silviculture activities, and road developments. These plans are subject to approval by the Ministry of Environment and must comply with the Forest Management Planning Standard, ensuring considerations for ecological integrity, cultural values, and public input.</p> <p>In Manitoba, the Forest Act and its regulations oversee forest management on provincial lands. Operators are required to develop Forest Management Plans that incorporate sustainable harvest levels, protection of wildlife habitats, and maintenance of water resources. Operational guidelines are provided in the Manitoba Forest Practices Code, which outlines standards for harvesting, road construction, and reforestation.</p> <p>In Ontario, the Crown Forest Sustainability Act mandates that forest management on public lands is conducted sustainably. Forest Management Plans (FMPs) are developed for each management unit, incorporating public consultation and addressing values such as biodiversity, soil and water protection, and social and economic benefits. Operational requirements are detailed in manuals like the Forest Management Planning Manual, which provides direction on planning processes, implementation, and monitoring.</p> <p>In Quebec, the Sustainable Forest Development Act governs forest management on public lands. The Act requires the development of Tactical and Operational Integrated Forest Management Plans, which consider sustainable harvest levels, biodiversity conservation, and the interests of Indigenous communities. Operational standards are outlined in the Forest Management Manual, detailing practices for road construction, harvesting, and regeneration.</p> <p>In New Brunswick, the Crown Lands and Forests Act regulates forest</p>
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									<p>management activities. Licensees must prepare Forest Management Plans that align with the Forest Management Manual for Crown Land, ensuring sustainable harvest levels, protection of wildlife habitats, and water quality. Operational requirements include adherence to the Objectives and Standards for the New Brunswick Crown Forest, which provide guidelines for harvesting, road construction, and silviculture.</p> <p>In Nova Scotia, the Forests Act and the Crown Lands Act provide the legal framework for forest management on public lands. The Nova Scotia Code of Forest Practice outlines principles and standards for sustainable forest management, including considerations for biodiversity, soil and water conservation, and cultural values. Operational requirements encompass best management practices for harvesting, road construction, and reforestation.</p> <p>In Newfoundland and Labrador, the Forestry Act governs forest management activities on Crown lands. Operators are required to develop Five-Year Operating Plans and Annual Operating Plans, which must align with the Environmental Protection Act and consider sustainable harvest levels, protection of wildlife habitats, and water resources. Operational guidelines are provided in the Environmental Protection Guidelines for Forestry Operations, detailing standards for harvesting, road construction, and regeneration.</p>
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<p>13. Legal requirements for management activities and related operational requirements are complied with.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>13.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Non-compliance risks in private forest management on private land vary by province, often due to limited oversight and inconsistent best practices. Data on compliance is sparse, and out of precaution this needs to be classified as non-negligible risk.</p>	<p>Risks associated with non-compliance in forest management on private land vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners undertake the harvesting themselves or hire contractors without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the applicable regulations which include municipal by-laws.</p>	<p>Managed Forest Council (2024), Environment and Energy Ontario (2024), CIF (2022)Rendez-vous sur la foret quebecoise (2023), MFC 2 (2024), Ontario Ministry of Natural Resources (2014)</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. Quebec mandates forest management plans on private lands to access silvicultural subsidies with requirements for biodiversity protection and reforestation. New Brunswick operates under the Crown Lands and Forests Act and provides incentives through its Private Woodlot Silviculture Program to encourage sustainable practices. Nova Scotia's Forests Act requires private landowners to manage woodlands sustainably, and programs like the Forest Management Agreement offer technical support and funding for reforestation and biodiversity conservation.</p> <p>In Prince Edward Island, the Forest Management Act governs private woodlots, emphasizing soil conservation and sustainable harvesting. Newfoundland and Labrador have the Forestry Act, which</p>
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<p>14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>		<p>Provincial forest acts regulate environmental impacts of harvesting, requiring forest managers to address issues like soil, water, and biodiversity. Regional forest offices enforce compliance, with inspectors authorized to penalize violators. Penalties range from fines to imprisonment. Recent data from Quebec show a declining trend in infractions, suggesting a low risk for this indicator.</p>	<p>Harvesting regulations and guidelines covering environmental impacts on public land in each province are elaborated under the authority of the provincial forest acts. These rules and guidelines require the forest manager to assess and manage environmental impacts on soil, water, biodiversity, etc.</p> <p>Provincial forest authorities (Ministries of forests or natural resources) have established offices in the forested regions of the provinces. These offices have inspectors with capacity and authority to sanction forest operators if they do not respect regulations during the maintenance and development of infrastructure. Failure by a tenure holder to implement environmental impact mitigation measures can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment. For example, in 2023, a list of 39 infractions, offenders, fines on public land was made public by the government of Quebec. In 2021, there were 52 infractions and in 2022 there were 49. Some of these infractions are related to infrastructure maintenance.</p> <p>Based on these findings, it is concluded that the risk is considered negligible for this indicator.</p>	<p>Ressources Naturelles et Forêts Québec (2023), Natural Resources Canada (2024b), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014), Québec Manuel d'aménagement forestier (2015).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management. Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Forest management on public lands is primarily governed by provincial and territorial legislation, each tailored to the region's unique ecological and socio-economic contexts.</p> <p>In British Columbia, the Forest and Range Practices Act (FRPA) and its associated regulations set the framework for forest management activities. The FRPA mandates that forest licensees develop and adhere to Forest Stewardship Plans (FSPs), which outline strategies to achieve government-set objectives for values such as biodiversity, water quality, and cultural heritage resources. Operational requirements include conducting environmental assessments, implementing best management practices, and ensuring reforestation post-harvest.</p> <p>In Alberta, the Forests Act provides the basis for Crown forest tenure and management. Forest Management Agreements (FMAs) are long-term, area-based tenures that require the development of detailed Forest Management Plans (FMPs). These plans must align with the Alberta Forest Management Planning Standard and address sustainable yield, protection of wildlife habitat, and maintenance of water quality. Operational requirements include adherence to the Timber Harvest Planning and Operating Ground Rules, which specify practices for road construction, harvesting, and reclamation.</p> <p>In Saskatchewan, the Forest Resources Management Act governs forest activities on Crown lands. Licensees must prepare Forest Operating Plans (FOPs) that detail annual harvesting operations, silviculture activities, and road developments. These plans are subject to approval by the Ministry of Environment and must comply with the Forest Management Planning Standard, ensuring considerations for ecological integrity, cultural values, and public input.</p> <p>In Manitoba, the Forest Act and its regulations oversee forest management</p>
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<p>14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>14.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Risks of non-compliance in forest management vary by province, often due to inconsistent regulations and limited oversight. Ontario lacks mandatory rules for private lands but promotes "good forestry practices" for tax incentives, with 10% participation in MFTIP. BC and Quebec enforce management plans with inspections. Risks are higher for owners without professional support, and compliance data is scarce. Non-compliance risks, though unclear, are considered non-negligible.</p>	<p>Risks associated with non-compliance in the development and maintenance of infrastructure associated with management activities vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners do the harvesting themselves or hire harvesters without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the applicable regulations which include</p>	<p>Managed Forest Council (2024), Environment and Energy Ontario (2024), CIF (2022)Rendez-vous sur la foret quebecoise (2023), MFC 2 (2024)</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. 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<p>15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>		<p>Provincial forest management acts require environmental impact mitigation, enforced by inspectors who impose penalties for violations. The risk is considered negligible.</p>	<p>Forest management regulations and guidelines covering environmental impacts on public land in each province are elaborated under the authority of the provincial forest and resource management acts. These rules and guidelines require the forest manager to assess and manage environmental impacts on soil, water, biodiversity, etc.</p> <p>Provincial forest authorities (ministries of forests) have established offices in the forested regions of the provinces. These offices have inspectors with capacity and authority to sanction forest operators if they do not respect regulations during the maintenance and development of infrastructure. Failure by a tenure holder to implement environmental impact mitigation measures can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment. For example, in 2023, a list of 39 infractions, offenders, fines on public land was made public by the government of Quebec. In 2021, there were 52 infractions and in 2022 there were 49. Some of these infractions are related to infrastructure maintenance.</p> <p>Based on these findings, it is concluded that the risk is considered negligible for this indicator.</p>	<p>Ressources Naturelles et Forêts Québec (2023), Natural Resources Canada (2024b), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014), Québec Manuel d'aménagement forestier (2015).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act, Manitoba Forest Health Protection Act, Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Public land : Each province has a legal framework to ensure that infrastructure development and maintenance on public land aligns with environmental protection goals. These frameworks typically fall under environmental management acts, public lands acts, or specific regulations for natural resource management. For instance, in Alberta, the Public Lands Act and Environmental Protection and Enhancement Act (EPEA) govern the use and development of public lands, requiring environmental assessments and mitigation strategies to minimize impacts on ecosystems. Similarly, British Columbia's Environmental Assessment Act mandates assessments for projects on Crown land to ensure sustainable use. Ontario's Crown Forest Sustainability Act focuses on sustainable forest management, integrating infrastructure development with conservation objectives. Provincial frameworks generally require proponents to obtain permits, conduct environmental impact assessments, and implement measures to mitigate adverse effects on biodiversity, water quality, and other environmental values, ensuring infrastructure supports management activities without compromising ecological integrity.</p>
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<p>15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>15.1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';</p>	<p>The risks of environmental impact from infrastructure in forestry vary across Canadian provinces due to inconsistent oversight and regulations. The risk to environmental values is considered non-negligible.</p>	<p>Risks of adverse impacts on environmental values during the development and maintenance of infrastructure associated with management activities vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners do the harvesting themselves or hire harvesters without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the</p>	<p>Managed Forest Council (2024), Environment and Energy Ontario (2024), CIF (2022), Rendez-vous sur la forêt québécoise (2023), MFC 2 (2024)</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. Quebec mandates forest management plans on private lands to access silvicultural subsidies with requirements for biodiversity protection and reforestation. New Brunswick operates under the Crown Lands and Forests Act and provides incentives through its Private Woodlot Silviculture Program to encourage sustainable practices. Nova Scotia's Forests Act requires private landowners to manage woodlands sustainably, and programs like the Forest Management Agreement offer technical support and funding for reforestation and biodiversity conservation.</p> <p>In Prince Edward Island, the Forest Management Act governs private woodlots, emphasizing soil conservation and sustainable harvesting. Newfoundland and Labrador have the Forestry Act, which</p>
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<p>16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>16.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Recent papers highlight significant shortcomings in Canada's biodiversity conservation efforts. Despite over 100 biodiversity-related laws across jurisdictions, the lack of integration and cohesion hampers progress. Issues include fragmented governance, a strong focus on resource extraction, and inconsistent legislative action. National strategies like the 2030 Biodiversity Strategy face slow, uneven implementation, neglecting Indigenous knowledge and cooperation.</p>	<p>In a comprehensive paper assessing the state of Canada's biodiversity frameworks in Canada, Ray et al. (2021) concluded that Canada's approach to biodiversity conservation has many shortcomings. They conclude that Canada has failed to implement a cohesive, integrated strategy across federal and provincial levels, despite the country's high governance capacity. The authors point out that Canada's fragmented jurisdiction, strong economic focus on resource extraction, and insufficient legislative action have hindered effective biodiversity protection.</p> <p>Canada has many laws and policies related to protection of biodiversity and species at risk. The Wildlife Conservation Society (WCS) (2023) evaluated biodiversity laws, policies, and strategic plans across Canadian jurisdictions and found significant gaps in comprehensive protection. While federal, provincial, and territorial governments have over 100 biodiversity-relevant laws, these have largely failed to make their aspired progress. WCS claims that biodiversity conservation remains fragmented, with few examples of integrated approaches within and across jurisdictions. Nova Scotia is the only province with a dedicated biodiversity law. Despite commitments and agreements, including the development of Canada's 2030 Biodiversity Strategy and formal Nature Agreements with some provinces, tangible progress and effective implementation remains deficient in some cases. A concrete example of a gap with the regulations is that the 2022 federal regulations on migratory birds contain provisions to protect pileated woodpecker nests for 3 years. These regulations are not applied on public land in several provinces.</p> <p>In a paper critiquing the Federal Species at Risk Act, Turcotte et al. (2021) identified a series of issues, including use of a subjective approach for prioritizing species protection, legislative and policy inconsistencies</p>	<p>Wildlife Conservation Society (WCS) (2023), Canadian Food Inspection Agency (2024), Government of Canada - Species at Risk Public Registry (2015), Government of Canada - Species at Risk Public Registry 2 (2017), Lahey (2018), Ecojustice (2012), CPAWS (2021), Natural Resources (2016)</p>	<p>Wapriita, Migratory Birds Convention Act, Parksville Protocol Species At Risk Act, Canadian Environmental Assessment Act (CEAA), Wildlife Area Regulations (WAR), Migratory Bird Sanctuary Regulations (MBSR), Species At Risk Act, Canada Wildlife Act (CWA)</p>	<p>Applicable laws and regulations The provinces and territories generally designate protected areas in Canada, although there are also protected areas on federal lands, such as national parks and migratory bird sanctuaries.</p> <p>Canadian jurisdictions classify over 95% of the protected areas in Canada in IUCN categories I to IV. This should mean these areas are strictly protected and there will be no harvesting, mining or development activities in these areas. However, most jurisdictions' legislative tools provide some discretionary powers.</p> <p>It is also becoming more common now to see protected areas created by communities who want to set aside and protect significant or cultural or spiritual aspects associated with their community. Here, the communities set whether and to what extent industrial activities are allowed.</p>
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						among responsible federal agencies, variations in legislation among provinces and the reluctance of the federal government to take actions, failure to fully recognize Indigenous knowledge and see Indigenous cooperation			
17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Non-negligible risk	Canada (CA)	All source types	17.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Data related to illegally harvesting, capturing, or removing forest-dwelling CITES species are not comprehensively documented	Several forest-dwelling animal species at risk, as classified by Canada's Federal Agency responsible for identifying and categorizing species at risk (Environment and Climate Change Canada) are known to be threatened by illegal harvesting for the pet trade, and an endangered plant - American Ginseng is known to be harvested for food.	Government of Canada - Species at Risk Public Registry (2015), government of Canada - Species at Risk Public Registry 2 (2017), Ecojustice (2012).	Wapriita	Commercial trade in wildlife must be conducted in compliance with the Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (WAPPRIITA). This law stipulates the federal permit requirements for the international trade of wildlife, their parts, and products made from them. WAPPRIITA is the legislation through which Canada enforces and administers its responsibilities under CITES.

<p>18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>	<p>Provincial forest acts regulate harvesting on public land, requiring managers to mitigate environmental impacts. Regional offices with inspectors enforce these rules, issuing penalties for non-compliance, including fines, suspensions, and imprisonment. Quebec recorded 39 infractions in 2023, down from 52 in 2021 and 49 in 2022, some related to infrastructure maintenance. Overall, the risk level for this indicator is considered low.</p>	<p>Harvesting regulations and guidelines covering environmental impacts on public land in each province are elaborated under the authority of the provincial forests and resource management acts. These rules and guidelines require the forest manager to assess and manage volume and impacts of waste from management activities.</p> <p>Provincial forest authorities (ministries of forests and natural resources) have established offices in the forested regions of the provinces. These offices have inspectors with capacity and authority to sanction forest operators if they do not respect regulations during the maintenance and development of infrastructure. Failure by a tenure holder to implement environmental impact mitigation measures can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment. For example, in 2023, a list of 39 infractions, offenders, fines on public land was made public by the government of Quebec. In 2021, there were 52 infractions and in 2022 there were 49. Some of these infractions are related to infrastructure maintenance.</p> <p>Based on these findings, it is concluded that the risk is considered negligible for this indicator.</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier (2015), PEI Forest Management Standards (2008), Ressources Naturelles et Forêts Quebec (2023), MFC 2 (2024), Spills and Environmental Emergencies BC (2024).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management. Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Forest management on public lands is primarily governed by provincial and territorial legislation, each tailored to the region's unique ecological and socio-economic contexts.</p> <p>In British Columbia, the Forest and Range Practices Act (FRPA) and its associated regulations set the framework for forest management activities. The FRPA mandates that forest licensees develop and adhere to Forest Stewardship Plans (FSPs), which outline strategies to achieve government-set objectives for values such as biodiversity, water quality, and cultural heritage resources. Operational requirements include conducting environmental assessments, implementing best management practices, and ensuring reforestation post-harvest.</p> <p>In Alberta, the Forests Act provides the basis for Crown forest tenure and management. Forest Management Agreements (FMAs) are long-term, area-based tenures that require the development of detailed Forest Management Plans (FMPs). These plans must align with the Alberta Forest Management Planning Standard and address sustainable yield, protection of wildlife habitat, and maintenance of water quality. Operational requirements include adherence to the Timber Harvest Planning and Operating Ground Rules, which specify practices for road construction, harvesting, and reclamation.</p> <p>In Saskatchewan, the Forest Resources Management Act governs forest activities on Crown lands. Licensees must prepare Forest Operating Plans (FOPs) that detail annual harvesting operations, silviculture activities, and road developments. These plans are subject to approval by the Ministry of Environment and must comply with the Forest Management Planning Standard, ensuring considerations for ecological integrity, cultural values, and public input.</p> <p>In Manitoba, the Forest Act and its regulations oversee forest management</p>
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<p>18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>18. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Specific data about the compliance to legal requirements for management activities and related operational requirements is limited. The Canadian Institute of Forestry notes that while public forests are subject to comprehensive management planning, private forests may not always adhere to the same standards.</p>	<p>Risks of adverse impacts on environmental values during the development and maintenance of infrastructure associated with management activities vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. 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In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the</p>	<p>Ontario Forest Management Planning Manual (2020), Managed Forest Council (2024), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023), Ontario Forest Management Planning Manual (2020), Guide terrain : saines pratiques d'intervention en forêt privée (2022), Managed Forest Council (2024), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023).</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. 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<p>19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>	<p>Provincial forest and resource management acts establish regulations to manage environmental impacts on public lands, requiring forest managers to control pollution and report spills. Provincial forest authorities enforce compliance through regional offices and inspectors, who can impose severe penalties, including fines, suspension of harvesting rights, timber seizure, or imprisonment. Non-compliance risks are deemed negligible due to these strict oversight and enforcement measures.</p>	<p>Harvesting regulations and guidelines covering environmental impacts on public land in each province are elaborated under the authority of the provincial forest and resource management acts. These rules and guidelines require that forest manager control pollution arising from forest management activities including spills.</p> <p>Provincial forest authorities (ministries of forests) have established offices in the forested regions of the provinces. These offices have inspectors with capacity and authority to sanction forest operators if they do not respect regulations. Failure by a tenure holder to implement environmental impact mitigation measures can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment. Spill events must be reported to the provincial authorities. Based on these findings, it is concluded that the risk is considered negligible in this indicator.</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier (2015), PEI Forest Management Standards (2008), Ressources Naturelles et Forêts Quebec (2023), MFC 2 (2024), Spills and Environmental Emergencies BC (2024).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management. Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Forest management on public lands is primarily governed by provincial and territorial legislation, each tailored to the region's unique ecological and socio-economic contexts.</p> <p>In British Columbia, the Forest and Range Practices Act (FRPA) and its associated regulations set the framework for forest management activities. The FRPA mandates that forest licensees develop and adhere to Forest Stewardship Plans (FSPs), which outline strategies to achieve government-set objectives for values such as biodiversity, water quality, and cultural heritage resources. Operational requirements include conducting environmental assessments, implementing best management practices, and ensuring reforestation post-harvest.</p> <p>In Alberta, the Forests Act provides the basis for Crown forest tenure and management. Forest Management Agreements (FMAs) are long-term, area-based tenures that require the development of detailed Forest Management Plans (FMPs). These plans must align with the Alberta Forest Management Planning Standard and address sustainable yield, protection of wildlife habitat, and maintenance of water quality. Operational requirements include adherence to the Timber Harvest Planning and Operating Ground Rules, which specify practices for road construction, harvesting, and reclamation.</p> <p>In Saskatchewan, the Forest Resources Management Act governs forest activities on Crown lands. Licensees must prepare Forest Operating Plans (FOPs) that detail annual harvesting operations, silviculture activities, and road developments. These plans are subject to approval by the Ministry of Environment and must comply with the Forest Management Planning Standard, ensuring considerations for ecological integrity, cultural values, and public input.</p> <p>In Manitoba, the Forest Act and its regulations oversee forest management</p>
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This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners do the harvesting themselves or hire harvesters without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the applicable regulations which include municipal by-laws.</p>	<p>Ontario Forest Management Planning Manual (2020), Managed Forest Council (2024), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023), Ontario Forest Management Planning Manual (2020), Guide terrain : saines pratiques d'intervention en forêt privée (2022), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023), Greenhouse Gas Inventory (2024).</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. Quebec mandates forest management plans on private lands to access silvicultural subsidies with requirements for biodiversity protection and reforestation. New Brunswick operates under the Crown Lands and Forests Act and provides incentives through its Private Woodlot Silviculture Program to encourage sustainable practices. Nova Scotia's Forests Act requires private landowners to manage woodlands sustainably, and programs like the Forest Management Agreement offer technical support and funding for reforestation and biodiversity conservation.</p> <p>In Prince Edward Island, the Forest Management Act governs private woodlots, emphasizing soil conservation and sustainable harvesting. Newfoundland and Labrador have the Forestry Act, which</p>
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<p>20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>		<p>Provincial forest acts regulate environmental impacts of harvesting, requiring forest managers to address issues like soil, water, and biodiversity. Regional forest offices enforce compliance, with inspectors authorized to penalize violators. Penalties range from fines to imprisonment. Recent data from Quebec show a declining trend in infractions, suggesting a low risk for this indicator.</p>	<p>Harvesting regulations and guidelines covering environmental impacts on public land in each province are elaborated under the authority of the provincial forest and resource management acts. These rules and guidelines require the forest manager to assess and manage impacts on the water resource.</p> <p>Provincial forest authorities (ministries of forests) have established offices in the forested regions of the provinces. These offices have inspectors with capacity and authority to sanction forest operators if they do not respect regulations during the maintenance and development of infrastructure. Failure by a tenure holder to implement environmental impact mitigation measures can result in stiff penalties, from fines or the suspension of harvesting authorities to seizure of timber and even imprisonment. For example, in 2023, a list of 39 infractions, offenders, fines on public land was made public by the government of Quebec. In 2021, there were 52 infractions and in 2022 there were 49. Some of these infractions are related to impacts on the water resource.</p> <p>Based on these findings, it is concluded that the risk is considered negligible in this indicator.</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier, Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014), Ressources Naturelles et Forêts Quebec (2023), MFC 2 (2024), Spills and Environmental Emergencies BC (2024).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management. Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>Public land : Each province has a legal framework to ensure that infrastructure development and maintenance on public land aligns with environmental protection goals. These frameworks typically fall under environmental management acts, public lands acts, or specific regulations for natural resource management. For instance, in Alberta, the Public Lands Act and Environmental Protection and Enhancement Act (EPEA) govern the use and development of public lands, requiring environmental assessments and mitigation strategies to minimize impacts on ecosystems. Similarly, British Columbia's Environmental Assessment Act mandates assessments for projects on Crown land to ensure sustainable use. Ontario's Crown Forest Sustainability Act focuses on sustainable forest management, integrating infrastructure development with conservation objectives. Provincial frameworks generally require proponents to obtain permits, conduct environmental impact assessments, and implement measures to mitigate adverse effects on biodiversity, water quality, and other environmental values, ensuring infrastructure supports management activities without compromising ecological integrity.</p>
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<p>20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>20.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Private landowners often harvest woodlots without formal forest management plans, risking harm to sensitive ecosystems. In Québec, only 45% of woodlots had such plans in 2022. Unlike public forests, private forests lack consistent oversight and professional supervision, with limited data on their management practices.</p>	<p>The compliance of water resources use and protection resulting from management activities vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners do the harvesting themselves or hire harvesters without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the applicable regulations which include municipal by-laws.</p>	<p>Ontario Forest Management Planning Manual (2020), Managed Forest Council (2024), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023), Ontario Forest Management Planning Manual (2020), Guide terrain : saines pratiques d'intervention en forêt privée (2022), MFC 2 (2024), Environment and Energy Ontario (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Forest Safety News (2023).</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. Quebec mandates forest management plans on private lands to access silvicultural subsidies with requirements for biodiversity protection and reforestation. New Brunswick operates under the Crown Lands and Forests Act and provides incentives through its Private Woodlot Silviculture Program to encourage sustainable practices. Nova Scotia's Forests Act requires private landowners to manage woodlands sustainably, and programs like the Forest Management Agreement offer technical support and funding for reforestation and biodiversity conservation.</p> <p>In Prince Edward Island, the Forest Management Act governs private woodlots, emphasizing soil conservation and sustainable harvesting. Newfoundland and Labrador have the Forestry Act, which</p>
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21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.	Negligible risk	Canada (CA)	Public (crown) land		<p>There are instances in which soils incur damage as a result of forest management in all provinces. Compliance with regulations and good practice minimizes the impact on the soil. Whereas authorities carry out inspections.</p>	<p>There are instances in which soils incur damage as a result of forest management in all provinces. However, compliance with regulations and good practice minimizes the impact on the soil. Consistent with provincial requirements to monitor environmental practices on public lands, inspections are generally undertaken as a matter of course. For example, Ontario's Forest Compliance Handbook, in procedure FOR 07 03 05 directs forest compliance officers to inspect many aspects of implementation of forest management practices, including rutting, soil compaction, or damage by machinery.</p> <p>Further there are training requirements for operators of heavy machinery which include measures to avoid environmental damage.</p> <p>Where transgressions are found, compliance orders are created and mitigation is required if possible. Through mechanisms such as this, in Ontario and other provinces avoid to the extent possible, serious environmental issues related to soil damage on public lands</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014), Quebec Manuel d'aménagement forestier, Managed Forest Council (2024), MFC 2 (2024), Forest Safety News (2023).</p>	<p>BC Forest and Range Practices Act, BC Wildfire Act, Alberta Forests Act, Saskatchewan Forest Resources Management Act, Manitoba Forest Act and the Forest Health Protection Act are central to forest management. Operational Requirements: Operators must prepare FMPs that consider ecological sustainability and community interests. Ontario Crown Forest Sustainability Act, Quebec's Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Environmental Protection Act, PEI Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Territorial Lands Act.</p>	<p>The protection of soil during forestry operations on Crown lands is governed by a combination of federal guidelines and provincial regulations.</p> <p>Public land : British Columbia: The Forest Range and Practices Act (FRPA) governs forest and range activities on public lands during forest planning, road building, timber harvesting and reforestation. The FRPA applies to all public forest and range lands and to anyone who holds an agreement under the Act. It also applies to private land associated with woodlots, licences and tree farm licences. There are a wide variety of regulations under the Act. The B.C. Forest Practices Board is a third-party body that reports to the public and government on FRPA compliance and provides recommendations for continuing improvements in forest and range practices. The results of the Board are the main materials used to assess compliance with this indicator</p> <p>Alberta: The Alberta Forest Management Planning Standard mandates that forest management plans address soil conservation. Practices include minimizing soil compaction, maintaining ground cover, and implementing buffer zones along watercourses to prevent sedimentation.</p> <p>Saskatchewan: The Forest Resources Management Act requires that forest operations incorporate soil protection measures. This includes planning harvest activities to minimize soil disturbance and employing techniques to prevent erosion on slopes and near water bodies.</p> <p>Manitoba: The Forest Act and associated regulations stipulate that forest management plans must consider soil conservation. Operators are required to implement best practices to prevent soil erosion and compaction during logging activities.</p> <p>Ontario: The Crown Forest Sustainability Act mandates the development of forest management plans that include soil protection</p>
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<p>21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>21.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Private landowners aren't legally required to have forest management plans, leading to inconsistent soil protection practices. For example, in 2022, only 45% of Québec's woodlots had plans, raising concerns about unsupervised harvesting and inadequate soil protection on private lands. Data on private woodlot management is limited, unlike public forests which follow strict management standards.</p>	<p>The compliance of impacts on soils from management activities vary by province but generally stem from limited oversight resulting in the inconsistent application of best practices. In some provinces such as Ontario, there are no mandatory provincial requirements for private lands. However, the Ontario Forestry Act defines "good forestry practices" as a standard that may apply in certain cases. This standard could be required by the Act, municipal by-laws, landowners, or other references. For example, good practice and having a management plan is required to qualify for tax incentive under MFTIP in Ontario. Approximately, 10% of the 170,000 private woodlot owners in Ontario participate to MFTIP. In BC where the Managed Forest Council (MFC) administers the Private Managed Forest Land Act and the Managed Forest Program. Approximately 22% of private forests are classified as managed forests under the program. For these forests, the MFC conducts inspections of managed private lands. A report from the Environmental Law Center at the University of Victoria concludes that the problems arising from logging on private managed forest land are typically not due to noncompliance with the rules but are instead the result of weak regulations. In Quebec, having a management plan and implementing good practice is required to benefit from the forest development assistance program. The Agence régionale de mise en valeur des forêts privées makes inspections at a sample of properties that have benefited from the program. In 2022, 45% of woodlots in Quebec had a management plan.</p> <p>In all provinces some forest owners do the harvesting themselves or hire harvesters without the support of forestry professionals. In these cases, the risk of non-compliance is higher, as forest owners and even harvesters are often unfamiliar with all the applicable regulations which include municipal by-laws.</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007), Manitoba Forest Management Guidelines (2012), NB Forest Management Manual (2004), Newfoundland Sustainable Forest Management Strategy (2014), Quebec Manuel d'aménagement forestier, Guide terrain : saines pratiques d'intervention en forêt privée (2022), Managed Forest Council (2024), MFC 2 (2024), Rendez-vous sur la forêt québécoise (2023), CIF (2022), Environmental Law Center (2018), Forest Safety News (2023).</p>	<p>BC Private Managed Forest Land Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba's Forest Act, PEI Forest Management Act, municipal bylaws, Yukon Forest Resources Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act</p>	<p>Forest management on private lands in Canada is governed by provincial and territorial regulations, which vary significantly depending on regional ecological, social, and economic contexts. In British Columbia, private forest landowners must comply with the Private Managed Forest Land Act, which mandates adherence to environmental standards for water quality, soil conservation, and reforestation. Alberta enforces the Environmental Protection and Enhancement Act and municipal bylaws, requiring private landowners to follow guidelines for sustainable practices, including soil and water protection. Saskatchewan relies on the Forest Resources Management Act and regional bylaws that promote sustainable management practices and prevent land degradation. Manitoba's Forest Act applies to private landowners, emphasizing sustainable harvesting and the maintenance of forest cover.</p> <p>In Ontario, private landowners managing forests under the Managed Forest Tax Incentive Program (MFTIP) must prepare management plans that meet sustainability criteria outlined in the Crown Forest Sustainability Act and related guidelines. 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<p>22. Legal requirements related to occupational health and safety are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>All provinces, territories and the federal government have health and safety legislation in place. Since 2020, several provinces (e.g. BC, NB) and the federal government have strengthened the legal requirements for protocols related to work in confined spaces. Several provinces also strengthened protection against workplace harassment (e.g. Ontario, PEI, SK, Newfoundland and Labrador, and the Yukon Territory). Some provinces also strengthened enforcement capabilities, increasing the maximum potential fines and /or giving inspectors greater authority.</p>	<p>There is an extensive legal framework that provides for health and safety of workers. There is a reasonably consistent level of protection offered in all Canadian jurisdictions. Workers unions, government organizations, independent auditors as well as the employers themselves regularly monitor and verify health and safety (H&S), safety equipment and use of safe practices by workers.</p> <p>Governmental bodies responsible for overseeing and enforcing occupational health and safety have inspectors who sample work sites including forest operations, and can fine employers if case H&S regulations are not respected. There are no inspection statistics specifically for the forestry sector. However, for all sectors combined, In Quebec the CNESST visited 33,148 work sites of 11,522 employers in 2023. In 2021-22 OHS inspectors conducted 76,022 field visits to 37,205 workplaces across Ontario. In 2023, WorkSafeBC conducted a total of 15,409 inspections, resulting in 15,895 orders and 289 penalties.</p> <p>Forestry work related deaths and accidents are closely tracked by companies and the government. For example, in Quebec, the CNESST divulges the number of accidents annually and reported 297 accidents with claims in the forestry sector in 2023. This represents 0.3% of accident claims for all sectors combined in 2023 in the province of Quebec. Even if all accidents and all fatalities are too many, statistics show that they have tended to decrease since the 2000s. In British Columbia, there was one harvesting work-related death claim in 2023 and 21 in 2000.</p> <p>Due to the closely regulated, controlled and enforced H&S regulations across Canada, as well as the strong H&S culture amongst companies and workers, the risk of significant illegal practices in the domain of H&S considered low.</p>	<p>CNESST annual statistics (2023), MLTSD Ontario (2023), MLITSD Ontario (2024), WorkSafeBC (2024), Forest Safety News (2023), Unifor (2022)</p>	<p>Canada Labour Code, British Columbia Workers Compensation Act, British Columbia Occupational Health and Safety Regulation, Alberta Occupational Health and Safety Act and Regulation, Alberta Occupational Health and Safety Code, Saskatchewan Employment Act, Manitoba Workplace Safety and Health Act, Ontario Occupational Health and Safety Act, Quebec Act Respecting Occupational Health and Safety, New Brunswick Occupational Health and Safety Act, Nova Scotia Occupational Health and Safety Act, Prince Edward Island Occupational Health and Safety Act, Newfoundland Occupational Health and Safety Act, Yukon Occupational Health and Safety Act, Northwest Territories and Nunavut Safety Acts</p>	<p>Occupational health and safety (OHS) regulations in the forestry sector are primarily governed by provincial and territorial legislation, each tailored to address regional needs and conditions. In British Columbia, the Workers Compensation Act and the Occupational Health and Safety Regulation set forth comprehensive safety standards for forestry operations. Alberta's Occupational Health and Safety Act, along with its Code and Regulation, outlines specific requirements for forestry activities, including hazard assessments and worker training. Saskatchewan enforces the Occupational Health and Safety Act, 1993, and associated regulations, mandating safety protocols in forestry workplaces. Manitoba's Workplace Safety and Health Act and Regulation provide guidelines for safe forestry practices, emphasizing risk assessments and protective equipment. Ontario's Occupational Health and Safety Act, complemented by sector-specific regulations, stipulates safety measures for forestry workers. In Quebec, the Act Respecting Occupational Health and Safety, along with the Safety Code for the Construction Industry, applies to forestry operations, ensuring worker protection. New Brunswick's Occupational Health and Safety Act and its regulations address safety in the forestry sector, focusing on training and hazard control. Nova Scotia's Occupational Health and Safety Act and regulations provide a framework for safe forestry practices, including equipment standards and worker training. Prince Edward Island enforces the Occupational Health and Safety Act and General Regulations, which encompass safety requirements for forestry operations. Newfoundland and Labrador's Occupational Health and Safety Act and regulations set forth safety standards for the forestry industry, emphasizing hazard identification and mitigation. Each jurisdiction's legislation is designed to protect forestry workers by establishing standards for training, equipment, and operational procedures. Provincial occupational</p>
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23. Facilities and activities are safe and support worker's health, and workers have access to and use appropriate Personal Protective Equipment commensurate with the activities undertaken.	Negligible risk	Canada (CA)	All source types	The Occupational Health and Safety legislation listed under Indicator 22 typically contains provisions requiring employers to ensure the availability of personal protective equipment (PPE) suitable for the employee's tasks /exposure to risk, requiring that employees be training in the wearing of PPE, that supervisors ensure that employees under them wear PPE. Employees are also responsible for wearing PPE and ensuring that it is in good condition. Workplace inspections include a review of these elements associated with PPE.	Forestry is a relatively dangerous occupation and governments, companies and workers are mostly safety conscious. The legal requirements that pertain to PPE are described in the short risk descriptions and the description of the Description of Legal Requirements. All companies have standard operating procedures and safety programs that employees are required to be familiar with. These include the use and care of PPE. Companies regularly conduct internal safety audits and have relatively frequent internal safety meetings (usually at least once per month). Contractor training sessions cover health and safety, including the use of PPE, and employees and supervisors can expect to be disciplined for failing to ensure the wearing of appropriate safety equipment. Governmental bodies responsible for overseeing and enforcing	CNESST annual statistics (2023), MLTSD Ontario (2023), MLITSD Ontario (2024), WorkSafeBC (2024), Forest Safety News (2023), Unifor (2022).	Canada Labour Code, British Columbia Workers Compensation Act, British Columbia Occupational Health and Safety Regulation, Alberta Occupational Health and Safety Act and Regulation, Alberta Occupational Health and Safety Code, Saskatchewan Employment Act, Manitoba Workplace Safety and Health Act, Ontario Occupational Health and Safety Act, Quebec Act Respecting Occupational Health and Safety, New Brunswick Occupational Health and Safety Act, Nova Scotia Occupational Health and Safety Act, Prince Edward Island	Safety in forestry activities and forest sector facilities is governed by a combination of federal, provincial, and territorial laws. Each province has its own occupational health and safety (OHS) legislation, which outlines employers' responsibilities. PPE regulations across provinces and territories share common principles, including the following: Employers are required to provide appropriate PPE to employees when there are risks that cannot be mitigated by other means (e.g., engineering or administrative controls). This includes items such as gloves, masks, helmets, eye protection, and specialized clothing; Employers, supervisors and employees are share responsibility for ensuring that PPE is maintained in good condition; Employees are to be trained on the proper use of PPE and its limitations; Employees are responsible for wearing

					<p>occupational health and safety have inspectors who sample work sites including forest operations, and can fine employers in case H&S regulations are not respected. There are no inspection statistics specifically for the forestry sector. However, for all sectors combined, In Quebec the CNESST visited 33,148 work sites of 11,522 employers in 2023. In 2021-22 OHS inspectors conducted 76,022 field visits to 37,205 workplaces across Ontario. In 2023, WorkSafeBC conducted a total of 15,409 inspections, resulting in 15,895 orders and 289 penalties.</p> <p>All of these factors lead to a finding of negligible risk.</p>		<p>Occupational Health and Safety Act, Newfoundland Occupational Health and Safety Act, Yukon Occupational Health and Safety Act, Northwest Territories and Nunavut Safety Acts</p>	<p>the PPE properly and in appropriate conditions /work locations; and Specific requirements for specific industries may be mandated.</p>
<p>24. The use, application, storage, and disposal of chemicals in management activities addresses the protection of the environment and human health and safety and complies with legal requirements.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>This indicator is primarily focussed on the handling of herbicides, and to a lesser extent, insecticides.</p> <p>The Occupational Health and Safety legislation regulates the storage, labelling, and handling of hazardous materials, as well as the transparency of information made available to workers. Each province also has a specific Pesticides Control Act, or similar legislation. The federal Pest Control Products Act (PCPA) regulates the registration, distribution, and use of pest control products to ensure they do not pose unacceptable risks to human health or the environment. Workplace Hazardous Materials Information System (WHMIS) is</p>	<p>This indicator is primarily focussed on the handling of herbicides, and to a lesser extent, insecticides. Herbicides are widely used in most provinces primarily to control undesirable hardwood, brush, grass or other competition to planted conifer trees. Saskatchewan and Quebec do not permit the use of herbicides on Crown land for forest management purposes.</p> <p>The Occupational Health and Safety legislation regulates the storage, labelling, and handling of hazardous materials, as well as the transparency of information made available to workers. Each province also has a specific Pesticides Control Act, or similar legislation. The federal Pest Control Products Act (PCPA) regulates the registration, distribution, and use of pest control products to ensure they do not pose unacceptable risks to human health or the environment. There is a robust legal framework governing the safe use of herbicides and pesticides.</p> <p>Workplace Hazardous Materials Information System (WHMIS) is Canada's national communication standard for hazardous materials</p>	<p>CNESST annual statistics (2023), MLTSD Ontario (2023), MLITSD Ontario (2024), WorkSafeBC (2024), Forest Safety News (2023), Unifor (2022)., The relevant legal requirements.</p>	<p>British Columbia Workers Compensation Act, British Columbia Occupational Health and Safety Regulation, Alberta Occupational Health and Safety Act and Regulation, Alberta Occupational Health and Safety Code, Saskatchewan Employment Act, Manitoba Workplace Safety and Health Act, Ontario Occupational Health and Safety Act, Quebec Act Respecting Occupational Health and Safety, New Brunswick Occupational Health and Safety Act, Nova Scotia Occupational Health and Safety Act, Prince Edward Island Occupational Health and Safety Act, Newfoundland Occupational Health and Safety Act, Yukon Occupational Health and Safety Act, Northwest Territories</p>	<p>The primary goals of provincial and territorial pesticide acts and regulations across Canada are generally aligned with these key objectives:</p> <p>Protection of Human Health: Safeguarding human health by regulating the sale, use, application, and disposal of pesticides to minimize exposure risks for applicators, nearby communities, and the general public. This includes specific restrictions on areas where people live, work, or gather, such as schools and residential zones.</p> <p>Environmental Protection: Protecting the environment by controlling pesticide application to reduce harm to ecosystems, wildlife, water sources, and soil. Regulations often set guidelines to limit pesticide drift, runoff, and contamination, as well as provisions for the protection of sensitive areas and species.</p> <p>Safe Use and Handling of Pesticides: Ensuring the safe handling, transportation, storage, and disposal of pesticides to prevent accidental exposure and environmental</p>

				<p>Canada's national communication standard for hazardous materials used in workplaces, ensuring that workers have access to information about hazardous substances they may encounter on the job. WHMIS is incorporated into provincial and territorial Occupational Health and Safety Acts or Workplace Safety Acts.</p> <p>Most companies have Standard Operating Procedures related to the use of pesticides, and use a rigorous system of internal audits to identify issues and ensure compliance. Forest management uses public notification of impending herbicide use and no-spray buffers around water bodies to protect the environment</p>	<p>used in workplaces, ensuring that workers have access to information about hazardous substances they may encounter on the job. WHMIS is incorporated into provincial and territorial Occupational Health and Safety Acts or Workplace Safety Acts. These laws mandate WHMIS training and the labeling and handling of hazardous products within workplaces.</p> <p>Most companies have Standard Operating Procedures related to the use of pesticides, and use a rigorous system of internal audits to identify issues and ensure compliance. Workers compensation boards have inspectors who can audit work sites, including forest operations, and they can fine employers if non-compliances are discovered.</p> <p>Harvesting regulations and guidelines covering environmental impacts in each province are elaborated under the authority of the provincial forest acts. These rules and guidelines require the forest manager to assess and manage environmental impacts on soil, water, biodiversity, etc.</p> <p>Protection of the environment from improper herbicide use is usually done through the delineation of no-spray buffers around water bodies and other sensitive areas. Forest audits examine the implementation of the buffers and also can also inspect the care of application (e.g. was there drift or overspray?)</p> <p>Due to the closely regulated, controlled and enforced H&S regulations across Canada, as well as the strong H&S culture amongst companies and workers, there is little risk of significant illegal practices in the domain of H&S. Forest managers also have processes and approaches to protect the environment and the public. Based on these findings, it is concluded that the risk is considered negligible in this indicator.</p>	<p>and Nunavut Safety Acts, Pest Control Products Act (PCPA), Ontario Pesticides Act, Ontario Regulation 63/09, BC Integrated Pest Management Act, BC Integrated Pest Management Regulation, Alberta Environmental Protection, Alberta Enhancement Act, Alberta Pesticide (Ministerial) Regulation, Alberta Pesticide Sales, Handling, Use and Application Regulation, Saskatchewan Pest Control Products Act, Pest Control Products Regulations, Manitoba Environment Act, Manitoba Pesticides Regulation, Ontario Pesticides Act, Ontario Regulation 63/09, Quebec Pesticides Act, Pesticides Management Code, New Brunswick Pesticides Control Act, New Brunswick Pesticides Control Regulation, Nova Scotia Environment Act, Nova Scotia Pesticide Regulations, Prince Edward Island Pesticides Control Act; Prince Edward Island Pesticides Control Regulations, Newfoundland and Labrador Environmental Protection Act, Newfoundland and Labrador Pesticides Control Regulations, Yukon Environment Act, Yukon Pesticide Regulations, Northwest Territories Environmental Protection Act, Northwest Territories Pesticide Regulations, Nunavut Environmental</p>	<p>contamination. Regulations often require training and certification for pesticide applicators to uphold safe application standards.</p> <p>Public Awareness and Transparency: Increasing public awareness about pesticide use and potential risks. Some regulations mandate public notification for certain types of pesticide applications, especially in public spaces or near vulnerable areas, and ensure accessibility to information on pesticide safety.</p> <p>Compliance and Enforcement: Establishing a framework for monitoring, compliance, and enforcement. This includes licensing requirements for pesticide sellers, applicators, and distributors, as well as inspections and penalties for non-compliance to maintain high safety standards.</p>
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<p>25. Human rights protected under international law, as enshrined in national law, are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada has endorsed the eight "Fundamental Conventions" of the International Labour Organization (ILO) and federal and provincial law contain provisions to uphold these principles. Human rights tribunals or boards in each Canadian jurisdiction hear and adjudicate complaints. This robust system leads to a designation of negligible risk.</p>	<p>Governmental bodies across Canada conducted numerous inspections to enforce labour and employment standards which comply with federal and provincial charters of rights, as well as international conventions. For instance, Ontario's Ministry of Labour, Immigration, Training and Skills Development completed 1,025 employment standard related inspections across all sectors in the 2023–2024 fiscal year. In 2023, in total, the CNESST carried out 977 labour standards inspections in Quebec, including 123 in the forestry, fishing and hunting sectors.</p> <p>Ministries also provide detailed information on collective bargaining in each province. Ontario's Ministry of Labour, for example, has 11,000 collective bargaining agreements on file. Free legal consultation is also available for employees through the Employment and Standards Branches, the Labour Relations Boards, or through unions.</p> <p>Unions play a key role in protecting workers' rights, especially the right to organize and collective bargain. The Canadian forest sector is a heavily unionized industry, providing a reliable mechanism to collective bargaining. This keeps wages competitive with other industrial sectors and consistent with the non-unionized forest sector.</p>	<p>MLITSD Ontario (2024), CNESST annual statistics (2023), Ministry of Labour – collective bargaining agreements (2024), Unifor (2022), Public Service Labour Union Relations Board (2024), ILO Declaration on Fundamental Principles and Rights at Work (2024), The ITUC Global Rights Index (2024).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	<p>Human rights are safeguarded by a combination of international commitments and national legislation. Internationally, Canada is a signatory to the Universal Declaration of Human Rights and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), both of which influence domestic policies. Canada is also a signatory to the following conventions :</p> <p>Convention No. 87 (1948): Freedom of Association and Protection of the Right to Organize Convention Convention No. 98 (1949): Right to Organize and Collective Bargaining Convention Convention No. 29 (1930): Forced Labour Convention Convention No. 105 (1957): Abolition of Forced Labour Convention Convention No. 138 (1973): Minimum Age Convention Convention No. 182 (1999): Worst Forms of Child Labour Convention Convention No. 100 (1951): Equal Remuneration Convention Convention No. 111 (1958): Discrimination (Employment and Occupation) Convention</p> <p>Nationally, the Canadian Charter of Rights and Freedoms enshrines fundamental rights and freedoms, including equality rights that apply across all sectors, including forestry. The Canadian Human Rights Act further prohibits discrimination on various grounds, including disability, ensuring equitable treatment in federally regulated industries. Provincially, each jurisdiction has its own human rights legislation that aligns with federal standards while addressing local contexts.</p> <p>The right for Canadian Workers to associate and to engage in meaningful collective bargaining is constitutionally protected under the Charter of Rights and Freedoms and it is upheld for all regions of Canada through Provincial and Territorial Labour Relations Boards for unionized labour and through the Provincial and Territorial Ministries of Labour, Employment</p>
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<p>26. Harvest or trade in products do not contribute to a violation of international human rights or is not associated with armed conflicts.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>The following low risk thresholds apply: (1) There are no armed conflicts in Canada and the area under assessment is not a source of conflict timber; AND (2) The country is not covered by a UN security ban on exporting timber; AND (3) The country is not covered by any other international ban on timber export; AND (4) Operators in the area under assessment are not involved in conflict timber supply/trade; AND (5) Other available evidence does not challenge 'low risk' designation.</p>	<p>Canada is a signatory to various international agreements that promote sustainable forestry practices and respect for human rights. These commitments obligate Canadian provinces to implement forestry practices that uphold human rights and avoid contributing to conflicts.</p> <p>Canada is not a region associated with armed conflicts over forest resources, unlike some other parts of the world. The country's forestry operations are generally conducted in a context of peace and stability, reducing the risk of association with armed conflicts.</p> <p>There is no UN Security Council ban on timber exports from Canada Canada is not covered by any other international ban on timber export.</p> <p>There are no individuals or entities involved in the forest sector in Canada that are facing UN sanctions. Canada is not mentioned in Global Witness' 2023 Annual Report</p> <p>In 2017 (latest available year) Canada scores 89 in the category of political stability/absence of violence/terrorism. 0 corresponds to the lowest ranked countries and 100 to the highest.</p>	<p>World Bank Group (2024), United Nations Human Rights Council (2013), Global Witness Annual Report (2023), UNECE (2023), The Global Slavery Index (2023), Amnesty International (2024), ILO Core Conventions Database (2024).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child Labour in Supply Chains Act.</p>	<p>Human rights are safeguarded by a combination of international commitments and national legislation. Internationally, Canada is a signatory to the Universal Declaration of Human Rights and the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP), both of which influence domestic policies.</p> <p>The Forced and Child Labour in Supply Chains Act in Canada is designed to combat human rights abuses related to forced and child labor within the supply chains of Canadian companies. The key purposes of the Act include providing transparency and accountability through mandatory reporting.</p> <p>Nationally, the Canadian Charter of Rights and Freedoms enshrines fundamental rights and freedoms, including equality rights that apply across all sectors, including forestry. The Canadian Human Rights Act further prohibits discrimination on various grounds, including disability, ensuring equitable treatment in federally regulated industries. Provincially, each jurisdiction has its own human rights legislation that aligns with federal standards while addressing local contexts.</p>
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<p>27. Legal requirements related to child labour and employment of young workers are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>In general, child labour is illegal in Canada. Federal, provincial and territorial laws stipulate that employees must be at least of a certain age to be eligible to work. The minimum age thresholds generally range from 13 - 16 years of age. All provinces and territories place restrictions on workers younger than 16.</p>	<p>All provinces and territories set legally enforceable age limits for employees. In most circumstances, the minimum age for an employee ranges from 13 to 16, depending on the province. However, in many provinces, people younger than 16 are only allowed to do light work (e.g. food service) and there are additional restrictions intended to ensure that the person is able to attend school. For example, in New Brunswick, the general minimum age is 16, however 14 and 15-year olds can work provided that they do not work more than 6 hours day, do not work more than 3 hours a day on school days or spend more the 8 eight hours in a day in school and at work, and do not work between 10 p.m. and 6 a.m. Workers must also be 16 or more to undertake harmful or unwholesome work. In addition, as of 2024, the federal Fighting Against Forced Labour and Child Labour in Supply Chains Act requires Canadian institutions to report on their efforts to prevent child labour and forced labour in their procurement practices.</p> <p>Canada has ratified ILO Conventions #138 (Minimum Age Convention) and # 182 (Worst Forms of Child Labour) - these are two of the eight "core" conventions of the ILO.</p> <p>The International Labour Organization - UNICEF assessment of child labour between 2012 and 2016 (the most recent study available) set the number of Children in Employment at zero for Canada.</p> <p>The US State Department's Country Assessment of Canada in 2023 concluded that "Authorites effectively enforced child labour laws and policies. Federal and provincial labour ministries carried out child labour inspections proactively and in response to formal complaints. Penalties were commensurate with those for analogous crimes, were sufficient to deter violations, and were regularly applied against violators."</p>	<p>Bureau of Democracy, Human Rights and Labor (2023), International Labour Office (ILO) and United Nations Children's Fund (2022), Ontario Ministry of Labour. Minimum Wage (2024), Manitoba "Young Employees" (2024), Alberta. Employees under 18 fact sheet (2024), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), Fighting Against Forced Labour and Child Labour in Supply Chains Act (2024), US State Department Country Assessment of Canada (2023), International Labour Organization - UNICEF (2016), OHCHR (2024).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child Labour in Supply Chains Act.</p>	<p>All of the legislation mentioned in the column to the left cover topics related to the provision of employment. In addition to the employment of young persons, the legislation typically covers topics such as wages, hours of work, overtime, holidays, vacation and days of rest, leave for maternity, bereavement, illness, etc., and termination of employment. The Canada Labour Code also covers bargaining, strikes and lockouts, the right to organize, and occupational health and safety matters.</p>
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<p>28. Child labour is not present, and the employment of young workers is responsibly managed, including related rights as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>In general, child labour is illegal in Canada. Federal, provincial and territorial laws stipulate that employees must be at least of a certain age to be eligible to work. The minimum age thresholds generally range from 13 - 16 years of age. All provinces and territories place restrictions on workers younger than 16, including being prohibited from undertaking hazardous work (operating heavy equipment, chainsaws, etc. would qualify as hazardous work). A number of provinces prohibit workers younger than 18 from engaging in hazardous work.</p>	<p>Many of the jobs in forestry are hazardous, including the operation of heavy equipment and almost all work in a mill. Many provinces specifically restrict who is eligible to perform hazardous work, and young people are specifically prohibited from doing so in most provinces. There is no evidence confirming complete absence of child labour, however it is unlikely in forestry as the majority of work is automated, which requires a high level of skill and judgement, which a child is very unlikely to possess. Most forest companies and government agencies require their employees to have completed an undergraduate course, or at least high school at a minimum for some of the low skilled work. Furthermore, child labour is verified during the inspections conducted by governmental bodies that enforce labour standard in each province. For example, Ontario's Ministry of Labour, Immigration, Training and Skills Development completed 1,025 employment standard related inspections across all sectors in the 2023–2024 fiscal year. In 2023, in total, the CNESST carried out 977 labour standards inspections in Quebec, including 123 in the forestry, fishing and hunting sectors.</p> <p>In addition, as of 2024, the federal Fighting Against Forced Labour and Child Labour in Supply Chains Act requires Canadian institutions to report on their efforts to prevent child labour and forced labour in their procurement practices. The International Labour Organization - UNICEF assessment of child labour between 2012 and 2016 (the most recent study available) set the number of Children in Employment at zero for Canada. The following Low Risk threshold applies, based on the evidence: Applicable legislation for the area under assessment contains provisions prohibiting child labour and setting minimum ages for employees that are older than the age range considered as "children". Global estimates by ILO-UNICEF place incidence of child</p>	<p>Bureau of Democracy, Human Rights and Labor (2023), International Labour Office (ILO) and United Nations Children’s Fund (2022), Ontario Ministry of Labour. Minimum Wage (2024), Manitoba “Young Employees” (2024), Alberta. Employees under 18 fact sheet (2024), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), Fighting Against Forced Labour and Child Labour in Supply Chains Act (2024), US State Department Country Assessment of Canada (2023), International Labour Organization - UNICEF (2016).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child Labour in Supply Chains Act.</p>	<p>All of the legislation mentioned in the column to the left cover topics related to the provision of employment. In addition to the employment of young persons, the legislation typically covers topics such as wages, hours of work, overtime, holidays, vacation and days of rest, leave for maternity, bereavement, illness, etc., and termination of employment. The Canada Labour Code also covers bargaining, strikes and lockouts, the right to organize, and occupational health and safety matters.</p>
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						<p>labour at effectively zero. When labour laws are broken, cases are efficiently followed up via preventive actions taken by the authorities and/or by the relevant entities. The US State Department's Country Assessment of Canada in 2023 concluded that "Authorities effectively enforced child labour laws and policies. Federal and provincial labour ministries carried out child labour inspections proactively and in response to formal complaints. Penalties were commensurate with those for analogous crimes, were sufficient to deter violations, and were regularly applied against violators."</p>			
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<p>29. Legal requirements related to modern slavery, including forced and compulsory labour, are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Canada, its provinces and territories all have several layers of legal protection against forced labour (or modern slavery - the terms is not widely used in Canada). The Employment Standards Acts and Codes, and Human Rights Acts and Codes in each province and territory, and which are found in federal law, provide protection against force labour. There are also acts in a number of provinces that pertain specifically to the fair treatment of foreign or migrant workers, and there are laws against human trafficking. These are enforced through workplace inspections and there are also hotlines and other means provided to workers to notify authorities if they are being coerced. Walk Free gave Canada favourable assessment as of 2021, and since then, new legislation has been passed at the federal level to guard against the presence forced labour (and child labour) in supply chains.</p>	<p>Forced labor is often defined by the presence of coercion, where individuals are pressured into work through threats of violence, harm, or legal repercussions (e.g., threats of deportation for migrant workers). It often involves situations where workers are restricted from leaving their employment freely, either through withholding identification documents or by limiting workers' physical movement. Deception, fraud and debt bondage are also recognized as factors which can lead to forced labour. Canada has ratified ILO Conventions #29 (Forced Labour) and #105 (Abolition of Forced Labour). All of the provinces have Employment Standards Acts or Codes (see Indicator 27) that prohibit forced labour. Canada, as well as each province and territory, also have a Human Rights Code or equivalent which protects employees from discrimination or forced labor. In addition, there is frequently separate legislation that mandates fair treatment of migrant workers, including provisions that are intended to prevent forced labour (i.e. modern slavery). Sections 279.01-279.04 of Canada's Criminal Code prohibit human trafficking and forced labor, with severe penalties for violators. Ontario and Manitoba have legislations designed to prevent human trafficking and other provinces have legislation that is intended to prevent abusive practices at work or protect communities that may be vulnerable to coercion.</p> <p>Canada also has developed and implemented a National Strategy to Combat Human Trafficking (2019-2024): While not law, this federal strategy impacts provincial and territorial approaches to human trafficking, which includes modern slavery-related practices.</p> <p>Unions are common in the forest industry and ensure a certain degree of compliance with collective agreements and labour laws for their members. For union as well as non-</p>	<p>Walk Free's Global Slavery Index (2023), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), Canada Criminal Code Sections 279.01-279.04, Fighting Against Forced Labour and Child Labour in Supply Chains Act (2024), National Strategy to Combat Human Trafficking (2019-2024), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), CNESST annual statistics (2023), The Global Slavery Index (2023), Walk Free (2021), US State Department Country Assessment of Canada (2023).</p>	<p>Canada Criminal Code, BC Temporary Foreign Workers Protection Act, BC Workers Compensation Act, Alberta Fair Trading Act, Saskatchewan Foreign Worker recruitment and Immigration Services Act, Manitoba Worker Recruitment and Protection Act, Manitoba Human Trafficking Awareness and Response Act, Ontario Prevention and Remedies for Human Trafficking Act, Ontario Fairness in Procurement Act, Quebec Act to Combat Poverty and Social Exclusion, British Columbia Temporary Foreign Worker Protection Act, Alberta Fair Trading Act, Alberta Occupational Health and Safety Act, Saskatchewan Interpersonal Violence and Abuse Act, Manitoba Worker Recruitment and Protection Act, Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour</p>	<p>The term "modern slavery" is not commonly used in provincial or territorial legislation. However, various laws across provinces address aspects of modern slavery, such as human trafficking, coerced labor, and worker exploitation. For instance, British Columbia's Temporary Foreign Worker Protection Act regulates the recruitment and treatment of foreign workers to prevent exploitation and forced labor, while its Workers Compensation Act addresses worker health and safety to prevent abusive conditions. In Alberta, the Fair Trading Act regulates recruiters and employers of temporary foreign workers to prevent unfair practices, and the Occupational Health and Safety Act provides protections against hazardous and abusive work environments. Ontario's Prevention of and Remedies for Human Trafficking Act, 2017 supports trafficking victims and combats forced labor, and its Fairness in Procurement Act, 2018 includes measures to ensure fair labor standards in supply chains. Québec's Act to Combat Poverty and Social Exclusion supports vulnerable populations at risk of exploitation, while Manitoba's Worker Recruitment and Protection Act and The Human Trafficking Awareness and Response Act provide protections for foreign workers and raise awareness about trafficking. Similarly, Saskatchewan's Foreign Worker Recruitment and Immigration Services Act aims to prevent exploitation and forced labor, and the Interpersonal Violence and Abuse Act offers protection for individuals in abusive labor situations. Together, these laws contribute to addressing various facets of modern slavery within Canada.</p>
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					<p>union workers, agencies of ministries of labour in each province perform inspections and can issue fines to employers who do not respect labour codes of the province.</p> <p>Like in many other countries of the Northern Hemisphere, forced or compulsory labour is uncommon in Canada. Legally hired migrant workers are increasingly present in tree planting and silviculture. As indicated above, they have legal protection in all provinces and territories and inspections by provincial labour agencies provide a certain guarantee their rights are respected. For example, Ontario's Ministry of Labour, Immigration, Training and Skills Development completed 1,025 employment standard related inspections across all sectors in the 2023–2024 fiscal year. In 2023, in total, the CNESST carried out 977 labour standards inspections in Quebec, including 123 in the forestry, fishing and hunting sectors.</p> <p>The Organization Walk Free assessed Canada as having a vulnerability rating of 11 out of 100 for modern slavery (lower is better) and assessed the government response as 60 out of 100 (higher is better), Both assessments were for 2021 and exceeded averages for the Americas. The main gap identified in government response was modern slavery in supply chains - the federal government's 2024 legislation Fighting Against Forced Labour and Child Labour in Supply Chains Act, which came into force on January 1, 2024, will substantially address this gap, which should improve more current assessments of Canada by Walk Free.</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	<p>Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child Labour in Supply Chains Act.</p>	
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<p>30. Modern slavery, including forced and compulsory labour are not used, promoted, or supported in any way, including as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>The ILO Declaration on Fundamental Principles and Rights at Work (1998) calls for the "the elimination of all forms of forced or compulsory labour". Canada ratified this Declaration in 1998. As described under Indicator 29, there are several layers of legislation designed to prevent forced labour. Canada and all provinces and territories have the basic legal protection in place. Canada performance on preventing modern slavery was assessed favourably by Walk Free in 2023 (the assessment was current to 2021), and Canada has added further legal protection since then.</p>	<p>Canada has ratified ILO Conventions #29 (Forced Labour) and #105 (Abolition of Forced Labour). All of the provinces have Employment Standards Acts or Codes (see Indicator 27) that prohibit forced labour. Canada, as well as each province and territory, also have a Human Rights Code or equivalent which protects employees from discrimination or forced labor. In addition, there is frequently separate legislation that mandates fair treatment of migrant workers, including provisions that are intended to prevent forced labour (i.e. modern slavery). Sections 279.01–279.04 of Canada's Criminal Code prohibit human trafficking and forced labor, with severe penalties for violators. Ontario and Manitoba have legislations designed to prevent human trafficking and other provinces have legislation that is intended to prevent abusive practices at work or protect communities that may be vulnerable to coercion.</p> <p>Canada also has developed and implemented a National Strategy to Combat Human Trafficking (2019-2024): While not law, this federal strategy impacts provincial and territorial approaches to human trafficking, which includes modern slavery-related practices.</p> <p>Unions are common in the forest industry and ensure a certain degree of compliance with collective agreements and labour laws for their members. For union as well as non-union workers, agencies of ministries of labour in each province perform inspections and can issue fines to employers who do not respect labour codes of the province.</p> <p>Like in many other countries of the Northern Hemisphere, forced or compulsory labour is uncommon in Canada. Legally hired migrant workers are increasingly present in tree planting and silviculture. As indicated above, they have legal protection in all provinces and territories and inspections by</p>	<p>Walk Free's Global Slavery Index (2023), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), Canada Criminal Code Sections 279.01–279.04, Fighting Against Forced Labour and Child Labour in Supply Chains Act (2024), National Strategy to Combat Human Trafficking (2019-2024), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), CNESST annual statistics (2023), The Global Slavery Index (2023), Walk Free (2021), US State Department Country Assessment of Canada (2023).</p>	<p>Canada Criminal Code, BC Temporary Foreign Workers Protection Act, BC Workers Compensation Act, Alberta Fair Trading Act, Saskatchewan Foreign Worker recruitment and Immigration Services Act, Manitoba Worker Recruitment and Protection Act, Manitoba Human Trafficking Awareness and Response Act, Ontario Prevention and Remedies for Human Trafficking Act, Ontario Fairness in Procurement Act, Quebec Act to Combat Poverty and Social Exclusion, Alberta Occupational Health and Safety Act, Saskatchewan Interpersonal Violence and Abuse Act, Manitoba Worker Recruitment and Protection Act, Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act,</p>	<p>The term "modern slavery" is not commonly used in provincial or territorial legislation. However, various laws across provinces address aspects of modern slavery, such as human trafficking, coerced labor, and worker exploitation. For instance, British Columbia's Temporary Foreign Worker Protection Act regulates the recruitment and treatment of foreign workers to prevent exploitation and forced labor, while its Workers Compensation Act addresses worker health and safety to prevent abusive conditions. In Alberta, the Fair Trading Act regulates recruiters and employers of temporary foreign workers to prevent unfair practices, and the Occupational Health and Safety Act provides protections against hazardous and abusive work environments. Ontario's Prevention of and Remedies for Human Trafficking Act, 2017 supports trafficking victims and combats forced labor, and its Fairness in Procurement Act, 2018 includes measures to ensure fair labor standards in supply chains. Québec's Act to Combat Poverty and Social Exclusion supports vulnerable populations at risk of exploitation, while Manitoba's Worker Recruitment and Protection Act and The Human Trafficking Awareness and Response Act provide protections for foreign workers and raise awareness about trafficking. Similarly, Saskatchewan's Foreign Worker Recruitment and Immigration Services Act aims to prevent exploitation and forced labor, and the Interpersonal Violence and Abuse Act offers protection for individuals in abusive labor situations. Together, these laws contribute to addressing various facets of modern slavery within Canada.</p>
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					<p>provincial labour agencies provide a certain guarantee their rights are respected. For example, Ontario's Ministry of Labour, Immigration, Training and Skills Development completed 1,025 employment standard related inspections across all sectors in the 2023–2024 fiscal year. In 2023, in total, the CNESST carried out 977 labour standards inspections in Quebec, including 123 in the forestry, fishing and hunting sectors.</p> <p>The Organization Walk Free assessed Canada as having a vulnerability rating of 11 out of 100 for modern slavery (lower is better) and assessed the government response as 60 out of 100 (higher is better), Both assessments were for 2021 and exceeded averages for the Americas. The main gap identified in government response was modern slavery in supply chains - the federal government's 2024 legislation Fighting Against Forced Labour and Child Labour in Supply Chains Act, which came into force on January 1, 2024, will substantially address this gap, which should improve more current assessments of Canada by Walk Free.</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	<p>Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child Labour in Supply Chains Act.</p>	
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<p>31. Legal requirements related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada has ratified both of the ILO's relevant conventions: Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) and the Right to Organise and Collective Bargaining Convention, 1949 (No. 98). Canada has federal and provincial legislation in place that provides for the freedom of association, the right to organize and the right to strike. These laws are effectively enforced and are generally respected in workplaces.</p>	<p>The federal government and provincial /territorial governments have established that employees have freedom of association, a legal right to organize and to bargain collectively. The US State Department's Country Assessment of Canada in 2023 concluded that "Government generally effectively enforced freedom of association, the right of collective bargaining, and the right to strike. The government also effectively enforced other applicable laws and regulations, including with remedies and penalties such as corrective workplace practices and criminal prosecution for noncompliance and willful violations. Penalties were generally sufficient to deter violations ... and were regularly applied to violators." Based on 2021 data, the forestry industry has a higher unionization rate compared to other sectors, with 34% of its workforce being unionized, compared to 31% for the overall Canadian workforce. This is an indication that the right to organize and freedom of association are respected. Forestry is not considered an essential service and workers may strike if they feel it is necessary. The unions help to ensure a certain degree of compliance with collective agreements and labour laws for their members. For union as well as non-union workers, agencies of ministries of labour in each province perform inspections and can issue fines to employers who do not respect labour codes of the province. Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	<p>ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), US State Department Country Assessment of Canada (2023), Statistics Canada (2021), Public Service Labour Union Relations Board Collective Bargaining (2024), Ministry of Labour – Collective Bargaining Agreements (2024), UNIFOR (2022), MLITSD Ontario (2024).</p>	<p>Canadian Charter of Rights and Freedoms, Canada Labour Code, BC Labour Relations Code, Alberta Labour Relations Code, Saskatchewan Employment Act, Manitoba Labour Relations Act, Ontario Labour Relations Act, Quebec Labour Code, New Brunswick Industrial Relations Act, Nova Scotia Trade Union Act, Prince Edward Island Labour Act, Newfoundland and Labrador Labour Relations Act, Yukon Labour Relations Act.</p>	<p>Section 2(d) of the Canadian Charter of Rights and Freedoms guarantees the "freedom of association," which protects individuals' rights to join and form unions, participate in union activities, and engage in collective bargaining. This right is further reinforced by the Canada Labour Code and provincial or territorial labor legislation, which collectively safeguard the ability to form unions and negotiate collectively. Examples include: British Columbia: Labour Relations Code protects the right to form unions, join unions, and participate in union activities without employer interference. Alberta: Labour Relations Code and the Public Service Employee Relations Act guarantee freedom of association for both private and public sector employees. Saskatchewan: The Saskatchewan Employment Act provides similar protections for union formation and collective bargaining in both the public and private sectors. Ontario: Labour Relations Act ensures freedom of association, allowing employees to join unions and engage in collective bargaining. Quebec: Labour Code (Code du travail) upholds freedom of association, with specific rights to unionize and bargain collectively. Nova Scotia: Trade Union Act protects the right to unionize, as does the Civil Service Collective Bargaining Act for public sector employees.</p>
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<p>32. Labour rights related to the Freedom of Association, the Right to Organise and the Right to Collective Bargaining are respected, including as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada has ratified both of the ILO's relevant conventions: Freedom of Association and Protection of the Right to Organise Convention, 1948 (No. 87) and the Right to Organise and Collective Bargaining Convention, 1949 (No. 98). Canada has federal and provincial legislation in place that provides for the freedom of association, the right to organize and the right to strike. These laws are effectively enforced and are generally respected in workplaces.</p>	<p>Canada is a signatory of the ILO Fundamental Principles and Rights at Work. The federal government and provincial /territorial governments have established that employees have freedom of association, a legal right to organize and to bargain collectively. The US State Department's Country Assessment of Canada in 2023 concluded that "Government generally effectively enforced freedom of association, the right of collective bargaining, and the right to strike. The government also effectively enforced other applicable laws and regulations, including with remedies and penalties such as corrective workplace practices and criminal prosecution for noncompliance and willful violations. Penalties were generally sufficient to deter violations ... and were regularly applied to violators." Based on 2021 data, the forestry industry has a higher unionization rate compared to other sectors, with 34% of its workforce being unionized, compared to 31% for the overall Canadian workforce. This is an indication that the right to organize and freedom of association are respected. Forestry is not considered an essential service and workers may strike if they feel it is necessary. The unions help to ensure a certain degree of compliance with collective agreements and labour laws for their members. For union as well as non-union workers, agencies of ministries of labour in each province perform inspections and can issue fines to employers who do not respect labour codes of the province. Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	<p>ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), US State Department Country Assessment of Canada (2023), Statistics Canada (2021), Public Service Labour Union Relations Board Collective Bargaining (2024), Ministry of Labour – Collective Bargaining Agreements (2024), UNIFOR (2022), MLITSD Ontario (2024).</p>	<p>Canadian Charter of Rights and Freedoms, Canada Labour Code, BC Labour Relations Code, Alberta Labour Relations Code, Saskatchewan Employment Act, Manitoba Labour Relations Act, Ontario Labour Relations Act, Quebec Labour Code, New Brunswick Industrial Relations Act, Nova Scotia Trade Union Act, Prince Edward Island Labour Act, Newfoundland and Labrador Labour Relations Act, Yukon Labour Relations Act.</p>	<p>Section 2(d) of the Canadian Charter of Rights and Freedoms guarantees the "freedom of association," which protects individuals' rights to join and form unions, participate in union activities, and engage in collective bargaining. This right is further reinforced by the Canada Labour Code and provincial or territorial labor legislation, which collectively safeguard the ability to form unions and negotiate collectively. Examples include: British Columbia: Labour Relations Code protects the right to form unions, join unions, and participate in union activities without employer interference. Alberta: Labour Relations Code and the Public Service Employee Relations Act guarantee freedom of association for both private and public sector employees. Saskatchewan: The Saskatchewan Employment Act provides similar protections for union formation and collective bargaining in both the public and private sectors. Ontario: Labour Relations Act ensures freedom of association, allowing employees to join unions and engage in collective bargaining. Quebec: Labour Code (Code du travail) upholds freedom of association, with specific rights to unionize and bargain collectively. Nova Scotia: Trade Union Act protects the right to unionize, as does the Civil Service Collective Bargaining Act for public sector employees.</p>
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<p>33. Legal requirements related to the recruitment and employment of workers are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Legal requirements related to contracts and working permits, and fairness in recruiting, are generally addressed in the Employment Standards Acts in each province /territory. The federal Canada Labour Code addresses these issues at the national level for federally regulated sectors.</p>	<p>In Canada, the principle of good faith and fair dealing in employee-employer relationships is primarily governed by common law, which applies across all provinces and territories except in Quebec where the civil code applies. Both legal frameworks mandate that parties to a contract must act honestly and reasonably, without undermining the other party's rights. The Supreme Court of Canada has reinforced this duty, emphasizing that employers and employees are obligated to perform their contractual duties in good faith. The federal government, provinces and territories have a legal framework in place that creates a balanced relationship between employees and employers, and the various Occupational Health and Safety Acts in each jurisdiction are designed to create safe work spaces. Part of having a safe work space is ensuring the employees have relevant certifications to carry out their work tasks, and that there is a comprehensive training program that not only covers work skills but also such topics as first aid, response to emergencies, etc. Companies typically have a range of standard operating procedures that include the consideration of safety and training. Task teams within companies frequently have regular safety meetings (ranging in frequency from weekly to monthly) and there are usually programs of internal and external audits. In addition, provincial (or federal, depending on the sector) inspectors visit from time to time to assess workplace safety. The US State Department's Country Assessment of Canada in 2023 concluded that Occupational Safety and Health standards in Canada "were appropriate for the industries they covered. ... Inspectors proactively conducted workplace visits to raise awareness of hazards; advise parties of their rights, duties, and obligations; and promote and assist with compliance. Inspectors visited reactively in response to fatalities, injuries, and complaints." Based on this evidence, the risk for</p>	<p>Supreme Court of Canada (2012), US State Department Country Assessment of Canada (2023), MLITSD Ontario (2024), CNESST annual statistics (2023), WorkSafe BC (2024), Public Service Labour Union Relations Board Collective Bargaining (2024), Ministry of Labour – Collective Bargaining Agreements (2024), Forest Safety News (2023).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	<p>All of the legislation mentioned in the column to the left cover topics related to the provision of employment. In addition to the employment of young persons, the legislation typically covers topics such as wages, hours of work, overtime, holidays, vacation and days of rest, leave for maternity, bereavement, illness, etc., and termination of employment. The Canada Labour Code also covers bargaining, strikes and lockouts, the right to organize, and occupational health and safety matters.</p>
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						this indicator was assessed as negligible.			
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<p>34. Legal requirements related to the contracts and working permits, and requirements for competence certifications and other training requirements are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Legal requirements related to contracts and working permits are generally addressed in the Employment Standards Acts in each province /territory, while the requirements for competence (i.e. appropriate certifications and training) are generally addressed in the Occupational Health and Safety legislation that each provincial and territorial government also has in place. The federal Canada Labour Code addresses these issues at the national level for federally regulated sectors.</p>	<p>In Canada, the principle of good faith and fair dealing in employee-employer relationships is primarily governed by common law, which applies across all provinces and territories except in Quebec where the civil code applies. Both legal frameworks mandate that parties to a contract must act honestly and reasonably, without undermining the other party's rights. The Supreme Court of Canada has reinforced this duty, emphasizing that employers and employees are obligated to perform their contractual duties in good faith. The federal government, provinces and territories have a legal framework in place that creates a balanced relationship between employees and employers, and the various Occupational Health and Safety Acts in each jurisdiction are designed to create safe work spaces. Part of having a safe work space is ensuring the employees have relevant certifications to carry out their work tasks, and that there is a comprehensive training program that not only covers work skills but also such topics as first aid, response to emergencies, etc. Companies typically have a range of standard operating procedures that include the consideration of safety and training. Task teams within companies frequently have regular safety meetings (ranging in frequency from weekly to monthly) and there are usually programs of internal and external audits. In addition, provincial (or federal, depending on the sector) inspectors visit from time to time to assess workplace safety. The US State Department's Country Assessment of Canada in 2023 concluded that Occupational Safety and Health standards in Canada "were appropriate for the industries they covered. ... Inspectors proactively conducted workplace visits to raise awareness of hazards; advise parties of their rights, duties, and obligations; and promote and assist with compliance. Inspectors visited reactively in response to fatalities, injuries, and complaints." Based on this evidence, the risk for</p>	<p>US Department of State. 2023. Country Reports on Human Rights Practices for 2023. Bureau of Democracy Human Rights and Labor. https://preview.state.gov/wp-content/uploads/2024/02/528267_CANADA-2023-HUMAN-RIGHTS-REPORT.pdf Federal and provincial laws and regulations., US Department of State. 2023. Country Reports on Human Rights Practices for 2023. Bureau of Democracy Human Rights and Labor. https://preview.state.gov/wp-content/uploads/2024/02/528267_CANADA-2023-HUMAN-RIGHTS-REPORT.pdf , US Department of State (2023)</p>	<p>Canadian Charter of Rights and Freedoms, Canada Labour Code, BC Labour Relations Code, Alberta Labour Relations Code, Saskatchewan Employment Act, Manitoba Labour Relations Act, Ontario Labour Relations Act; Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child</p>	<p>he forest sector is primarily regulated at the provincial and territorial levels, leading to variations in legal requirements for contracts, work permits, competence certifications, and training across the country. All provinces have labour standards and occupational health and safety standards that apply to the forestry sector. Regarding workforce competence, several provinces have established professional regulatory bodies that oversee the certification of forestry professionals such as the Ontario Professional Foresters Association (OPFA) or the l'Ordre des ingénieurs forestiers du Québec (OIFQ).</p>
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						this indicator was assessed as negligible.		Labour in Supply Chains Act.	
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<p>35. Legal requirements related to workers' wages and other payments, such as social insurance contributions and the payment of social and income taxes withheld by the employer on behalf of the worker, are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>The legal requirements regarding the level of wages, payment, and other matters related to payments to workers are covered in the provincial and territorial Employment Standards Acts. For federally regulated sectors, the Canada Labour Code covers minimum wage standards, timely payment of wages (e.g., frequency of wage payments and final wages after termination), and entitlements to overtime pay, holiday pay, vacation pay, and severance. Canada's Income Tax Act requires employers to withhold a portion of an employees regular income payment and remit it to the Canada Revenue Agency (CRA aka the federal Tax Department). Employers are also required to remit contributions to the Canada Pension Plan and Employment Insurance fund. Some provinces have chosen to set up their own pension plan funds (e.g. Quebec), in which case provincial tax law provides the necessary withholding requirements. The CRA has various means to ensure compliance on the part of employers and is able to issue penalties, which can include charges under the Income Tax Act or Criminal Code.</p>	<p>Minimum wage rates are set by each province and territory to reflect costs of living in those jurisdictions. There is a federal minimum wage rate for federally regulated sectors - if the provincial rate is higher than the federal rate, the provincial minimum rate must be paid in the federal sector. In most situations, employees sign written contracts, which stipulate the wages and benefits that will be received, as well as other conditions of employment.</p> <p>The Canada Revenue Agency has a wide range of tools available to ensure that employers pay appropriate amounts of withholding tax, as well as Canada Pension Plan and Employment Insurance contributions for each employee. The US State Department estimated that the informal sector was about 11.2% of the workforce. Workers in the "informal sector" generally do not have written contracts and are paid cash - the CRA has the ability to prosecute individuals who work informally but doing so is challenging. There is relatively little opportunity for informal work to be widespread within the forest sector, since many of the buyers of timber (i.e. the mills) need to have thorough documentation about the source of any feedstock and there are regulations in each province that truckloads of wood need a Transportation Certificate or other such document.</p> <p>The US State Department's Country Assessment of Canada in 2023 concluded that "The government effectively enforced minimum wage rates, overtime, and [Occupational Health and Safety] requirements. "Penalties were generally sufficient to deter violations and commensurate with those for similar crimes."</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	<p>US Department of State (2023), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), US State Department Country Assessment of Canada (2023), CRA (2024), CRA 2 (2024), CNESST annual statistics (2023), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007).</p>	<p>Canadian Charter of Rights and Freedoms, Canada Labour Code, BC Labour Relations Code, Alberta Labour Relations Code, Saskatchewan Employment Act, Manitoba Labour Relations Act, Ontario Labour Relations Act; Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Rights Act, Nunavut Human Rights Act, Nunavut Labour Standards Act, Canada Forced and Child</p>	<p>All of the legislation mentioned in the column to the left cover topics related to the provision of employment. In addition to the employment of young persons, the legislation typically covers topics such as wages, hours of work, overtime, holidays, vacation and days of rest, leave for maternity, bereavement, illness, etc., and termination of employment. The Canada Labour Code also covers bargaining, strikes and lockouts, the right to organize, and occupational health and safety matters.</p> <p>Canada's Income Tax Act mandates that employers withhold income tax at the source (i.e., from employee wages) and remit it to the Canada Revenue Agency (CRA). The Act also requires employers to withhold and remit contributions to the Canada Pension Plan and Employment Insurance.</p>
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36. Legal requirements related to working hours, overtime, rest time and time off are complied with.	Negligible risk	Canada (CA)	All source types	The legal requirements regarding working hours, overtime, rest time and time off are covered in each of the provincial and territorial Employment Standards Acts. For federally regulated sectors, the Canada Labour Code covers these matters.	<p>The provinces and territories set working hours, requirements related to overtime, rest time and time off in their Employment Standards legislation. The Canada Labour Code does the same for federal regulated sectors.</p> <p>The US State Department's Country Assessment of Canada in 2023 concluded that "The government effectively enforced ... overtime ... Penalties were generally sufficient to deter violations and commensurate with those for similar crimes." The same report also noted that NGOs reported that "recent immigrants, young workers, and unskilled workers were vulnerable to violations of the law regarding minimum wage, overtime pay, unpaid wages and excessive working hours." Employees in large companies, especially those that are unionized, have contractual agreements regarding these matters.</p>	<p>US Department of State (2023), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), US State Department Country Assessment of Canada (2023), CRA (2024), CRA 2 (2024), CNESST annual statistics (2023), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New</p>	All of the legislation mentioned in the column to the left cover topics related to the provision of employment. In addition to the employment of young persons, the legislation typically covers topics such as wages, hours of work, overtime, holidays, vacation and days of rest, leave for maternity, bereavement, illness, etc., and termination of employment. The Canada Labour Code also covers bargaining, strikes and lockouts, the right to organize, and occupational health and safety matters.	

						<p>Independent contractors are free to work as many hours as they wish - their remuneration is typically set out in a contract between themselves and the buyer of their services.</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p>	Document (2007).	<p>Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	
<p>37. Labour rights related to recruitment and employment, contracts, training, workers' wages and other payments, working hours, overtime, rest time and time off are upheld, including as specified in the ILO Fundamental Principles and Rights at Work are upheld.</p>	Negligible risk	Canada (CA)	All source types	<p>Employee-employer relationships are governed by common law (except in Quebec, which follows the civil code), emphasizing good faith and fair dealing. Both frameworks require honesty and reasonable conduct in contracts, as reinforced by the Supreme Court of Canada. Occupational Health and Safety Acts across jurisdictions ensure safe workplaces, mandating relevant certifications, comprehensive training, and safety protocols. Companies conduct regular safety meetings, audits, and inspections, supplemented by government inspectors. The U.S. State Department's 2023 assessment deemed Canada's Occupational Safety and Health standards appropriate, with proactive and reactive inspections, leading to a negligible</p>	<p>In Canada, the principle of good faith and fair dealing in employee-employer relationships is primarily governed by common law, which applies across all provinces and territories except in Quebec where the civil code applies. Both legal frameworks mandate that parties to a contract must act honestly and reasonably, without undermining the other party's rights. The Supreme Court of Canada has reinforced this duty, emphasizing that employers and employees are obligated to perform their contractual duties in good faith. The federal government, provinces and territories have a legal framework in place that creates a balanced relationship between employees and employers, and the various Occupational Health and Safety Acts in each jurisdiction are designed to create safe work spaces. Part of having a safe work space is ensuring the employees have relevant certifications to carry out their work tasks, and that there is a comprehensive training program that not only covers work skills but also such topics as first aid, response to emergencies, etc. Companies typically have a range of standard operating procedures that include the consideration of safety and training. Task teams within companies</p>	<p>US Department of State (2023), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), US State Department Country Assessment of Canada (2023), CRA (2024), CRA 2 (2024), CNESST annual statistics (2023), Alberta Forest Management Planning Standard (2006), Saskatchewan Forest Management Planning Document (2007).</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon</p>	<p>See the legislation listed above for indicators 33-36.</p>	

					<p>risk rating for workplace safety.</p>	<p>frequently have regular safety meetings (ranging in frequency from weekly to monthly) and there are usually programs of internal and external audits. In addition, provincial (or federal, depending on the sector) inspectors visit from time to time to assess workplace safety. The US State Department's Country Assessment of Canada in 2023 concluded that Occupational Safety and Health standards in Canada "were appropriate for the industries they covered. ... Inspectors proactively conducted workplace visits to raise awareness of hazards; advise parties of their rights, duties, and obligations; and promote and assist with compliance. Inspectors visited reactively in response to fatalities, injuries, and complaints." Based on this evidence, the risk for this indicator was assessed as negligible.</p>		<p>Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	
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<p>38. Legal requirements related to discrimination against workers are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Canada has ratified ILO conventions #100 (Equal Remuneration 1951) and #111 (Discrimination (Employment and Occupation) 1958). The Canadian Charter of Rights and Freedoms enshrines equality rights. Section 15 states: 15 (1) Every individual is equal before and under the law and has the right to the equal protection and equal benefit of the law without discrimination and, in particular, without discrimination based on race, national or ethnic origin, color, religion, sex, age, or mental or physical disability. The Canadian Human Rights Commission (CHRC) is the primary body responsible for enforcing equal treatment and addressing discrimination in Canada at the federal level. Established under the Canadian Human Rights Act, the CHRC handles complaints related to discrimination based on protected grounds like race, sex, age, disability, and sexual orientation within federally regulated workplaces and services. There is equivalent legislation and bodies equivalent to the CHRC at the provincial and territorial levels. At the provincial and territorial levels, each jurisdiction has in place Employment Standards Acts and Human Rights Codes that are intended</p>	<p>While there is a level of discrimination present in Canadian society at large, the federal government and provincial governments have made efforts to eliminate discrimination in the workplace. The Canadian Charter of Rights and Freedoms states that " ... every individual is equal before and under the law ..." and provincial and territorial governments have legal measures in place to prevent discrimination. In other words, governments have attempted to eliminate systematic discrimination in Canadian workplaces. The US State Department's Country Assessment of Canada in 2023 concluded that "Governments enforced these rights effectively".</p> <p>There are also specific laws that apply to specific situations. For example, British Columbia passed the Pay Transparency Act in May 2023; effective November 1, 2023, employers in British Columbia will be required to include wage or salary ranges in job postings, prepare reports identifying systemic discrimination in pay, and disclose pay information to employees and applicants upon request.</p> <p>Compliance with the relevant laws requires employers to set up systems that minimize the potential for discriminatory actions by its employees, however it is ultimately up to the employees to avoid actions or decisions that are discriminatory in nature, which is difficult to do. Therefore, compliance is an on-going challenge and it is to be expected that some level of discrimination will be experienced in the workplace.</p> <p>Where some one believes that they have been discriminated against, they may file a complaint with the Canadian Human Rights Commission (CHRC), which receives and screens complaints. The CHRC also conducts inspections of employers under federal jurisdiction, conducts research and represents the public interest in cases before the Canadian Human</p>	<p>2022 CHRC Annual Report (2022), CHRC 2022 Annual Report - By the Numbers (2022), Tribunals Ontario Key Performance Indicators (2024), Ontario Human Rights Tribunal Decisions (2024), 2023 CHRC Annual Report (2023), and KPMG Report on BC Pay Transparency Law (2023)</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	<p>The Canadian Charter of Rights and Freedoms enshrines equality rights. The Canadian Human Rights Act prohibits discrimination on the basis of race, national or ethnic origin, colour, religion, gender, age, sexual orientation, marital status, family status, genetic characteristics, disability and past convictions. The provincial Human Rights Act prohibit discrimination for any of a wide range of reasons. The Canadian Employment Equity Act aims to promote workplace equality by ensuring that certain groups have fair and equitable employment opportunities. The Act's primary purpose is to address historical disadvantages faced by specific groups and promote their inclusion in the workforce.</p>
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					<p>to make discrimination illegal.</p> <p>Rights Tribunal (CHRT). Complaints that the CHRC considers to have merit and which it cannot resolve through mediation are forwarded to the CHRT, which assesses whether discrimination has occurred and, if so, what penalties or remedies are appropriate. In January 2023, the CHRC had 2,500 inquiries and potential complaints in its system and 1,800 accepted complaints in its inventory. During 2023, it accepted over 660 new cases that met the requirements under the CHRA. It also settled 209 complaints, dismissed 129 complaints, made 347 final decisions at a preliminary stage, and referred 122 complaints to the CHRT. These numbers are fairly similar to the 2022 results. In 2023, 53% of the accepted complaints were related to employment and 47% were related to services.</p> <p>Provincial human rights commissions also receive complaints. For example, in April - June 2023, the Ontario Human Rights Commission heard 25,869 complaints submitted. Data are not publicly available regarding how many complaints were dismissed and how many proceeded through to the Ontario Human Rights Tribunal for a hearing and a final decision. A review of approx. 450 decisions by the OHRT between August - October 2024 found that no cases resulted in decisions against forestry companies.</p> <p>Clearly claims of discrimination are not infrequent in Canada. Publicly available data from the ONHRT enabled us to determine that there were no rulings against forest companies in a sample of 450 decisions. The large number of complaints can be interpreted to say that the legal safeguards that have been put in place are working, although one could also argue that there are a meaningful number of cases of discrimination that occur in Canada. The 2020 CNRA concluded that an indicator related to the existence of applicable employment law was low risk. The evidence presented here leads to the</p>			
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						conclusion that the legal framework designed to prevent discrimination is working and so this indicator is assessed as low risk.			
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<p>39. There is no discrimination against workers in processes related to hiring, remuneration and access to training, promotion, termination, or retirement, including related rights as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Indicator 38 applies to discrimination in all processes and activities related to employment, including those list in this Indicator. The same short assessment of risk for Indicator 38 applies to this indicator.</p>	<p>While there is a level of discrimination present in Canadian society at large, the federal government and provincial governments have made efforts to eliminate discrimination in the workplace. The Canadian Charter of Rights and Freedoms states that " ... every individual is equal before and under the law ..." and provincial and territorial governments have legal measures in place to prevent discrimination. In other words, governments have attempted to eliminate systematic discrimination in Canadian workplaces. The US State Department's Country Assessment of Canada in 2023 concluded that "Governments enforced these rights effectively".</p> <p>There are also specific laws that apply to specific situations. For example, British Columbia passed the Pay Transparency Act in May 2023; effective November 1, 2023, employers in British Columbia will be required to include wage or salary ranges in job postings, prepare reports identifying systemic discrimination in pay, and disclose pay information to employees and applicants upon request.</p> <p>Compliance with the relevant laws requires employers to set up systems that minimize the potential for discriminatory actions by its employees, however it is ultimately up to the employees to avoid actions or decisions that are discriminatory in nature, which is difficult to do. Therefore, compliance is an on-going challenge and it is to be expected that some level of discrimination will be experienced in the workplace.</p> <p>Where some one believes that they have been discriminated against, they may file a complaint with the Canadian Human Rights Commission (CHRC), which receives and screens complaints. The CHRC also conducts inspections of employers under federal jurisdiction, conducts research and represents the public interest in cases before the Canadian Human</p>	<p>2022 CHRC Annual Report (2022), CHRC 2022 Annual Report - By the Numbers (2022), Tribunals Ontario Key Performance Indicators (2024), Ontario Human Rights Tribunal Decisions (2024), 2023 CHRC Annual Report (2023), and KPMG Report on BC Pay Transparency Law (2023)</p>	<p>Canadian Human Rights Act, Canada Labour Code, BC Human Rights Code, BC Employment Standards Act, Ontario Human Rights Code, Quebec Charter of Human Rights and Freedoms, Act Respecting Labour Standards (Loi sur les normes du travail), Alberta Human Rights Act, Employment Standards Code, Manitoba Human Rights Code, Manitoba Employment Standards Code, Saskatchewan Human Rights Code, Saskatchewan Employment Act, Nova Scotia Human Rights Act, Nova Scotia Labour Standards Code, New Brunswick Human Rights Act, Employment Standards Act, Newfoundland and Labrador Human Rights Act, Labour Standards Act, Prince Edward Island Human Rights Act, Employment Standards Act, Yukon Human Rights Act, Employment Standards Act, Northwest Territories Human Rights Act, Northwest Territories Human Employment Standards Act, Nunavut, Human Rights Act, Nunavut Labour Standards Act.</p>	<p>The Canadian Charter of Rights and Freedoms enshrines equality rights. The Canadian Human Rights Act prohibits discrimination on the basis of race, national or ethnic origin, colour, religion, gender, age, sexual orientation, marital status, family status, genetic characteristics, disability and past convictions. The provincial Human Rights Act prohibit discrimination for any of a wide range of reasons. The Canadian Employment Equity Act aims to promote workplace equality by ensuring that certain groups have fair and equitable employment opportunities. The Act's primary purpose is to address historical disadvantages faced by specific groups and promote their inclusion in the workforce.</p>
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						conclusion that the legal framework designed to prevent discrimination is working and so this indicator is assessed as low risk.			
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<p>40. Legal requirements related to gender equality in the workplace are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Canada has signed ILO conventions #100 (Equal Remuneration) and #111 (Discrimination (Employment and Occupation)). The federal government has in place several pieces of legislation intended to produce pay equity in federally regulated sectors and has criminalize gender-based discrimination, as well as gender based violence and harassment. Provincial Human Rights Codes and Employment Standards Act also prohibit discrimination. Four provinces have pay equity legislation that applies to the public service and two provinces have legislation that applies in the public and private sectors. There is a robust legal framework in place. Nevertheless, achieving gender equity remains a challenge.</p> <p>The World Economic Forum (2024) gave Canada a score of .761 in 2024, good for 36-th place globally (a score of 1.0 indicates gender parity). Canada's score actually decreased by 0.01 since 2023. The report notes that Canada has a high parity score in labour force participation (88.4%) and has reached parity for professional and technical workers. However, parity is further away in terms of earned income (less than 70%) and percentage of women in senior roles (35.5%).</p>	<p>Canada has signed ILO conventions #100 (Equal Remuneration) and #111 (Discrimination (Employment and Occupation)). The federal government has in place several pieces of legislation intended to produce pay equity in federally regulated sectors and has criminalize gender-based discrimination, as well as gender based violence and harassment. Provincial Human Rights Codes and Employment Standards Act also prohibit discrimination. Four provinces have pay equity legislation that applies to the public service and two provinces have legislation that applies in the public and private sectors. There is a robust legal framework in place. Nevertheless, achieving gender equity remains a challenge.</p> <p>The World Economic Forum (2024) gave Canada a score of .761 in 2024, good for 36-th place globally (a score of 1.0 indicates gender parity). Canada's score actually decreased by 0.01 since 2023. The report notes that Canada has a high parity score in labour force participation (88.4%) and has reached parity for professional and technical workers. However, parity is further away in terms of earned income (less than 70%) and percentage of women in senior roles (35.5%). The report concludes that little progress in parity has been made since 2006.</p> <p>On February 12, 2024, Statistics Canada released a report on the incidence of workplace harassment and sexual assault in the workplace. While not the same as workplace inequity, harassment and sexual assault are likely good indicators of gender parity or lack thereof. The Statistics Canada report found that 47% of women and 31% of men report ever experiencing some form of harassment or sexual assault in the workplace. Even higher percentages of workers between the ages of 25 and 34 reported experiencing harassment or sexual assault in the workplace. Statistics Canada found that women working in healthcare</p>	<p>Gender Results Framework Update (2024), Global Gender Gap Report (2024), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), World Economic Forum (2024), Statistics Canada (2024), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), CNESST annual statistics (2023), UNIFOR (2022), IS Quebec (2024), IS Quebec (2024a).</p>	<p>Human Rights Act, Employment Equity Act, Pay Equity Act, Amendments to the Criminal Code in Bill C-16, Manitoba Pay Equity Act, New Brunswick Pay Equity Act, Nova Scotia Pay Equity Act, PEI Pay Equity Act, Ontario Pay Equity Act, Quebec Pay Equity Act</p>	<p>Federal legislation includes: Human Rights Act (1977) :- Prohibits discrimination in employment, including on the basis of gender, and has provisions requiring equal pay for equal work. Employment Equity Act (1986): Requires federally regulated employers to eliminate barriers and promote equal opportunity for women, Indigenous peoples, persons with disabilities, and visible minorities. Pay Equity Act (2018): This act requires federally regulated employers with 10 or more employees to establish proactive pay equity plans, identifying and eliminating pay disparities.</p> <p>The provincial and territorial Human Rights and Employment Standards legislation include some provisions that prevent wage discrimination based on gender. Some provinces have specific pay equity legislation: Manitoba Pay Equity Act: This act applies to public sector employees, ensuring they receive equal pay for work of equal value. Ontario Pay Equity Act (1987): Requires employers to eliminate gender-based wage disparities and applies to public and private sectors with 10 or more employees. Quebec Pay Equity Act (1996): This law mandates pay equity for public and private sector employers with 10 or more employees and includes proactive maintenance requirements. New Brunswick, Nova Scotia and PEI all have Pay Equity Acts that apply only to the public service. In addition, Canada amended the Criminal Code and the Canadian Human Rights Act in 2016 to add "gender identity or expression" as a protected category. There are also criminal harassment and anti-stalking laws, as well as laws criminalizing sexual assault. These latter protections are intended to prevent gender-based violence - which could be considered a potential and undesirable outcome of gender-based inequality.</p>
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					<p>The report concludes that little progress in parity has been made since 2006.</p>	<p>experienced a relatively higher incidence of harassment and women who worked in occupations that were historically dominated by men, such as trades, transport and equipment operators and related occupations, were also more likely to experience inappropriate sexualized behaviours. Based on this study, forestry, as a previously-male dominated profession, could have higher rates of inappropriate sexual behaviour directed towards women.</p> <p>While Canada has in place a strong legal framework requiring equal treatment of women, the mediocre performance in the World Economic Forum index, especially the low level of progress since 2006, and the relative frequency of harassment and sexual assault lead to a conclusion of non-negligible risk. While data are not specifically available for forestry, its prior character as a male-dominated sector suggests the incidence of gender based inequality may be above the Canadian average.</p>			
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<p>41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>41.1. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work ILO Fundamental Principles and Rights at Work however data suggests that gender equality is still not being achieved ;</p>	<p>Canada has strong legal protections for gender equity, including pay equity laws and anti-discrimination measures. However, significant gaps remain. The World Economic Forum's 2024 report ranks Canada 36th globally in gender parity, noting progress in workforce participation but lagging in income equality and leadership roles.</p> <p>A 2024 Statistics Canada report highlights widespread workplace harassment, with nearly half of women affected, especially in male-dominated industries like trades and healthcare. While forestry-specific data is lacking, its male-dominated history suggests higher risks of gender inequality. Despite legal efforts, Canada still faces challenges in achieving full gender parity.</p>	<p>Canada has signed ILO conventions #100 (Equal Remuneration) and #111 (Discrimination (Employment and Occupation)). The federal government has in place several pieces of legislation intended to produce pay equity in federally regulated sectors and has criminalize gender-based discrimination, as well as gender based violence and harassment. Provincial Human Rights Codes and Employment Standards Act also prohibit discrimination. Four provinces have pay equity legislation that applies to the public service and two provinces have legislation that applies in the public and private sectors. There is a robust legal framework in place. Nevertheless, achieving gender equity remains a challenge.</p> <p>The World Economic Forum (2024) gave Canada a score of .761 in 2024, good for 36-th place globally (a score of 1.0 indicates gender parity). Canada's score actually decreased by 0.01 since 2023. The report notes that Canada has a high parity score in labour force participation (88.4%) and has reached parity for professional and technical workers. However, parity is further away in terms of earned income (less than 70%) and percentage of women in senior roles (35.5%). There are still significant differences, particularly in terms of income. The report concludes that little progress in parity has been made since 2006. Gender equity statistics provided by the Government of Quebec are that women earned an average of \$37,500 and men \$45,600 in 2021. In 2022, just over 85% of victims of sexual offences were women. Overall, in Quebec, women accounted for 35% of members of legislative bodies, senior managers and middle managers.</p> <p>On February 12, 2024, Statistics Canada released a report on the incidence of workplace harassment and sexual assault in the workplace. While not the same as workplace inequity, harassment and sexual assault are likely good indicators of</p>	<p>Gender Results Framework Update (2024), Global Gender Gap Report (2024), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), ILO Canada (2024), World Economic Forum (2024), Statistics Canada (2024), Ontario Ministry of Labour. Minimum Wage (2024), MLITSD Ontario (2024), CNESST annual statistics (2023), UNIFOR (2022), IS Quebec (2024), IS Quebec (2024a).</p>	<p>Human Rights Act, Employment Equity Act, Pay Equity Act, Amendments to the Criminal Code in Bill C-16, Manitoba Pay Equity Act, New Brunswick Pay Equity Act, Nova Scotia Pay Equity Act, PEI Pay Equity Act, Ontario Pay Equity Act, Quebec Pay Equity Act</p>	<p>Federal legislation includes: Human Rights Act (1977) :- Prohibits discrimination in employment, including on the basis of gender, and has provisions requiring equal pay for equal work. Employment Equity Act (1986): Requires federally regulated employers to eliminate barriers and promote equal opportunity for women, Indigenous peoples, persons with disabilities, and visible minorities. Pay Equity Act (2018): This act requires federally regulated employers with 10 or more employees to establish proactive pay equity plans, identifying and eliminating pay disparities.</p> <p>The provincial and territorial Human Rights and Employment Standards legislation include some provisions that prevent wage discrimination based on gender. Some provinces have specific pay equity legislation: Manitoba Pay Equity Act: This act applies to public sector employees, ensuring they receive equal pay for work of equal value. Ontario Pay Equity Act (1987): Requires employers to eliminate gender-based wage disparities and applies to public and private sectors with 10 or more employees. Quebec Pay Equity Act (1996): This law mandates pay equity for public and private sector employers with 10 or more employees and includes proactive maintenance requirements. New Brunswick, Nova Scotia and PEI all have Pay Equity Acts that apply only to the public service. In addition, Canada amended the Criminal Code and the Canadian Human Rights Act in 2016 to add "gender identity or expression" as a protected category. There are also criminal harassment and anti-stalking laws, as well as laws criminalizing sexual assault. These latter protections are intended to prevent gender-based violence - which could be considered a potential and undesirable outcome of gender-based inequality.</p>
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					<p>gender parity or lack thereof. The Statistics Canada report found that 47% of women and 31% of men report ever experiencing some form of harassment or sexual assault in the workplace. Even higher percentages of workers between the ages of 25 and 34 reported experiencing harassment or sexual assault in the workplace. Statistics Canada found that women working in healthcare experienced a relatively higher incidence of harassment and women who worked in occupations that were historically dominated by men, such as trades, transport and equipment operators and related occupations, were also more likely to experience inappropriate sexualized behaviours. Based on this study, forestry, as a previously-male dominated profession, could have higher rates of inappropriate sexual behaviour directed towards women.</p> <p>While Canada has in place a strong legal framework requiring equal treatment of women, the mediocre performance in the World Economic Forum index, especially the low level of progress since 2006, and the relative frequency of harassment and sexual assault lead to a conclusion of non-negligible risk. While data are not specifically available for forestry, its prior character as a male-dominated sector suggests the incidence of gender based inequality may be above the Canadian average.</p>			
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<p>42. Legal requirements related to the rights of Indigenous Peoples are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>The Canadian Constitution includes First Nations, Metis and Inuit as Canada's Aboriginal peoples. Section 35(1) of the Constitution states "The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed". However, the full set of rights of individual First Nations depends in part upon whether they signed a treaty and what treaty they did sign if they did so; Metis communities and citizens have yet a different set of rights as a different Aboriginal people. The right to hunt, fish, and gather food and medicine for personal use on Crown land is well established now, and governments do not dispute this. There is also a legal requirement for consultation and accommodation that is generally adhered to in forestry (i.e. consultation is offered by government (or forest companies where the responsibility has been delegated to proponents), which the government believes fulfills its legal obligations). However, the community may decide not to engage in consultation for a variety of reasons.</p>	<p>1) Are there Indigenous Peoples present in the area under assessment? The 2021 census reported more than 1.8 million people in Canada identify as an Aboriginal, representing 5.0% of Canada's population. The majority of people who report Aboriginal identity self-identify as First Nations (1.05 million), a category which includes a number of diverse Indigenous Peoples across more than 50 cultural groups and over 630 First Nation communities. A significant minority self-identify as Métis (624,220 people). A map identifying First Nation communities in Canada, and associated community profiles can be found on the federal government website. Indigenous Peoples inhabit all provinces and territories in Canada.</p> <p>2) Are the provisions of ILO Convention 169 and United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) legal requirements? In 2007, when the United Nations Declaration on the Rights of Indigenous Peoples (UNDRIP) was adopted by the UN, Canada was one of four countries (including the US, Australia and New Zealand) that initially voted against its adoption (6). However, Canada reversed its position and issued a formal statement of support in 2010, without an official ratification mechanism at that time. In 2016, Canada announced that it would fully support UNDRIP without qualification. Following this, the Canadian Parliament passed Bill C-15 in June 2021, which aimed to align Canadian laws with UNDRIP principles, giving the declaration a stronger legal basis within Canada. Canada has also ratified ILO Convention 169 (Indigenous and Tribal peoples Convention) in June 2011.</p> <p>At the time of development of this Risk Assessment, British Columbia is the only province to have passed legislation that commits it to implementing UNDRIP, and it has begun the lengthy process of doing so.</p>	<p>Statistics on Indigenous Peoples (2024), First Nations Profiles Interactive Map (2024), Statistics Canada (2021), Government of Canada - First Nations Profile Interactive Map (2012), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), UN Committee on the Elimination of Racial Discrimination (2017), Government of Canada - Aboriginal Consultation and Accommodation (2011), FSC Canada (2019), Swain & Baillie (2013), Tsilhqot'in First Nation Case Review (2018), Supreme Court of Canada (2012), Union of BC Indian Chiefs (2018), Bell & Henderson (2019).</p>	<p>Federal Bill C-15, British Columbia Declaration on the Rights of Indigenous Peoples Act (DRIPA), BC Forest and Range Practices Act, Quebec Sustainable Forest Development Act</p>	<p>Article 32.2 of the federal "An Act respecting the United Nations Declaration on the Rights of Indigenous Peoples" states: <i>States shall consult and cooperate in good faith with the indigenous peoples concerned through their own representative institutions in order to obtain their free and informed consent prior to the approval of any project affecting their lands or territories and other resources, particularly in connection with the development, utilization or exploitation of mineral, water or other resources.</i></p> <p>British Columbia: Declaration on the Rights of Indigenous Peoples Act (DRIPA) and Forest and Range Practices Act (FRPA). Recent amendments to FRPA require consultation and cooperation with First Nations that may be affected by a forest landscape plan and consultation is also required before an Annual operating Plan can be approved.</p> <p>Quebec: Sustainable Forest Development Act</p> <p>The duty to consult and accommodate Indigenous peoples is primarily based on judicial decisions, particularly the 2004 Supreme Court of Canada cases Haida Nation v. British Columbia (Minister of Forests) and Taku River Tlingit First Nation v. British Columbia (Project Assessment Director), which established that governments have a constitutional obligation to consult and potentially accommodate Indigenous groups when their rights may be impacted by a proposed action. As a result, all provinces and territories have legal requirements that forestry companies (or the provincial government) must consult with and accommodate Indigenous peoples in forest management, usually done through the planning process. Consultation requirements are components of BC's DRIPA and have been amended into the Forest and Range Practices Act. Other provinces have Duty to Consult policies that are mandatory.</p>
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					<p>While organizations have commended Canada's announcement of its full support of UNDRIP, some Indigenous experts are wary that the outcomes will reflect the federal government's vision of UNDRIP rather than Indigenous Peoples' perspectives. Given the importance of provincial legislation to forestry practices and management, the lack of commitments or plans by the majority of provinces to implement UNDRIP remains a concern however this by itself does not mean that customary rights are not being recognized and respected.</p> <p>3) Is there evidence of violation or infringement of legal and customary rights of Indigenous People? Section 35(1) of the Constitution states " The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed". However, the full set of rights of individual First Nations depends in part upon whether they signed a treaty and what treaty they did sign if they did so; Metis communities and citizens have yet a different set of rights as Aboriginal people. The right to hunt, fish, and gather food and medicine for personal use on Crown land is well established now, and governments do not dispute this. There is also a legal requirement for consultation and accommodation which is generally adhered to in forestry in all provinces (i.e. consultation is offered by government (or forest companies in jurisdictions where the responsibility has been delegated to proponents), which the government believes fulfills its legal obligations). However, a community may decide not to engage in consultation for a variety of reasons and some communities may feel that the extent of accommodation is inadequate.</p> <p>This question seeks to address two types of rights: legal rights and customary rights. Canada's state-centred legal system provides constitutional rights that recognize, among other rights, rights of</p>			
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					<p>Indigenous Peoples to use traditional lands (e.g. Aboriginal title, land claims) and resources (e.g. hunting, fishing, trapping, shelter and other subsistence activities including trade). These are rights defined under Canadian law, and are referred to herein as legal rights, or legally enforceable rights. The second type of rights are customary rights, which are those rights arising out of the customary laws and traditions of a particular Indigenous People based their unique cultural and spiritual worldview and social, political and economic structures.</p> <p>FSC Canada's FPIC Guidance document defines customary rights this way: "Rights which result from a long series of habitual or customary actions, constantly repeated, which have, by such repetition and by uninterrupted acquiescence, acquired the force of a law within a geographical or sociological unit." In Canada, the term "customary right" is not commonly used in Indigenous rights discourse. It is much more common to come across references to customary law, traditional law, Natural Law or legal traditions that are codified in written (e.g. wampum belts or sacred scrolls) and unwritten forms (e.g. songs, dances) and passed on through the generations. More importantly, the values, beliefs, and understandings of such laws are conveyed through the continuing practices, customs and traditions of the society. Indigenous peoples are now free to pursue their cultural traditions and customary rights when they do not conflict with western laws, while other customary rights have become legal rights. The challenge for assessing this indicator concerns customary rights that impinge on western law and have not been legally recognized. xxx</p> <p><u>On Aboriginal rights to exclusive control over land use decisions:</u> The risk of forest companies operating illegally on land where a First Nation has proven title (only 1 in Canada at this point, the Tsilhqot'in</p>			
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					<p>First Nation) is low. In a country with an effective rule of law like Canada, forest companies will abide by court decisions and will not harvest on titled land where they do not have permission to do so.</p> <p>It is likely other untreated First Nations will try to obtain recognition of their Aboriginal title to their traditional territory in Canada, either through the legal system or through negotiations. As Aboriginal Titles are proven in courts, forest companies operating on those lands will either obtain consent from the First Nation or will have to stop their operations on those lands.</p> <p><u>On the right to be consulted and accommodated (on non-proven titles):</u> Due to the closely regulated, controlled and enforced forest management planning regulations on public land across Canada, the incidence of logging companies operating illegally without a duly approved logging permit is very low. For this permit to be issued, forest management companies must have a government approved management plan. For this management plan to be approved, governments must uphold their legal duty to consult and accommodate Aboriginal peoples.</p> <p>Therefore, the risk of illegality with regards to violating existing legally-recognized Aboriginal rights around the duty to consult and accommodate on forest management activities is negligible.</p>			
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<p>43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>43. 1. The presence of Indigenous Peoples is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of Indigenous Peoples,[4] but the risk assessment for indicator 42 confirms a designation of 'non-negligible risk';</p>	<p>Indigenous rights in Canada include both legal rights, recognized under the Constitution, and customary rights rooted in traditional laws and practices. Legal recognition often requires lengthy court processes, and many Indigenous communities lack modern treaties or formal recognition of their rights, leading to ongoing disputes. Customary rights, based on cultural and spiritual traditions, are less understood in Canadian law. Systemic issues, including inequitable access to services and intergenerational trauma, persist, exemplified by cases like Grassy Narrows, where environmental and social injustices remain unresolved. The risk is non-negligible for this indicator.</p>	<p>In Canada, Indigenous rights encompass both legal rights recognized by the state and customary rights rooted in Indigenous laws and traditions.</p> <p>The Canadian Constitution, particularly Section 35 of the Constitution Act, 1982, recognizes and affirms existing Aboriginal and treaty rights. These rights include land claims, hunting, fishing, trapping, and other subsistence activities. However, the onus is on Indigenous communities to prove the existence and extent of these rights, often through lengthy court processes. Many Indigenous groups have not concluded modern treaties or fully established their rights in court, leading to ongoing disputes and potential infringements. Customary rights, arise from the customary laws and traditions of a particular Indigenous People based their unique cultural and spiritual worldview and social, political and economic structures.</p> <p>FSC Canada's FPIC Guidance document defines customary rights this way: A customary right is defined in the Glossary of the Standard; however, its application in the context of management activities may not be well understood. In Canada, the term "customary right" is not commonly used in Indigenous rights discourse. It is much more common to come across references to customary law, traditional law, Natural Law or legal traditions that are codified in written (e.g. wampum belts or sacred scrolls) and unwritten forms (e.g. songs, dances) and passed on through the generations. More importantly, the values, beliefs, and understandings of such laws are conveyed through the continuing practices, customs and traditions of the society. These practices, as defined in the Glossary of the Standard, make up the customary rights of Indigenous Peoples. On one hand Canadian laws exist and are well understood, and violations or infringements of rights recognized</p>	<p>Statistics on Indigenous Peoples (2024), First Nations Profiles Interactive Map (2024), Statistics Canada (2021), Government of Canada - First Nations Profile Interactive Map (2012), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), UN Committee on the Elimination of Racial Discrimination (2017), Government of Canada - Aboriginal Consultation and Accommodation (2011), FSC Canada (2019), Swain & Baillie (2013), Tsilhqot'in First Nation Case Review (2018), Union of BC Indian Chiefs (2018), Human Rights Watch (2023), Amnesty International Canada (2019), CBC News (2019).</p>	<p>1982 Constitution Act, Section 35: Recognition of existing aboriginal and treaty rights</p>	<p>The Canadian Constitution includes First Nations, Metis and Inuit as Canada's Aboriginal peoples. 35 (1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed.</p>
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					<p>under Canadian laws can be assessed (legal rights). On the other, Indigenous customary rights and customary laws exist, but these are ill-understood in the Canadian legal system and they exist at a traditional territory or regional scale rather than national scale, proving a national-scale assessment of violations against customary rights to be challenging.</p> <p>A core concept within UNDRIP is the affirmation of the inherent or pre-existing collective human rights of Indigenous Peoples, as well as the individual human rights of Indigenous women, men and children. Whether governments recognize and uphold these rights through the establishment of laws and regulations are a different matter. The Canadian government acknowledges and accepts that Indigenous rights may exist, however, the onus is on Indigenous Peoples to specifically describe where the rights exist and, in the absence of a negotiated agreement between the government and a particular Indigenous group (e.g. a land claims settlement or “modern treaty”), this must be determined through the court system. To date, most Indigenous People in Canada have not concluded a modern treaty, nor have they proven the full extent of their rights in court.</p> <p>It cannot therefore be concluded that there is ‘no violation of legal rights of Indigenous People in Canada’. The nature of Indigenous peoples’ rights to land and use of resources continues to evolve in Canadian common law, and the assessment of the extent of those rights across the country continues to be the subject of study, negotiation and litigation. Thus, infringement of rights occurs every day in areas where rights may not have yet been formally asserted by Indigenous Peoples through the courts or government regulatory processes, where treaties have not been signed or where treaties and land claim negotiations are ongoing, or where free, prior and informed consent related to activities that affect their rights has not been obtained.</p>			
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					<p>As noted in the most recent UN Human Rights Council Universal Periodic Review report for Canada stakeholder submission, “the situation of Indigenous Peoples was one of the most pressing human rights issues facing Canada. Across the country, many First Nations and Indigenous communities continued to live without equitable access to quality health, education and other social services, and without access to safe drinking water and suitable sanitation, food security, and adequate housing. Indigenous women experienced systemic discrimination and bore a disproportionate burden of violence, and were murdered or went missing at a disproportionately high rate. The legacy of the residential school system loomed large over many aspects of Indigenous lives.” This is supported by other sources, calling to light the challenges that Indigenous People continue to face today, including the effects of intergenerational trauma stemming from the residential school system. The residential school system was a government-funded, church-run program aimed at forcibly assimilating Indigenous children by removing them from their families and communities, suppressing their languages and cultures. This system has resulted in subjecting these children to harsh conditions, abuse, and neglect.</p> <p>A high-profile case of gross injustice and discrimination as reported by Amnesty International (27) is related to Grassy Narrows First Nation, who have and continue to endure the effects of poisoning to their rivers and drinking water as a result of illegal toxic dumping of chemicals (primarily mercury) into the Wabigoon-English River system from a pulp and paper mill in the 1960s. Grassy Narrows First Nation also disagrees profoundly with the current provincial approach to forest management in Ontario. This resulted in Grassy Narrows residents blockading forest operations, which resulted in a logging moratorium of</p>			
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					<p>the traditional territory of Grassy Narrows First Nation.</p> <p>Cases of violence against Indigenous people, destruction of property, presence of military bodies or systematic acts of intimidation related to forest management activities are an unfortunate part of Canada's historical relationship with Indigenous Peoples, but no such cases have been identified in the last 10 years.</p> <p>Despite the legal framework that has been created to date, the limitations of that framework and the numerous obstacles that limit or prevent the Indigenous Peoples from being able to ensure that their rights are respected and upheld results in a conclusion designation of Non-negligible Risk for Canada for this indicator</p>			
44. Legal requirements related to the rights of Traditional Peoples are complied with.	Not applicable	Canada (CA)	All source types	The FSC defines Traditional Peoples as non-Indigenous groups who claim rights to lands and resources through long-standing customs or traditional use. According to this definition, Canada has no such Traditional Peoples, rendering this Indicator inapplicable.	FSC defines Traditional Peoples as social groups or peoples who do not self-identify as Indigenous and who affirm rights to their lands, forests, and other resources based on long established custom or traditional occupation or use. Based on this definition, Canada has no Traditional Peoples and this Indicator is not applicable.	FSC Canada (2019), Government of Canada - First Nations Profile Interactive Map (2012).	Canadian Constitution 1982	The Canadian Constitution includes First Nations, Metis and Inuit as Canada's Aboriginal peoples. 35 (1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed.
45. The rights of Traditional Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.	Not applicable	Canada (CA)	All source types	The FSC defines Traditional Peoples as non-Indigenous groups who claim rights to lands and resources through long-standing customs or traditional use. According to this definition, Canada has no such Traditional Peoples, rendering this Indicator inapplicable.	FSC defines Traditional Peoples as social groups or peoples who do not self-identify as Indigenous and who affirm rights to their lands, forests, and other resources based on long established custom or traditional occupation or use. Based on this definition, Canada has no Traditional Peoples and this Indicator is not applicable.	FSC Canada (2019), Government of Canada - First Nations Profile Interactive Map (2012).	Canadian Constitution 1982	The Canadian Constitution includes First Nations, Metis and Inuit as Canada's Aboriginal peoples. 35 (1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed.

<p>46. Legally recognised customary and community rights are identified and respected.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>FSC defines customary rights as practices that gain legal force through repeated use within a community. While some Indigenous rights are constitutionally recognized in Canada, these are not customary rights and many First Nations and Métis are negotiating their implementation. Canadian law largely does not recognize FSC's definition of customary rights. Community rights, though undefined by FSC, are addressed through provincial forest acts, which involve Indigenous and local stakeholder consultations. Several provinces license communities to manage forests under long-term agreements, ensuring sustainable practices. Compliance is enforced, and risks are deemed negligible.</p>	<p>FSC defines customary rights as "Rights which result from a long series of customary or habitual actions, constantly repeated, which have, by such repetition and uninterrupted acquiescence, acquired the force of a law within a geographical or social unit". The rights of many First Nations, and Métis in certain provinces, are enshrined in Canada's Constitution and are not customary rights in the sense of the FSC definition. Moreover, many First Nations are in negotiations, and sometimes in court, with the federal and provincial governments to determine how and where those rights will be implemented. These rights are the subject of Indicators 42 and 43. Canadian law does not readily recognize customary rights, as defined by FSC, and the 2020 CNRA assessed the predecessor indicator as Not applicable as a result.</p> <p>However, in 2020, the indicator did not cover community rights. FSC does not define "Community rights". Provincial Forest acts require the protection of sensitive environments and watercourses and require consultation with various stakeholders during the development of forest management plans. On public land, the consultation processes for forest management planning vary across provinces but generally involve engaging Indigenous communities, local stakeholders, and the public to incorporate their input into forestry strategies. This process enables the rights of communities to be taken into account.</p> <p>In some provinces in Canada communities are licensed by the provincial government to manage forests. In return for meeting their licence requirements, and any additional requirements imposed by the provincial government, communities are given the right to manage and harvest timber from these licensed community forests. The assessment of this indicator will focus on community forests. The</p>	<p>Coyle, Michael (2022), FSC Canada (2019), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier, Nova Scotia Forest Management Guide (2018), Rendez-vous sur la forêt québécoise (2023), Sustainable Forest Licences (SFLs) Ontario (2024), Medway Community Forest Cooperative (2024), CNRA (2020).</p>	<p>BC Land Act, BC Local Government Act, BC Agricultural Land Commission Act, BC Forest Act, BC Forest and Range Practices Act, BC Local Government Act, BC Environmental Assessment Act, Alberta Land Stewardship Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Alberta Municipal Government Act, Alberta Land Stewardship Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Planning and Development Act, Saskatchewan Environmental Assessment Act, Manitoba Crown Lands Act, Manitoba Planning Act, Manitoba Forest Act, Manitoba Wildfires Act, Manitoba Planning Act, Manitoba Environment Act, Ontario Public Lands Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act, Quebec Land Use Planning and Development Act, Quebec Act Respecting the Land Regime in the James Bay and New Québec Territoire,</p>	<p>British Columbia: Section 43.2 of the Forest Act outlines the terms under which Community Forest Agreements are established, detailing requirements for tenure, allowable annual cuts, and management plans. Ontario: The Crown Forest Sustainability Act authorizes the Ministry of Natural Resources and Forestry (MNR) to issue SFLs to companies, municipalities, and, in some cases, community groups and Indigenous organizations. Quebec: The Sustainable Forest Development Act provides a framework for allocating forest management responsibilities to various entities, including municipalities, local organizations, and Indigenous communities. These contracts grant these entities rights to manage specific forest areas on public lands. Nova Scotia: Under the Crown Lands Act, the Minister of Natural Resources and Renewables has the power to issue licences and agreements for the sustainable management of Crown forests, including community forest models.</p>
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					<p>following provinces have licensed communities to manage forests:</p> <p>1. British Columbia (B.C.): B.C. offers Community Forest Agreements (CFAs), which are area-based forest licences managed by local governments, community groups, First Nations, or combinations thereof. These agreements grant exclusive rights to harvest timber and manage other forest resources within a specified area. CFAs are long-term, typically spanning 25 to 99 years, and are replaceable every 10 years.</p> <p>2. Ontario: In Ontario, Sustainable Forest Licences (SFLs) are long-term licences that grant rights to manage and harvest timber on Crown lands. While traditionally held by corporations, some SFLs are managed by community-based organizations, including Indigenous communities, allowing for local stewardship of forest resources.</p> <p>3. Quebec: Quebec has implemented Forest Management Contracts that involve local municipalities and Indigenous communities in the management of public forests. These contracts aim to promote sustainable development and local economic benefits.</p> <p>4. Nova Scotia has initiated a Community Forest Pilot Project to explore community forestry models. An example is the Medway Community Forest Cooperative, which was established to manage forest resources sustainably while providing economic and social benefits to the local community.</p> <p>Communities that hold forest licences are required to abide by the terms of the licence and should there be significant shortcomings or non-compliances, the licences may be not be renewed or they may be revoked. Based on the evidence presented, the risk is assessed as Negligible.</p> <p>On private land, the law in Canada gives free use rights to landowners</p>	<p>Quebec Land Use Planning and Development Act, Quebec Environmental Quality Act, New Brunswick Crown Lands and Forests Act, New Brunswick Community Planning Act, New Brunswick Community Planning Act, New Brunswick Clean Environment Act, Nova Scotia Crown Lands Act, Nova Scotia Municipal Government Act, Nova Scotia Forest Act, Nova Scotia Municipal Government Act, Nova Scotia Environmental Assessment Regulations, Prince Edward Island Planning Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act, Newfoundland and Labrador Crown Lands Act, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Urban and Rural Planning Act, Newfoundland and Labrador Environmental Protection Act, Territorial Lands Act, Yukon Municipal Act, Northwest Territories Municipal Act, Nunavut Forest Management Act, Yukon Forest Resources Act, Northwest Territories Forest Management Act, Yukon Forest Resources Act, Northwest Territories Environmental Assessment Act</p>	
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						and easement holders. The owner must comply with environmental protection laws and other applicable laws, but there are no other community rights applicable.			
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47. The rights of local communities are respected and upheld.	Negligible risk	Canada (CA)	All source types		<p>Note that Indicator 43 addressed the rights of Indigenous Peoples and, by extension, their communities - non-Indigenous communities are the focus of this specific Indicator. FSC defines customary rights as those requiring the protection of sensitive environments and consultation with stakeholders during forest management planning. On public land, municipalities, local stakeholders, and the public are engaged to ensure their rights are considered. Community forest licences are upheld unless major non-compliance occurs. On private land, community rights are generally not applicable. Overall, the risk of disregarding community rights is deemed negligible.</p>	<p>Note that Indicator 43 addressed the rights of Indigenous Peoples and, by extension, their communities - non-Indigenous communities are the focus of this specific Indicator. Provincial Forest acts require the protection of sensitive environments and watercourses and require consultation with various stakeholders during the development of forest management plans. On public land, the consultation processes for forest management planning vary across provinces but generally involve engaging local stakeholders, including municipalities, and the public to incorporate their input into forest management plans. This process enables the rights of communities to be taken into account.</p> <p>Some provincial governments award forest tenure to communities. The rights of these communities are set out in the legislation and in the licence agreement. The provincial governments respect the terms of the licences and would not alter or terminate the community forest licences unless there is a major non-compliance.</p> <p>On private land, the law in Canada gives free use rights to landowners and easement holders. The owner must comply with environmental protection laws and other applicable laws, but there are no other community rights applicable on private land.</p> <p>For these reasons, the risk is Negligible.</p>	<p>BC Forest Practices Guidebook (1995) Ontario Forest Management Planning Manual (2020) Quebec Manuel d'aménagement Forestier Nova Scotia Forest Management Guide (2018) PEI Forest Management Standards (2008) Alberta Forest Management Planning Standard (2006) Saskatchewan Forest Management Planning Document (2007) Manitoba Forest Management Guidelines (2012) NB Forest Management Manual (2004) Newfoundland Sustainable Forest Management Strategy (2014) Sustainable Forest Licences (SFLs) Ontario (2024) Medway Community Forest Cooperative (2024) CNRA (2020). BC Forest Practices Guidebook (1995) Ontario Forest Management Planning Manual (2020) Quebec</p>	<p>BC Land Act, BC Local Government Act, BC Agricultural Land Commission Act, BC Forest Act, BC Forest and Range Practices Act, BC Local Government Act, BC Environmental Assessment Act, Alberta Land Stewardship Act, Alberta Municipal Government Act, Alberta Forest Act, Alberta Public Lands Act, Alberta Municipal Government Act, Alberta Land Stewardship Act, Saskatchewan Provincial Lands Act, Saskatchewan Planning and Development Act, Saskatchewan Forest Resources Management Act, Saskatchewan Crown Resource Land Regulations, Saskatchewan Planning and Development Act, Saskatchewan Environmental Assessment Act, Manitoba Crown Lands Act, Manitoba Planning Act, Manitoba Forest Act, Manitoba Wildfires Act, Manitoba Planning Environment Act, Ontario Public Lands Act, Ontario Planning Act, Ontario Crown Forest Sustainability Act, Ontario Forestry Act, Ontario Planning Act, Ontario Environmental Assessment Act, Quebec Sustainable Forest Development Act, Quebec Forest Act, Quebec Land Use Planning and Development Act, Quebec Act Respecting the Land Regime in the James Bay and New Québec Territoire,</p>	<p>British Columbia: Section 43.2 of the Forest Act outlines the terms under which Community Forest Agreements are established, detailing requirements for tenure, allowable annual cuts, and management plans. Ontario: The Crown Forest Sustainability Act authorizes the Ministry of Natural Resources and Forestry (MNRF) to issue SFLs to companies, municipalities, and, in some cases, community groups and Indigenous organizations. Quebec: The Sustainable Forest Development Act provides a framework for allocating forest management responsibilities to various entities, including municipalities, local organizations, and Indigenous communities. These contracts grant these entities rights to manage specific forest areas on public lands. Nova Scotia: Under the Crown Lands Act, the Minister of Natural Resources and Renewables has the power to issue licences and agreements for the sustainable management of Crown forests, including community forest models.</p>
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48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.	Non-negligible risk	Canada (CA)	All source types	48.1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicators 42, 44, and 46 confirms a designation of 'non-negligible risk';	Interactions with Indigenous Peoples cover consultation, benefit sharing, development support, and forest tenure, mirroring broader government approaches. Provincial commitment to reconciliation varies, and disparities persist. The 2016 National Inquiry into Missing and Murdered Indigenous Women and Girls linked violence to colonial rights abuses. Legal cases over unpaid treaty annuities, like the 2023 Robinson Huron settlement, highlight historical grievances. In forestry, Indigenous participation in consultation is hindered by capacity limits and there is usually minimal accommodation. For example, in Ontario, there is widespread opposition to the use of herbicides in forestry, yet these concerns are rarely adequately addressed. These examples indicate that Indigenous People are in many ways treated unfairly, marking this as a non-negligible risk area.	Interactions with Indigenous Peoples can include consultation, the sharing of economic benefits from resource use, support for economic and social development, and the provision of forest tenure and licences. More broadly, the federal and provincial governments interact with Indigenous Peoples in many other ways, such as health care, and governments also have obligations to those First Nations that signed treaties. This is a much broader context than forestry, however interactions related to forestry are strongly reflective of the general approach taken by governments in its complete set of dealings. There is considerable variation in the approach being taken by individual provincial governments, with some having a strong commitment to reconciliation while others are less motivated. One does not have to look hard to find examples where Indigenous Peoples are treated less well than non-Indigenous People. On September 1, 2016, the federal government announced it was establishing a National Inquiry into Missing and Murdered Indigenous Women and Girls . The inquiry was to complete its work by December 31, 2018, but its mandate was extended to April 1, 2019. The Inquiry concluded that the high levels of violence experienced by Indigenous women and girls are the result of persistent human and Indigenous rights violations and abuses, rooted in colonialism and colonial ideologies. The inquiry made numerous recommendations. There are also a significant number of cases before the courts related to the non-payment of annuities that were promised in historical treaties. For example, in June 2023, a proposed \$10-billion settlement was announced to compensate 21 Anishinaabe First Nations along the north shore of Lake Huron for unpaid past annuities under the Robinson Huron Treaty of 1850. This settlement addresses the Crown's failure to increase annuity payments in line with the treaty's provisions and represents a multi-generational impairment of well-	Government of Canada (2024), Statistics on Indigenous Peoples (2024), First Nations Profiles Interactive Map (2024), Statistics Canada (2021), Government of Canada - First Nations Profile Interactive Map (2012), ILO Core Conventions Database (2024), Status of ratification of fundamental ILO conventions (2024), UN Committee on the Elimination of Racial Discrimination (2017), Government of Canada - Aboriginal Consultation and Accommodation (2011), FSC Canada (2019), Swain & Baillie (2013), Tsilhqot'in First Nation Case Review (2018), Supreme Court of Canada (2012), Union of BC Indian Chiefs (2018).	See Indicator 43., 1982 Constitution Act, Section 35: Recognition of existing aboriginal and treaty rights	The Canadian Constitution includes First Nations, Metis and Inuit as Canada's Aboriginal peoples. 35 (1) The existing aboriginal and treaty rights of the aboriginal peoples of Canada are hereby recognized and affirmed.
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						<p>being. With respect to forestry, it is not unusual to find Indigenous Peoples unable to fully participate in consultation due to lack of capacity, culturally inappropriate timelines, and challenges wading through complex technical terminology. Obtaining accommodation is even more challenging - for example virtually all Indigenous Peoples strongly oppose the use of herbicides in provinces where they are used in forestry however the government and companies rarely provide more than token accommodation, if any at all. As a result, this indicator is assessed as non-negligible risk.</p>			
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<p>49. Legal requirements related to the trade and transport of products are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Canada has strict laws and monitoring systems to regulate trade and transport, including the logging industry. Logs transported from crown forests are tracked through trip tickets, and mills must retain records of log origins, subject to inspections. With high global rankings for corruption control, the risk of illegal activity in trade and transport is low.</p>	<p>Canada has laws and signed international agreements covering all aspects of trade and transport. Those are controlled and enforced by various ministries and government agencies at the federal and provincial levels.</p> <p>Illegal transport of wood could be linked to illegal logging, which as we have seen in previous indicators is not a significant problem in Canada.</p> <p>Logs hauled by trucks from Canadian crown forests to mills are accompanied by trip tickets, copies of which are left at the forest gate and/or at the mill gate. In all provinces, mills receiving logs are obligated to keep trip tickets and evidence of the origin of the logs. Mills are inspected by authorities. Hauling trucks can also be controlled by government agents for safety and to make sure the trip ticket accurately reflects the right volumes and species.</p> <p>In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76).</p> <p>Based on these findings, the risk of illegal activity with regards to trade and transport is low.</p>	<p>World Bank Group (2024), Transparency International (2023), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier, CNRA (2020), Forest Practices Board (2015), Sustainable Forest Licences (SFLs) Ontario (2024).</p>	<p>Bills of Lading Act, Coasting Trade Act, Canada Marine Act, Canada Shipping Act, Canada Transportation Act Canadian Environmental Protection Act, Canadian National Montreal Terminals Act, Canadian Transportation Accident Investigation and Safety Board Act, Department of Transport Act, Motor Vehicle Safety Act, Motor Vehicle Transport Act, Railway Safety Act, Railway (Alberta) Act Safe Containers Convention Act, Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (WAPPRIITA), Plant Protection Act, BC Timber Marking and Transportation Regulation, Alberta Timber Management Regulation, Saskatchewan Forest Resources Management Act, Manitoba Forest Act, Ontario Crown Forest Sustainability Act, Quebec Sustainable Forest Development Act, New Brunswick Crown Lands and Forests Act, Transportation of Primary Forest Products Act, Nova Scotia Forests Act, Newfoundland and Labrador Forestry Act</p>	<p>The transportation of forestry products is governed by a combination of federal and provincial regulations designed to ensure sustainable forest management, legal compliance, and environmental protection. Below is an overview of the key legal requirements specific to the transport of forestry products across all Canadian provinces:</p> <p>The federal Plant Protection Act and Regulations aim to prevent the spread of pests by regulating the movement of forestry products. They require appropriate documentation and may mandate treatments or inspections for certain products.</p> <p>Each province has its own set of laws and regulations governing the transport of forestry products. Below are examples from each province:</p> <p>In British Columbia the Timber Marking and Transportation Regulation requires that unscaled timber be transported to designated scale sites and imposes conditions on transportation to ensure proper tracking and compliance.</p> <p>In Alberta the Forest Act governs the management and transportation of timber within the province, including the requirement for transportation permits and adherence to specific routes.</p> <p>In Saskatchewan Forest Resources Management Act regulates the transportation of forest products, requiring transporters to obtain permits and maintain records of timber movements.</p> <p>In Manitoba the Forest Act mandates that individuals transporting timber must have a timber transportation permit and comply with specified routes and documentation requirements.</p> <p>In Ontario the Crown Forest Sustainability Act requires transporters of forest products to possess appropriate documentation and adhere to regulations concerning the movement of timber.</p>
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50. Legal requirements related to applicable trade restrictions and sanctions are complied with.	Negligible risk	Canada (CA)	All source types	<p>Canada enforces strict trade and transport regulations through federal and provincial agencies, particularly in the wood industry, which faces U.S. trade restrictions due to the softwood lumber dispute. Export permits and phytosanitary certificates are mandatory for certain products. Despite these controls, Canada ranks highly in global corruption perception indices, indicating a low risk of illegal trade activities.</p>	<p>Canada has laws and signed international agreements covering all aspects of trade and transport. Those are controlled and enforced by various ministries and government agencies at the federal and provincial levels.</p> <p>The Canadian wood industry is primarily affected by trade restrictions related to softwood lumber exports to the United States. The longstanding softwood lumber dispute centers on U.S. allegations that Canadian lumber producers benefit from government subsidies, leading to unfair competition. As a result, the U.S. has imposed countervailing and anti-dumping duties on Canadian softwood lumber imports. Duty rates vary among companies with an overall average of approximately 14.54%.</p> <p>There are no native Canadian tree</p>	<p>World Bank Group (2024), Transparency International (2023), Global Affairs Canada (2024), GA Canada 2 (2024), Export and Import Permits Act (2024), Canadian Food Inspection Agency (2024), UNECE (2023), Forest Practices Board (2015), CNRA (2020).</p>	<p>The Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act, 2006 Softwood Lumber Agreement, Export and Import Permits Act, Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (WAPPRIITA)</p>	<p>The forest industry in Canada is subject to a comprehensive legal framework governing trade restrictions and sanctions to ensure sustainable and lawful practices. Key requirements include obtaining export permits under the Export and Import Permits Act, particularly for controlled products such as softwood lumber and species listed under the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES). Compliance with phytosanitary regulations, enforced by the Canadian Food Inspection Agency (CFIA), is mandatory to prevent the spread of pests, particularly through wood packaging materials. Additionally, companies must adhere to provincial and territorial forest management laws, which regulate harvesting practices and sustainable use of forest resources. Furthermore, adherence to international trade</p>	

					<p>species currently listed under CITES Appendices I, II, or III. Therefore, no native Canadian tree species require CITES permits for international trade.</p> <p>Companies must obtain export permits for controlled products, including softwood lumber. This is mandated under the Export and Import Permits Act. Phytosanitary permits are also required to ensure shipments are free from pests and meet the import requirements of destination countries. Companies submit mandatory reports to regulatory bodies, including details of exports, volumes, and compliance measures. Compliance inspections are conducted by authorities.</p> <p>In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76).</p> <p>Based on these findings, the risk of illegal activity with regards to trade and transport is low.</p>			<p>agreements, such as the Canada-United States-Mexico Agreement (CUSMA), and ongoing compliance with reporting and audit obligations, ensures that Canadian forest products meet legal and sustainability standards globally.</p>
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<p>51. Legal requirements related to the classification of products are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Provincial laws regulate timber harvesting, including reporting species, quantities, and values, with strict oversight by government inspectors to prevent tax evasion or misclassification. Regular audits and severe penalties ensure compliance. Canada's strong anti-corruption rankings and low species diversity further reduce the risk of illegal activities.</p>	<p>Provincial laws cover the cutting and measuring of timber and required payment of taxes. These requirements include a report showing the species, quantities and value of the harvested timber, and this information is required to be reported to the province. The risk of incorrect classification of harvested material to reduce/avoid payment of legally prescribed taxes and fees is low because of the controls that are made by provincial forest authorities. Provincial government inspectors verify and validate, often through sampling, the grading and measuring made by the company. Ministry of forests inspectors verify company measurements and species identifications by sampling harvested wood piles on roadsides, landings and log yards. Errors are sanctioned with penalties.</p> <p>Companies must also report regularly to regulatory bodies and undergo audits to ensure proper classification and sustainable harvesting. Failure to comply can result in penalties, including fines, suspension of licenses, or legal action.</p> <p>In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76).</p> <p>Also, the relatively low diversity of commercial species, which is typical of the temperate and boreal forests, reduces the risk of voluntary or involuntary errors in the determination of the stumpage.</p> <p>Therefore, the risk of illegal activity with regards to this requirement is low.</p>	<p>Coasting Trade Act, World Bank Group (2024), Transparency International (2023), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier, NB Forest Management Manual (2004), Forest Practices Board (2015), CNRA (2020), Managed Forest Council (2024).</p>	<p>Canada Forestry Act, Canadian Environmental Protection Act, Species at Risk Act, BC Forest Act, Special Forest Products Regulation, Alberta Forests Act, Timber Management Regulation, Saskatchewan Forest Resources Management Act, Forest Products Scaling Regulations, Manitoba Forest Act, Manitoba Timber Regulation, Ontario Crown Forest Sustainability Act, Ontario Scaling Manual, Quebec Sustainable Forest Development Act, Quebec Forest Act, New Brunswick Crown Lands and Forests Act, New Brunswick Scaling of Timber Regulations, Nova Scotia Forests Act, Nova Scotia Forest Utilization License Agreement, Newfoundland and Labrador Forestry Act, Newfoundland and Labrador Timber Scaling Regulations</p>	<p>The classification of forest products is governed by a combination of federal and provincial laws. While federal legislation provides overarching guidelines, each province enacts specific laws tailored to its unique forestry practices and resources. At the federal level, the Forestry Act mandates the Minister of Natural Resources to oversee research and management related to Canada's forest resources, including the development of classification systems for forest products. Additionally, the North American Industry Classification System (NAICS) provides a standardized method for categorizing economic activities, including those related to forestry, facilitating consistent reporting and analysis across Canada, the United States, and Mexico.</p> <p>Provincial and territorial governments hold primary responsibility for forest management within their jurisdictions, enacting specific legislation and regulations that may include detailed classification criteria for forestry products.</p> <p>In British Columbia the Manufactured Forest Products Regulation under the Forest Act outlines the standards for classifying and exporting forest products.</p> <p>In Alberta the Forest Resources Improvement Regulation under the Forest Resources Improvement Association of Alberta Act includes provisions related to the classification and management of forest products.</p> <p>In Saskatchewan the Forest Resources Management Act governs the classification and utilization of forest resources within the province.</p> <p>In Manitoba the Forest Act and its associated regulations provide guidelines for the classification and management of forest products.</p> <p>In Ontario the Crown Forest Sustainability Act includes provisions for the classification and sustainable management of forest resources.</p>
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<p>52. Legal requirements related to the export and/or import of products are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada is a major exporter of forest products, with most trade involving the U.S., a low-risk partner for illegal harvesting. The Canadian Customs Act ensures strict oversight of imports and exports. Despite identified corruption risks in 2017, controls were implemented, though monitoring was inadequate. Canada remains highly ranked for corruption control, reflecting strong governance and low risk of illegal customs practices.</p>	<p>Canada is the second largest exporter of primary forest products in the world, but it also imports wood and wood products. Most of these imports and exports are associated with cross-border trade with the United States, which is a low-risk jurisdiction for illegal harvesting and border/customs governance.</p> <p>The forest products sector in Canada and the United States is highly integrated, with logs and other timber products crossing the border to supply mills in both countries. Under the Canadian Customs Act, all goods imported into Canada must be reported to the Canada Border Services Agency. Border services officers may examine any goods that are imported or exported, and can detain goods until the agency is satisfied that the importation or exportation complies with the Customs Act or any other act of Parliament.</p> <p>In 2017, the office of the Auditor General of Canada to the Parliament of Canada audited the Canada Border Services Agency and Immigration, Refugees and Citizenship Canada and found corruption as a risk. Both organizations also developed controls—policies, procedures, processes, and activities—to mitigate the risks. The report also concludes that neither organization adequately monitored the controls to ensure they were working as intended. The objective of audits conducted by the Auditor General of Canada for the Parliament of Canada is to provide independent, objective, and evidence-based assessments of government operations. This ultimately contributes to better governance and enhances public trust in government institutions. In 2022, the World Bank ranked Canada at the 93.396 percentile of the best countries for control of corruption, and in 2023 Transparency International ranked Canada 12th among the countries with the lowest Corruption Perception Index (76).</p>	<p>World Bank Group (2024), Transparency International (2023), Canadian Customs Act, Canada Border Services Agency (2024), Auditor General of Canada (2017), US Customs and Border Protection (2012), Global Affairs Canada (2024), UNECE (2023), CNRA (2020).</p>	<p>Canada Customs Act, Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act, Technical Heat Treatment Guidelines and Operating Conditions Manual, Canadian Debarking and Grub Hole Control Program for the export of Cedar Forest Products to the European Union, Canadian Heat Treatment Wood Products Certification Program, Canadian Wood Packaging Certification Program, Guidelines for the Phytosanitary Certification of Lumber for Export, Wood Packaging Material Requirements to the United States, Phytosanitary Certification Requirements for the Export of Untreated Canadian Conifer Logs to China, Requirements for Firewood and Spruce Logs from Canada</p>	<p>The export of forest products is governed by a combination of federal and provincial regulations to ensure sustainable management and legal compliance. Federally, the Export and Import Permits Act mandates that certain forest products, such as logs, require export permits, and adherence to international phytosanitary standards like ISPM 15 is essential to prevent the spread of pests. Provincially, regulations vary:</p> <p>In British Columbia the Forest Act stipulates that timber harvested from Crown and private lands must be used or manufactured within the province, as outlined in the Manufactured Forest Products Regulation (MFPR). Exporting logs necessitates obtaining an exemption and a provincial permit, with additional federal permits required for international exports. Recent amendments to the MFPR, effective February 1, 2024, have expanded manufacturing requirements to the Interior Area.</p> <p>In Quebec the Sustainable Forest Development Act emphasizes local processing and exporting unprocessed logs is generally restricted to promote domestic manufacturing, and specific permits are required for exceptions.</p> <p>In Ontario the Crown Forest Sustainability Act limits the export of logs and permits are necessary for any exceptions..</p> <p>Each province enforces its own set of regulations tailored to its forest resources and economic priorities, all within the framework of federal laws and international agreements to which Canada is a party.</p> <p>For interprovincial transport subsection 7.(2) of WAPPRIITA states: ‘No person shall transport from a province to another province any animal or plant, or any part or derivative of an animal or plant, where the animal or plant was taken, or the animal, plant, part or derivative was possessed, distributed or transported, in contravention of any provincial Act</p>
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<p>53. Legal requirements relating to offshore trading and transfer pricing are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>		<p>Canada is a major player in the global forest products trade, primarily trading with the U.S., a low-risk jurisdiction for customs governance. The country enforces strict tax and transfer pricing regulations through the Canada Revenue Agency (CRA), which conducts audits and investigates tax evasion. The CRA employs specialized auditors and collaborates with external consultants to address high-risk transfer pricing issues. Companies face penalties for non-compliance, and public prosecutions aim to deter tax fraud. Although no particular industry is targeted, industry-specific tax service offices enhance oversight. Overall, the risk in this area is deemed low.</p>	<p>Canada is the second largest exporter of primary forest products in the world, but it also imports wood and wood products. Most of these imports and exports are associated with cross-border trade with the United States, which is a low-risk jurisdiction for border/customs governance.</p> <p>The forest products sector in Canada and the United States is highly integrated, with logs and other timber products crossing the border to supply mills in both countries. Under the Canadian Customs Act, all goods imported into Canada must be reported to the Canada Border Services Agency. Border services officers may examine any goods that are imported or exported, and can detain goods until the agency is satisfied that the importation or exportation complies with the Customs Act or any other act of Parliament. There are however generally no trade and/or export taxes and fees applicable in Canada except in BC .</p> <p>The international tax standard, developed by OECD and supported by the UN and the G20, provides for full exchange of information on request in all tax matters without regard to a domestic tax interest requirement or bank secrecy for tax purposes. Currently all 38 OECD member countries, including Canada have endorsed and agreed to implement the international tax standard. Canada has various exchange of tax information agreements with more than 155 jurisdictions.</p> <p>Canada has recently been increasing its scrutiny of offshore trading and transfer pricing. Canada has extensive regulation on this matter and enforces it through the Canada Revenue Agency (CRA). Apart from audits, CRA measures to detect and prevent tax evasion include the Informant Leads Program, which gathers information on suspected or known tax evaders. Informants can report information online, by mail or by phone.</p>	<p>Canadian Customs Act, Canada Border Services Agency (2024), CRA (2024), CRA 2 (2024), Public Prosecution Service Canada (2024), Exchange of Tax Information Portal: Canada (2024), OECD International Tax Standards, KPMG (2015), OECD (2022), World Bank Group (2024), Transparency International (2023).</p>	<p>Federal Corporate Income Tax, Income Tax Act, Customs Act, Excise Tax Act, British Columbia Income Tax Act, Alberta Corporate Tax Act, Saskatchewan Income Tax Act, Manitoba Income Tax Act, Ontario Taxation Act, Loi sur les impôts, New Brunswick Income Tax Act, Nova Scotia Income Tax Act, Newfoundland and Labrador Income Tax Act, Prince Edward Island Income Tax Act Yukon, NWT Income Tax Acts, Nunavut Income Tax Acts</p>	<p>Corporations engaged in offshore trading and transfer pricing are subject to several legal requirements under the Income Tax Act (ITA) and regulations enforced by the Canada Revenue Agency (CRA). These rules ensure that transactions between related entities in different jurisdictions are conducted at arm's length, meaning prices and conditions must align with those that would occur between independent parties. Transfer pricing documentation, including a detailed analysis of the business structure and pricing methodology, must be maintained and provided upon request to demonstrate compliance. Corporations are also required to file Form T106 to report transactions with non-resident affiliates. Non-compliance or underreporting can result in penalties, adjustments, and additional taxes, including the imposition of transfer pricing penalties or interest. Canada's participation in international frameworks like the OECD's Base Erosion and Profit Shifting (BEPS) initiative also influences its policies, ensuring alignment with global standards to prevent tax avoidance through offshore trading and profit shifting practices.</p>
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						<p>pricing audits, but it has adopted an industry-based audit approach by developing tax service offices (TSOs) that have expertise in specific industries, including pharmaceutical (TSO in Laval, Québec), automotive (Windsor, Ontario), banking (Toronto, Ontario) and oil and gas (Calgary, Alberta).</p> <p>Based on these findings, it is concluded that the risk is considered low in this indicator.</p>			
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<p>54. Legal requirements relating to due diligence or due care are complied with.</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>	<p>Public land forestry is regulated by provincial and territorial governments, each with its own laws and inspection systems to ensure responsible practices. Some provinces, like British Columbia and Ontario, have independent audit systems for additional oversight. On private lands, regulations vary, with some provinces enforcing standards and others relying on municipal rules or voluntary programs.</p>	<p>Public land : The enforcement of legal requirements related to due diligence or due care in the forestry sector is primarily managed by provincial and territorial governments, each implementing its own set of laws, regulations, inspection program and policies to ensure compliance of forest companies. While the specific frameworks and enforcement mechanisms vary across provinces and territories, the common objective is to ensure that forestry operations are conducted responsibly, with due diligence exercised to protect environmental values and comply with legal standards.</p> <p>In addition to the oversight of the provincial authorities, some provinces have established independent audit systems for public lands. For example, in British Columbia Forest Practices Board, an independent watchdog provides public audits reports about forestry operations to ensure compliance with legal standards. In Ontario, independent forest audits are conducted every 10-12 years by independent foresters. A public report is available for these audits as well.</p> <p>Private land : While provincial and territorial governments enforce stringent regulations on public lands, oversight on private lands varies. Some provinces have laws setting standards for forest management on private lands, but in many cases, forestry on private lands is governed by municipal regulations and supported by provincial guidelines or voluntary programs.</p>	<p>BC Forest Practices Board (2015), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier, NB Forest Management Manual (2004), Rendez-vous sur la forêt québécoise (2023), Managed Forest Council (2024), EE Ontario (2024), CNRA (2020).</p>	<p>British Columbia Private Managed Forest Land Act, BC Forest and Range Practices Act, Alberta Forest and Prairie Protection Act, Alberta Timber Management Regulation, Saskatchewan Forest Resources Management Act, Manitoba Forest Act, Ontario Forestry Act, Ontario Municipal Act, Quebec's Sustainable Forest Development Act, New Brunswick Clean Water Act, NB Private Land Stewardship, Nova Scotia Forest Act, NS Wildlife Habitat and Watercourses Protection Regulations, Prince Edward Island Forest Management Act, Newfoundland and Labrador Forestry Act</p>	<p>The forestry sector is primarily regulated at the provincial and territorial levels, with each jurisdiction establishing its own legal framework to ensure sustainable forest management and compliance with environmental standards. A key component of these frameworks is the requirement for due diligence or due care, obligating forest operators to take all reasonable measures to prevent contraventions of forestry laws and regulations. Below is an overview of the legal requirements related to due diligence or due care in the forestry sector for each Canadian province:</p> <p>In British Columbia (BC) the Forest and Range Practices Act (FRPA) mandates that forest operators must exercise due diligence to prevent contraventions of its provisions. The due diligence defense is available if the operator can demonstrate that all reasonable care was taken to avoid the offense.</p> <p>In Alberta the Forests Act does not explicitly mention due diligence, it requires forest operators to adhere to approved forest management plans and comply with regulations governing logging methods, wood utilization standards, and other forest practices. Operators are expected to exercise due care in their operations to meet these requirements.</p> <p>In Saskatchewan Forest Resources Management Act requires forest operators to conduct their activities in accordance with approved forest management plans and adhere to prescribed standards and guidelines, implicitly necessitating due diligence to ensure compliance.</p> <p>In Manitoba the Forest Act obligates operators to follow sustainable forest management practices as outlined in forest management plans and regulations, implying a duty of care to prevent environmental harm and ensure compliance.</p> <p>In Ontario the Crown Forest Sustainability Act requires forest operators to prepare and implement</p>
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									<p>forest management plans that promote sustainable forestry practices. Operators must exercise due diligence to comply with the Act and its regulations.</p> <p>In Quebec the Sustainable Forest Development Act mandates that forest management activities be conducted in a manner that ensures the sustainability of forest resources. Operators are required to exercise due care to comply with the Act and its associated regulations.</p> <p>In New Brunswick the Crown Lands and Forests Act requires forest operators to adhere to forest management agreements and comply with regulations governing forest practices, necessitating due diligence to prevent contraventions.</p> <p>In Nova Scotia Forests Act: This Act obligates operators to follow sustainable forest management practices and comply with regulations, implying a duty of care to ensure adherence to legal requirements.</p> <p>In Newfoundland and Labrador Forestry Act requires operators to conduct forest management activities in accordance with approved plans and regulations, necessitating due diligence to ensure compliance.</p> <p>Private land : In all other provinces forestry activities on private lands are regulated through a combination of provincial laws, local policies. Municipalities often require a permit for tree cutting, with conditions such as adherence to “good forestry practices.” These permits may require forest management plans, prescriptions prepared by qualified foresters, or compliance with municipal tree-cutting bylaws.</p>
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<p>54. Legal requirements relating to due diligence or due care are complied with.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>54. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Oversight of forestry on private lands in Canada varies, with some provinces enforcing standards, while others rely on municipal regulations, provincial guidelines, or voluntary programs.</p>	<p>While provincial and territorial governments enforce stringent regulations on public lands, oversight on private lands varies. Some provinces have laws setting standards for forest management on private lands, but in many cases, forestry on private lands is governed by municipal regulations and supported by provincial guidelines or voluntary programs.</p>	<p>BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Managed Forest Council (2024), Rendez-vous sur la forêt québécoise (2023), Guide terrain : saines pratiques d'intervention en forêt privée (2022), Nova Scotia Forest Management Guide (2018), PEI Forest Management Standards (2008), CNRA (2020).</p>	<p>British Columbia Private Managed Forest Land Act, BC Forest and Range Practices Act, Alberta Forest and Prairie Protection Act, Alberta Timber Management Regulation, Saskatchewan Forest Resources Management Act, Manitoba Forest Act, Ontario Forestry Act, Ontario Municipal Act, Quebec's Sustainable Forest Development Act, New Brunswick Clean Water Act, NB Private Land Stewardship, Nova Scotia Forest Act, NS Wildlife Habitat and Watercourses Protection Regulations, Prince Edward Island Forest Management Act, Newfoundland and Labrador Forestry Act</p>	<p>The regulation of forestry practices on private land varies across provinces, with each jurisdiction implementing specific laws and regulations to ensure sustainable management. In British Columbia, the Private Managed Forest Land Act establishes objectives for soil conservation, water quality, fish habitat, critical wildlife habitat, and reforestation on private managed forest lands.</p> <p>In Ontario, while the Crown Forest Sustainability Act primarily governs public lands, the Forestry Act and the Municipal Act may apply to certain private lands, setting standards for forest management practices. Quebec's Sustainable Forest Development Act focuses on public forests, but private landowners are encouraged to follow sustainable practices through various financial support programs and guidelines managed by the Agence de mise en valeur de la forêt privée. In New Brunswick, the Clean Water Act and the Heritage Conservation Act include provisions that can affect forestry operations on private lands, particularly concerning watercourse protection and heritage sites. Nova Scotia's Forests Act and the Wildlife Habitat and Watercourses Protection Regulations set out requirements for private land forestry, emphasizing the protection of watercourses and wildlife habitats. In Alberta, the Forests Act and the Environmental Protection and Enhancement Act contain provisions applicable to private land forestry, focusing on sustainable practices and environmental protection. Saskatchewan's Forest Resources Management Act and Manitoba's Forest Act also include regulations that pertain to private land forestry operations.</p>
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<p>55. There is no conversion from natural forest to agriculture since 31 December 2020.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.</p>	<p>Although there is a trend towards decreasing conversion of forests to agriculture, the most recent data indicates that conversion is still occurring. However as a proportion of forested land in Canada, the area deforested is very small - around 0.02%/yr</p>	<p>The most recent conversion data are for 2021; provided the deforestation indicator of Canada's State of the Forest Report in the in that year it was reported by Natural Resources Canada as 22,378 ha. For every year since recent records are available (1990), Agriculture has been the primary source of loss of forest land.</p>	<p>Natural Resources Canada (2023), Canada's State of the Forest Report (2023), Forest Practices Board (2015), CNRA (2020), NFD (2024), Government of Canada (2023).</p>	<p>BC Forest and Range Practices Act, BC Land Act, BC Environmental Management Act, Alberta Land Stewardship Act (ALSA), Alberta Forests Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Alberta Wildlife Act, Alberta Environmental Assessment Act, Manitoba Forest Act, Manitoba Endangered Species and Ecosystems Act, Manitoba Environment Act, Ontario Crown Forest Sustainability Act, Ontario Environmental Assessment Act, Ontario Planning Act, Québec Sustainable Forest Development Act, Québec Environment Quality Act, Québec Land Use Planning and Development Act, New Brunswick Crown Lands and Forests Act, New Brunswick Clean Water Act, Nova Scotia Forest Act, Nova Scotia Environment Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act, BC Heritage Conservation Act, Nova Scotia's Special Places Protection Act</p>	<p>The legal framework to prevent deforestation on public lands is primarily managed by provinces and territories, which hold jurisdiction over most forested areas. Each region has specific laws to promote sustainable forest management, conservation, and reforestation. Key legislation includes sustainable forest management acts, such as British Columbia's Forest and Range Practices Act, Ontario's Crown Forest Sustainability Act, and Quebec's Sustainable Forest Development Act, which mandate responsible harvesting and replanting. Public lands acts, like Alberta's Public Lands Act and Nova Scotia's Crown Lands Act, regulate the use of public lands to ensure forestry activities align with environmental sustainability. Conservation and heritage laws, such as British Columbia's Heritage Conservation Act and Nova Scotia's Special Places Protection Act, further protect ecologically and culturally significant forested areas. At the federal level, the Species at Risk Act (SARA) complements these efforts by safeguarding critical habitats, including forests. Together, these laws help balance resource use with the prevention of deforestation and long-term environmental stewardship.</p>
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<p>56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>56.2. Any of the following are true: a) Conversion of natural forests to land uses other than agriculture since 31 December 2020 in the area under assessment is more than 0.02% gross annual loss of natural forest area; b) Evidence indicates that degradation of natural forests is occurring on a widespread or systematic basis. c) There are projects that allow for conversion of natural forest in areas containing environmental values, and evidence indicates that conversion is happening.</p>	<p>It is highly likely Forest loss of 0.02% has recently been, or will shortly be exceeded.</p>	<p>In the time period referenced, data are available only for 2021. However, for the trend in recent years is for a stable extent of loss. In recent years approximately 28,000 ha of forest is converted annually. This is approximately .007% of Canada's forest loss annually. It is expected therefore that the threshold loss of .02% will shortly be, or has been exceeded.</p>	<p>Natural Resources Canada (2023), Canada's State of the Forest Report (2023), Forest Practices Board (2015), NFD (2024), CNRA (2020), Government of Canada (2023).</p>	<p>BC Forest and Range Practices Act, BC Land Act, BC Environmental Management Act, Alberta Land Stewardship Act (ALSA), Alberta Forests Act, Alberta Environmental Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Alberta Wildlife Act, Alberta Environmental Assessment Act, Manitoba Forest Act, Manitoba Endangered Species and Ecosystems Act, Manitoba Environment Act, Ontario Crown Forest Sustainability Act, Ontario Environmental Assessment Act, Ontario Planning Act, Québec Sustainable Forest Development Act, Québec Environment Quality Act, Québec Land Use Planning and Development Act, New Brunswick Crown Lands and Forests Act, New Brunswick Clean Water Act, Nova Scotia Forest Act, Nova Scotia Environment Act, Prince Edward Island Forest Management Act, Prince Edward Island Environmental Protection Act</p>	<p>The legal framework to prevent deforestation on public lands is primarily managed by provinces and territories, which hold jurisdiction over most forested areas. Each region has specific laws to promote sustainable forest management, conservation, and reforestation. Key legislation includes sustainable forest management acts, such as British Columbia's Forest and Range Practices Act, Ontario's Crown Forest Sustainability Act, and Quebec's Sustainable Forest Development Act, which mandate responsible harvesting and replanting. Public lands acts, like Alberta's Public Lands Act and Nova Scotia's Crown Lands Act, regulate the use of public lands to ensure forestry activities align with environmental sustainability. Conservation and heritage laws, such as British Columbia's Heritage Conservation Act and Nova Scotia's Special Places Protection Act, further protect ecologically and culturally significant forested areas. At the federal level, the Species at Risk Act (SARA) complements these efforts by safeguarding critical habitats, including forests. Together, these laws help balance resource use with the prevention of deforestation and long-term environmental stewardship.</p>
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<p>57. There is no degradation of natural forests since 31 December 2020.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>57.2. Any of the following are true: a) The degradation since 31 December 2020 in the area under assessment is more than 0.02% of the total natural forest area on average per year; b) Evidence indicates that forest degradation is occurring on a widespread or systematic basis.</p>	<p>Of the degradation 'endpoints' only 'planted forests' is relevant to Canada.</p>	<p>In Canada's context, there is relatively little degradation of forests to 'other wooded lands' or 'plantations' (as defined by EUDR), however the pathway from primary forest to planted forests exists and therefore degradation is relevant to Canada</p> <p>Generally artificial regeneration resulting in planted forest is taken as a virtue and desired outcome for forest management in Canada.</p> <p>These points are relevant given the EUDR definition of planted forest as: "...a planted forest consists predominantly of trees established through planting or deliberate seeding. .. These trees are expected to constitute more than 50% of the growing stock at stand maturity....Planted forests may include coppice from trees originally planted or seeded. This type of forest is distinct from naturally regenerating forests, as it relies on human intervention for establishment and growth."</p> <p>Data from Canada's 2023 State of the Forest report and National Forestry Database indicate that more than 440,000 ha were planted in 2021, and more than 8,531 ha were seeded. The trend for planting has been increasing over the last decade, and decreasing for seeding. The total artificial regeneration intended to produce planted forests far exceeds the .02% on an annual basis</p>	<p>Natural Resources Canada (2023), Canada's State of the Forest Report (2023), NFD (2024), CNRA (2020), BC Forest Practices Guidebook (1995), Ontario Forest Management Planning Manual (2020), Quebec Manuel d'aménagement forestier.</p>	<p>None directly applicable</p>	<p>None directly applicable</p>
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<p>58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>58.1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.</p>	<p>Canada has a network of protected areas in all provinces and territories, however the extent of the protected areas is not universally sufficiently extensive to meet international standards or provide high-quality protection for all the values identified in HCV 1. Many Academic and Interest group assessments rate Canada's and province performance as inadequate or in need of improvement.</p> <p>Canada's most prominent forest dwelling species at risk is woodland caribou. As it needs large contiguous areas of old forest to survive it's habitat needs encapsulate those of many others in the boreal forest.</p>	<p>Every province and territory has Laws that protect species at risk, laws that are intended to conserve/protect places of high biodiversity and/or ecological integrity, and dedicated to protect.</p> <p>The table below shows the extent of protected areas and other conserved areas in Canada, by province. Nationally, 14% of Canada's terrestrial area has some sort of protected area designation. The rationale for placement of protected areas is largely influenced by the presence of concentrations of biodiversity and ecologically-rich landscapes. Canada has committed to the Global Biodiversity Framework set by the Convention on Biological Diversity (CBD), aiming to protect 30% of terrestrial and marine areas by 2030 ("30 by 30" goal). The total protected area in all jurisdictions is well below the 30% target. However, achieving that target seems a long way off compared to the present extent of protected lands</p> <p>A report by the Auditor General of Canada (2023) highlights that while the federal Species at Risk Act provides a legal foundation for protecting endangered species, delays in critical habitat designation and recovery planning weaken enforcement efforts .</p> <p>Gordon et al. (2024) analyzed the efficacy of species-at-risk laws across provinces and found that, although Canada has robust legislation, the provinces show significant variation in implementation. The study found that eco-justice gaps and a lack of resources impede efforts to meet biodiversity targets, with many provinces struggling to meet international standards for species protection</p> <p>Moola and Roth (2019) assessed Canada's Species at Risk Act, pointing out that bureaucratic delays and inconsistent provincial engagement hinder effective protection for at-risk species. T</p>	<p>Auditor General of Canada (2023), Gordon et al. (2024), Moola and Roth (2019), Environment and Climate Change Canada (2020), Wedeles (2022), FSC Canada (2023), Ecojustice (2012), CPAWS (2021), CNRA (2020), Government of Canada - Species at Risk Public Registry (2015).</p>	<p>Canadian Environmental Assessment Act (CEAA), Wildlife Area Regulations (WAR), Migratory Bird Sanctuary Regulations (MBSR), Species At Risk Act, Canada Wildlife Act (CWA), Alberta Wildlife Act, BC Wildlife Act, Manitoba Endangered Species and Ecosystems Act, New Brunswick Species at Risk Act, Newfoundland and Labrador Endangered Species Act, Northwest Territories: Species at Risk Act, Nova Scotia Endangered Species Act, Ontario Endangered Species Act, Quebec Act Respecting Threatened or Vulnerable Species, Canadian Environmental Assessment Act (CEAA), Wildlife Area Regulations (WAR), Migratory Bird Sanctuary Regulations (MBSR), Species At Risk Act, Canada Wildlife Act (CWA), Alberta Wildlife Act, BC Wildlife Act, Manitoba Endangered Species and Ecosystems Act, New Brunswick Species at Risk Act, Newfoundland and Labrador Endangered Species Act, Northwest Territories: Species at Risk Act, Nova Scotia Endangered Species Act, Ontario Endangered Species Act, Quebec Act Respecting Threatened or Vulnerable Species, Alberta Provincial Parks Act, British Columbia Park Act, Manitoba The Provincial Parks Act, New Brunswick Parks Act, Newfoundland and Labrador Provincial Parks Act, Northwest Territories: Territorial</p>	<p>All provinces in Canada, and the federal government have laws intended to protect species at risk. Not all provincial laws contain multiple categories of at-risk status although most do provide some form of categorization. Generally, the most common distinctions are:</p> <p>Endangered or Critically Endangered – the most at risk where extinction is an immediate concern</p> <p>Threatened – like to become endangered if no action is taken</p> <p>Special Concern (or similar terms) – species that face specific risks due to environmental factors such as habitat loss</p> <p>Canada uses a non-government scientific committee (COSEWIC) to assess and categorize species. Several provinces have similar processes</p> <p>The federal government requires the development of recovery plans for each endangered and threatened species. Most provinces have similar requirements.</p> <p>There are also laws for the establishment of protected areas.</p>
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						<p>sufficient to warrant a status of non-negligible. Further, review of non-conformances for the first five years of Canada's NFSS show that the indicators requiring complete HCV assessments, re-assessments and period monitoring had high levels of non-conformance. This suggests that a finding of non-negligible risk is warranted.</p>			
<p>59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>	<p>59. Intact Forest Landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and which contain viable populations of the great majority of naturally-occurring species in natural patterns of distribution and abundance are identified</p>	<p>Lack of protection for large landscape-scale ecosystems (IFLs)</p>	<p>It is highly unlikely that there are privately-owned forest lands in Canada, that are both larger than 50,000 ha in size and meet the lack-of-disturbance criteria that define an SFL. While there are large privately owned forested areas in Canada, such as the Haliburton Forest & Wildlife Reserve Ltd. in Ontario, which encompasses approximately 30,000 hectares, they do not meet the FSC's IFL criteria due to their size and history of human activity.</p> <p>There are several Ranches in western Canada that are larger than 50,000 ha, but they are not forest lands.</p>	<p>Williams et al. (2021), Environment and Climate Change Canada (2020), FSC Canada (2023), Wedeles (2022), Government of Canada - Species at Risk Public Registry (2015), CPAWS (2021), CNRA (2020).</p>	<p>British Columbia Forest Act, Alberta Public Lands Act, Saskatchewan Forest Management Act, Manitoba Crown Lands Act, Ontario Crown Forest Sustainability Act, Quebec Sustainable Development Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Crown Lands Act, Newfoundland and Labrador Forest Act.</p>	<p>HCV 2 explicitly identifies the importance of protecting large areas – at least 50,000 ha for IFLs, and 5,000 ha for Landscape Level Forests. There are no laws or regulations of which we are aware that require explicit quantitative criteria for size of areas/landscapes to be protected, however there is in several provinces, recognition of the importance of large contiguous, undisturbed tracts of forest.</p>

				and protected, maintained or enhanced					
59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).	Negligible risk	Canada (CA)	Private land		The presence of IFL is marginal and therefore the risk is negligible.	J.D. Irving, Limited (JDI) is a prominent Canadian conglomerate with extensive forest holdings in Eastern Canada, particularly in New Brunswick and Nova Scotia. Their operations encompass approximately 1.2 million hectares (about 3 million acres) of freehold land, with additional management responsibilities over Crown lands. However, as their interest is primarily in conducting forest operations and it's lands are well accessed, they would not meet the definition of an IFL. This indicator seems to be not relevant for private lands			

<p>60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>60.1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.</p>	<p>While provincial legislation covers endangered species and rare habitats to varying degrees, there is significant evidence that these laws have not been effectively implemented to safeguard species. Given the connection between protecting habitats of RTE (rare, threatened, endangered) species and the species themselves, the risk assessment for Indicator 58 applies to this indicator as well.</p>	<p>Habitats and ecosystems that are covered by HCV 3 are addressed in several indicators in Principle 6 of Canada's current NFSS including: 6.1.1 (Identification of rare ecosystems, outlier populations, species at risk), 6.5.2 (conservation areas network), 6.4.5 (caribou habitat), and 6.6.3 (special habitat features and regionally-uncommon stand-and site-scale ecological elements). Principle 9 further addresses management requirements as a whole.</p> <p>Provincial legislation in all provinces address, to variable extents, endangered species, and special or rare habitats, however, as described in Indicator 58, above, there is considerable evidence that legislation related to SAR has not been sufficiently implemented as to broadly safeguard species. Give link between protecting habitats of RTE species and the species themselves, the risk conclusion for Indicator 58 should apply to this indicator too.</p>	<p>Natural Resources Canada (2024), Government of Canada - Species at Risk Public Registry (2015), Ecojustice (2012), Lahey (2018), Canadian Council of Forest Ministers (2021), Forest Practices Board (2015), Canadian Food Inspection Agency (2024), Natural Resources Canada (2024a), CPAWS (2021), Betts et al. (2022), WCS Canada (2024)</p>	<p>Canada Species at Risk Act (SARA), British Columbia Wildlife Act and Zero Net Deforestation Act, Alberta Wildlife Act and Land Stewardship Act, Saskatchewan Wildlife Act, Manitoba Endangered Species and Ecosystems Act, Ontario Endangered Species Act, Quebec Act Respecting Threatened or Vulnerable Species, New Brunswick Species at Risk Act, Nova Scotia Endangered Species Act, Newfoundland and Labrador Endangered Species Act.</p>	<p>The FRPA mandates the identification and protection of Wildlife Habitat Areas (WHAs) and Old Growth Management Areas (OGMAs) to safeguard habitats of rare and endangered species. Under FRPA, forest licensees must follow management strategies that ensure ecological values are preserved. Additionally, the province's regulations require measures to maintain ecosystem connectivity and prevent habitat fragmentation.</p>
<p>61. Basic ecosystem services in critical situations, including the protection of water catchments and control of erosion of vulnerable soils and slopes, are identified and protected (HCV4).</p>	<p>Negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>Lack of identification important/critical aquatic and physical features.</p>	<p>Every province in Canada has laws and regulations that govern the suite of environmental concerns identified in HCV4. There is no indication from the NFSS Performance Monitoring Report for 2019-2023 that systemic issues exist.</p> <p>The findings of the 2020 CNRA related to HCV 4 are still applicable. The atlas of Canada's Major Landslides Causing Fatalities was revisited as was the Landslide Susceptibility Map of Canada; the basic geomorphologic characteristics of the provinces have not changed and so the finding that those resources indicate low (negligible) risk remains valid.</p>	<p>Natural Resources Canada (2020), CIF (2022), Canadian Forest Owners (2024), Forest Practices Board (2015), Government of Canada (2023), NRC (2023), Auditor General of Canada (2017), Environment and Energy Ontario (2024).</p>	<p>British Columbia Forest and Range Practices Act (FRPA) and Water Sustainability Act, Alberta Forest Act, Water Act, and Environment Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba Forestry Act and Water Protection Act, Ontario Crown Forest Sustainability Act and Lakes and Rivers Improvement Act, Quebec Sustainable Forest Development Act and Environmental Quality Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forest Act and Environment Act, Newfoundland Forestry</p>	<p>There are federal and provincial laws that require integration of consideration of sensitive areas in particular wetlands and other special ecosystems that may fall under HCV 4.</p>	

								Act and Water Resources Act.	
62. Sites and resources fundamental for satisfying the basic needs of local communities or Indigenous Peoples are identified and protected (HCV5).	Negligible risk	Canada (CA)	All source types	Lack of identification and protection of sites and resources	Every province in Canada has Laws intended to protect culturally important sites, including those of importance to Indigenous Peoples. Although this indicator also includes reference to "resources", in Canada the convention has been that HCV5 is relevant for local sites such as campsites, fishing sites, etc., which are of importance at a finer scale than 'landscapes'. HC5, therefore deals with smaller sites or areas, whereas larger, landscape-level values and areas are addressed through HCV6. Extensive literature searches did find some instances of non-compliance, however, there does not seem to be systemic issues. Planning processes in provinces seem well adapted to dealing with fine-scale issues related to resource protection. This conclusion is consistent with that the 2020 CNRA for Canada which found Low-Risk for HCV5 for all of Canada. Further, review of FSC Canada's NFSS Performance Monitoring report for 2019-2023 identified that very few instances of non-compliance were identified for Indicators of Criterion 3.5, which relates to engagement with Indigenous People and management of, "sites which are of special cultural, ecological, economic, religious or spiritual significance". Recognizing that this observation relates to Certificate Holders, there is nonetheless reason to believe that the low rates of non-conformance would also be reflective of compliance parties adhering to Controlled wood requirements.	Government of Canada - Aboriginal Consultation and Accommodation (2011), FSC Canada (2019), Natural Resources Canada (2024), Haida Gwaii Observer (2017), Lahey (2018), Natural Resources Canada - Government of Canada (2024), Canadian Council of Forest Ministers (2021), WCS Canada (2024)	British Columbia Forest and Range Practices Act (FRPA) and Water Sustainability Act, Alberta Forest Act, Water Act, and Environment Protection and Enhancement Act, Saskatchewan Forest Resources Management Act, Manitoba Forestry Act and Water Protection Act, Ontario Crown Forest Sustainability Act and Lakes and Rivers Improvement Act, Quebec Sustainable Forest Development Act and Environmental Quality Act, New Brunswick Crown Lands and Forests Act, Nova Scotia Forest Act and Environment Act, Newfoundland Forestry Act and Water Resources Act.	In general, there should not be any HCV 5 in Canada because there are not natural resources critical to the subsistence of a community. Nonetheless, the legal framework includes provisions to maintain natural resources such as freshwater, other non-timber forest products, fisheries and hunting resources.	

<p>63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples are identified and protected (HCV6).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>63.1 HCV 6 is identified or its occurrence is likely in the area under assessment and is threatened by management activities</p>	<p>Indigenous Cultural Landscapes (ICLs) are important in Canada but not yet fully integrated into FSC standards, though this is planned for the next National Standard update. While HCV 6 and Principle 3 reference cultural sites, they lack explicit recognition of ICLs. Most provincial laws protect cultural sites but rarely address landscapes, leaving it to Certificate Holders and wood suppliers to support Indigenous aspirations for ICLs.</p>	<p>The concept of Indigenous Cultural Landscapes (ICLs) is important in Canada, but as of yet, it has not been integrated into broader FSC requirements, although it is scheduled to be brought into the next version of the National Standard. Mention of 'Landscapes' in HCV Category 6 approaches but is not sufficiently explicit to fully embrace the notion of ICLs. Nonetheless this is clearly one of the locations (along with Principle 3), where the concept will be embedded. In Canada HCV 6 cannot be considered complete until this concept is more clearly brought into the NFSS.</p> <p>All provinces have laws/regulations that recognize the need to protect culturally important 'sites', or 'areas' but few make explicit reference to cultural landscapes.</p> <p>In the absence of explicit direction, the onus will be on Certificate Holders and those who source wood from Certified Forests to be aware of and contribute to addressing the aspirations of Indigenous People relative to ICLs.</p>	<p>FSC Canada (2019), Natural Resources Canada (2024), Government of Ontario: The Algonquin Land Claim (2024), Bell & Henderson (2019).</p>	<p>British Columbia Heritage Conservation Act and Forest and Range Practices Act, Alberta Historical Resources Act and Forest Act, Saskatchewan Heritage Property Act and Saskatchewan Forest Resources Management Act, Manitoba Heritage Resources Act, Ontario Crown Forest Sustainability Act and Ontario Heritage Act, Quebec Cultural Heritage Act and Sustainable Forest Development Act, New Brunswick Heritage Conservation Act and Crown Lands and Forests Act, Nova Scotia Special Places Protection Act, Newfoundland and Labrador Historic Resources Act.</p>	<p>The protection of Indigenous cultural heritage and archaeological sites is embedded in various provincial laws across Canada. In British Columbia, the Heritage Conservation Act and the Forest and Range Practices Act (FRPA) mandate consultation with Indigenous communities and the inclusion of protective measures in forest management plans. Similarly, Alberta's Historical Resources Act and Forest Act require the identification and preservation of cultural sites through pre-assessment and Indigenous consultation. Saskatchewan's Heritage Property Act and Forest Resources Management Act integrate traditional knowledge and safeguard cultural landscapes in forestry operations.</p> <p>In Manitoba, the Heritage Resources Act ensures cultural assessments in forestry planning, while Ontario's Crown Forest Sustainability Act (CFSA) and Heritage Act emphasize identifying and protecting culturally significant areas, albeit with some inconsistencies in implementation. Quebec's Cultural Heritage Act and Sustainable Forest Development Act similarly require consultation and protective measures for Indigenous cultural sites.</p> <p>New Brunswick's Heritage Conservation Act and Nova Scotia's Special Places Protection Act enforce the protection of archaeological and cultural sites, including consultation with Indigenous communities. Lastly, the Historic Resources Act supports cultural assessments and Indigenous engagement across forest management plans in multiple provinces, underscoring a shared commitment to preserving Indigenous cultural heritage within forestry operations.</p>
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64. There is no commercial use of GMO.	Negligible risk	Canada (CA)	All source types		<p>In Canada, genetically modified (GM) trees are classified as plants with novel traits (PNTs) and must undergo strict environmental risk assessments. They are currently limited to research, with no commercial approval, and field trials are tightly regulated to minimize ecological risks, which remain negligible.</p>	<p>Under Canadian law, GM trees are classified as plants with novel traits (PNTs), meaning they must undergo rigorous environmental risk assessments to ensure they do not adversely affect ecosystems. The CFIA oversees confined field trials, which are required for any GM plants used for research purposes, including GM trees. These trials must adhere to strict biosafety measures to minimize unintended gene flow into natural ecosystems.</p> <p>Currently, Canada has not approved the commercial release of GM trees. GM trees remain at the research stage in Canada, with field tests and environmental evaluations being tightly controlled by federal agencies like the CFIA and the Plant Biosafety Office. For this reason, the risk is negligible.</p> <p>Currently, the use of genomic selection is an approach that is being used to improve tree species. These are not GMOs, however, which are organisms whose genetics have been altered through the addition of foreign genes.</p>	<p>Barfoot & Bhajan (2024), Canadian Food Inspection Agency (2024), FastTRAC II Project (2024), Canadian Food Inspection Agency (2023), National Resource Canada (2020), CFS (2024).</p>	<p>Seeds Act and Regulations, Canadian Environmental Protection Act, Health Canada and the Food and Drugs Act</p>	<p>The regulation of genetically modified (GM) trees falls under federal oversight through the (CFIA) and are primarily regulated by the Food and Drugs Act and its associated regulations. No province has independently established frameworks specific to GM trees.</p> <p>The CFIA “is responsible for regulating the environmental release of a plant with a novel trait.” This mandate is authorized through the following laws and regulations: the Plant Protection Act, Plant Protection Regulations, the Seeds Act and Seed Regulations (Part V)., Genetically modified or genetically engineered plants are primarily regulated by the Food and Drugs Act and its associated regulations.</p> <p>In 2023, Health Canada and the CFIA introduced proposals to reduce oversight on many gene-edited organisms. These changes allow products that do not contain foreign DNA to bypass traditional government safety assessments. While this shift is aimed primarily at agricultural crops, it could influence forestry-related GM developments in the future.</p>
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Risk Mitigation Measures										
Risk Indicator	Risk Level	Geopolitical Scale	Source Type	Risk Threshold	Description of Risk	Risk Mitigation Measures - Type of Verifier	Mitigation Requirement Level	Risk Mitigation Measures - Associated Documents	Risk Mitigation Measures	Other Relevant Information

<p>13. Legal requirements for management activities and related operational requirements are complied with.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>13. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Non-compliance risks in private forest management on private land vary by province, often due to limited oversight and inconsistent best practices. Data on compliance is sparse, and out of precaution this needs to be classified as non-negligible risk.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, forest technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Participant in Private Managed Forest Land Program (BC); or, 4. Demonstration that the forest is FSC certified. 	<p>N/A</p>
<p>14. Development and maintenance of infrastructure associated with management activities comply with applicable codes and legal requirements for the protection of environmental values.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>14. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Risks of non-compliance in forest management vary by province, often due to inconsistent regulations and limited oversight. Ontario lacks mandatory rules for private lands but promotes "good forestry practices" for tax incentives, with 10% participation in MFTIP. BC and Quebec enforce management plans with inspections. Risks are higher for owners without professional support, and compliance data is scarce. Non-compliance risks, though unclear, are considered non-negligible.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, forest technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Participant in Private Managed Forest Land Program (BC); or, 4. Demonstration that the forest is FSC certified. 	<p>The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.</p>

<p>15. Development and maintenance of infrastructure associated with management activities is done in a way that minimises adverse impacts on environmental values.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>15. 1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicator 14 confirms a designation of 'non-negligible risk';</p>	<p>The risks of environmental impact from infrastructure in forestry vary across Canadian provinces due to inconsistent oversight and regulations. The risk to environmental values is considered non-negligible.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, forest technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified. 	<p>The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.</p>
<p>16. Legal requirements related to biodiversity conservation, protected sites, and the protection of endemic, rare, threatened, or endangered species and their habitats are complied with.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>16. 1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Recent papers highlight significant shortcomings in Canada's biodiversity conservation efforts. Despite over 100 biodiversity-related laws across jurisdictions, the lack of integration and cohesion hampers progress. Issues include fragmented governance, a strong focus on resource extraction, and inconsistent legislative action. National strategies like the 2030 Biodiversity Strategy face slow, uneven implementation, neglecting Indigenous knowledge and cooperation.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, forest technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Participant in Private Managed Forest Land Program (BC); or, 4. Demonstration that the forest is FSC certified. 	<p>The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.</p>

17. Legal requirements relating to the harvesting, collection, and trade of CITES species are complied with.	Non-negligible risk	Canada (CA)	All source types	17.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Data related to illegally harvesting, capturing, or removing forest-dwelling CITES species are not comprehensively documented	Field verification	Recommended	Field inspection	For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.	The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.
18. The volume and impacts of waste from management activities comply with legal requirements, and are managed and minimised.	Non-negligible risk	Canada (CA)	Private land	18.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Specific data about the compliance to legal requirements for management activities and related operational requirements is limited. The Canadian Institute of Forestry notes that while public forests are subject to comprehensive management planning, private forests may not always adhere to the same standards.	Field verification	Recommended	Field inspection	For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.	The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.
19. Pollution resulting from management activities comply with legal requirements, and is controlled and minimised.	Non-negligible risk	Canada (CA)	Private land	19.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	On the basis of the information available, it is not possible to say that the risk is negligible, so as a precautionary measure, we consider the risk to be non-negligible.	Field verification	Recommended	Field inspection	For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.	The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.

<p>20. Water resources are protected and used responsibly in compliance with legal requirements, and with the aim of ensuring long-term viability.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>20.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Private landowners often harvest woodlots without formal forest management plans, risking harm to sensitive ecosystems. In Québec, only 45% of woodlots had such plans in 2022. Unlike public forests, private forests lack consistent oversight and professional supervision, with limited data on their management practices.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified. 	<p>The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.</p>
<p>21. Negative impacts on soils from management activities are minimised, and comply with legal requirements.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Private land</p>	<p>21.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;</p>	<p>Private landowners aren't legally required to have forest management plans, leading to inconsistent soil protection practices. For example, in 2022, only 45% of Québec's woodlots had plans, raising concerns about unsupervised harvesting and inadequate soil protection on private lands. Data on private woodlot management is limited, unlike public forests which follow strict management standards.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified. 	

<p>41. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>41.1. Gender equality is protected following best practices, including ensuring availability of job opportunities, equal remuneration for work of equal value and sufficient maternity and paternity leave, and other related rights as specified in the ILO Fundamental Principles and Rights at Work however data suggests that gender equality is still not being achieved ;</p>	<p>Canada has strong legal protections for gender equity, including pay equity laws and anti-discrimination measures. However, significant gaps remain. The World Economic Forum's 2024 report ranks Canada 36th globally in gender parity, noting progress in workforce participation but lagging in income equality and leadership roles.</p> <p>A 2024 Statistics Canada report highlights widespread workplace harassment, with nearly half of women affected, especially in male-dominated industries like trades and healthcare. While forestry-specific data is lacking, its male-dominated history suggests higher risks of gender inequality. Despite legal efforts, Canada still faces challenges in achieving full gender parity.</p>	<p>Document verification</p>	<p>Recommended</p>	<p>Gender equity policy</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate that they have a gender equity policy. The contract between the forest licence holder and the contractor may also stipulate that the contractor has a commitment to gender equity.</p>	
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<p>43. The rights of Indigenous Peoples, including land tenure and management, are respected and upheld according to the principles of FPIC.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>43. 1. The presence of Indigenous Peoples is confirmed or likely within the area under assessment. The applicable legislation for the area under assessment covers ILO provisions governing the identification and rights of Indigenous Peoples,[4] but the risk assessment for indicator 42 confirms a designation of 'non-negligible risk';</p>	<p>Indigenous rights in Canada include both legal rights, recognized under the Constitution, and customary rights rooted in traditional laws and practices. Legal recognition often requires lengthy court processes, and many Indigenous communities lack modern treaties or formal recognition of their rights, leading to ongoing disputes. Customary rights, based on cultural and spiritual traditions, are less understood in Canadian law. Systemic issues, including inequitable access to services and intergenerational trauma, persist, exemplified by cases like Grassy Narrows, where environmental and social injustices remain unresolved. The risk is non-negligible for this indicator.</p>	<p>Stakeholder consultation</p>	<p>Recommended</p>	<p>Evidence of conflict</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Indigenous Peoples with legal and/or customary rights within the Forest Management Unit do not oppose* the Forest Management Plan. <p>Guidance: *oppose = opposition demonstrated through active litigation, blockade, protest or other significant conflict of substantial magnitude.</p> <ol style="list-style-type: none"> 2. An agreement exists between Indigenous Peoples and the resource manager/supplier that follows the principles of Free, Prior and Informed Consent (FPIC). 3. An Indigenous-led or co-developed land use plan is in place within the supply area. Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either: <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). If there is an Agreement, it must: <ul style="list-style-type: none"> • address forest management activities, AND • establish a mutually agreed mechanism to monitor the implementation of the land use plan. If there is Consent but not an Agreement, the land use plan must: <ul style="list-style-type: none"> • address forest management activities. 4. Best efforts to engage with Indigenous Peoples with legal and customary rights within the Forest Management Unit to understand if/how these rights are violated as a result of forest management activities, is demonstrated. Guidance: 'Best efforts to engage' should be aligned with the attributes of a 'culturally appropriate' engagement process. Refer to the FSC Canada National Forest Stewardship Standard (FSC-STD-CAN-01-2018) for a definition and discussion of 'culturally appropriate' engagement. <p>For non-primary producers (applicable for sources of material not originating directly from the forest of origin):</p> <ol style="list-style-type: none"> 5. A dispute resolution process is established specifically to address issues arising from violations of the right of Indigenous People related to forest management activities. The dispute resolution process is implemented in the event a dispute of substantial magnitude arises with the supply area. *Primary producer: An entity that receives materials (roundwood or chips) directly from the forest of origin.
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<p>48. Interaction with Indigenous Peoples, Traditional Peoples and local communities is conducted in a respectful and culturally appropriate manner.</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>48.1. Applicable legislation for the area under assessment covers the requirements under this indicator, but the risk assessment for indicators 42, 44, and 46 confirms a designation of 'non-negligible risk';</p>	<p>Interactions with Indigenous Peoples cover consultation, benefit sharing, development support, and forest tenure, mirroring broader government approaches. Provincial commitment to reconciliation varies, and disparities persist. The 2016 National Inquiry into Missing and Murdered Indigenous Women and Girls linked violence to colonial rights abuses. Legal cases over unpaid treaty annuities, like the 2023 Robinson Huron settlement, highlight historical grievances. In forestry, Indigenous participation in consultation is hindered by capacity limits and there is usually minimal accommodation. For example, in Ontario, there is widespread opposition to the use of herbicides in forestry, yet these concerns are rarely adequately addressed. These examples indicate that Indigenous</p>	<p>Stakeholder consultation</p>	<p>Recommended</p>	<p>Indigenous interviews</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Demonstrate efforts to build a relationship with Indigenous communities through meetings, financial support or other types of collaborations. 2. An agreement exists between Indigenous Peoples and the resource manager/supplier that follows the principles of Free, Prior and Informed Consent (FPIC). 3. An Indigenous-led or co-developed land use plan is in place within the supply area. Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either: <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). <p>If there is an Agreement, it must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • establish a mutually agreed mechanism to monitor the implementation of the land use plan. <p>If there is Consent but not an Agreement, the land use plan must:</p> <ul style="list-style-type: none"> • address forest management activities. 4. Best efforts to engage with Indigenous Peoples with legal and customary rights within the Forest Management Unit to understand if/how these rights are violated as a result of forest management activities, is demonstrated. Guidance: 'Best efforts to engage' should be aligned with the attributes of a 'culturally appropriate' engagement process. Refer to the FSC Canada National Forest Stewardship Standard (FSC-STD-CAN-01-2018) for a definition and discussion of 'culturally appropriate' engagement. 	
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					People are in many ways treated unfairly, marking this as a non-negligible risk area.					
54. Legal requirements relating to due diligence or due care are complied with.	Non-negligible risk	Canada (CA)	Private land	54.1. Identified laws are not consistently upheld by all entities, are often ignored, are not enforced by relevant authorities, or any combination thereof;	Oversight of forestry on private lands in Canada varies, with some provinces enforcing standards, while others rely on municipal regulations, provincial guidelines, or voluntary programs.	Field verification	Recommended	Field inspection	For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.	The majority of private forests are managed with the help of forestry advisors who could potentially provide audit reports.
55. There is no conversion from natural forest to agriculture since 31 December 2020.	Non-negligible risk	Canada (CA)	All source types	55. 1. Evidence indicates that conversion from natural forest to agriculture is occurring.	Although there is a trend towards decreasing conversion of forests to agriculture, the most recent data indicates that conversion is still occurring.	Field verification	Recommended	Field inspection. or sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.		

					However as a proportion of forested land in Canada, the area deforested is very small - around 0.02%/yr				
56. There is no conversion from natural forest to land uses other than agriculture since 31 December 2020.	Non-negligible risk	Canada (CA)	All source types	56.2. Any of the following are true: a) Conversion of natural forests to land uses other than agriculture since 31 December 2020 in the area under assessment is more than 0.02% gross annual loss of natural forest area; b) Evidence indicates that degradation of natural forests is occurring on a widespread or systematic basis. c) There are projects that allow for conversion of natural forest in areas containing environmental values, and evidence indicates that conversion is happening.	It is highly likely Forest loss of 0.02% has recently been, or will shortly be exceeded.	Field verification	Recommended	Field inspection	For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures: 1. Field inspection by a forestry expert i.e., forester, forest ecologist, for technician, forest auditor; or, 2. Interview with Forest Advisor; or, 3. Demonstration that the forest is FSC certified.
57. There is no degradation of natural forests since 31 December 2020.	Non-negligible risk	Canada (CA)	All source types	57.2. Any of the following are true: a) The degradation since 31 December 2020 in the area under assessment is more than 0.02% of the total natural forest area on average per year; b) Evidence indicates that forest degradation is occurring on a widespread or systematic basis.	Of the degradation 'endpoints' only 'planted forests' is relevant to Canada.	Document verification	Recommended	Forest management plan	For sources of material originating directly from the forest of origin, primary producers* may demonstrate that their management plan aims to improve forest structure and composition and that it is implemented.

<p>58. Concentrations of biological diversity including endemic species, and rare, threatened, or endangered species that are significant at global, regional or national levels are identified and protected, maintained or enhanced (HCV1).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>58. 1. HCV 1 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.</p>	<p>Canada has a network of protected areas in all provinces and territories, however the extent of the protected areas is not universally sufficiently extensive to meet international standards or provide high-quality protection for all the values identified in HCV 1. Many Academic and Interest group assessments rate Canada's and province performance as inadequate or in need of improvement.</p> <p>Canada's most prominent forest dwelling species at risk is woodland caribou. As it needs large contiguous areas of old forest to survive its habitat needs encapsulate those of many others in the boreal forest.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For each species listed in the federal and provincial species at risk database, one or more of the following control measures shall be demonstrated, as applicable.</p> <p>Terms marked with an (*) are referenced in the Notes located at the end of the Control Measures.</p> <p>For all species:</p> <p>1. Evidence demonstrates that:</p> <ul style="list-style-type: none"> • harvesting does not take place in critical habitats* for Specified Risk species identified; OR • harvesting activities are consistent with the federally-approved Action Plan or Range Plan; OR • harvesting is permitted through SARA (section 73 permit). <p>Guidance: Experts* are consulted who confirm that there is no critical habitat for species at risk within the sourcing area.</p> <p>2. Evidence demonstrates that the critical habitat* in the sourcing area is deemed protected by the federal government under the SARA.</p> <p>Guidance: This can be demonstrated using Section 63 reports or a conservation agreement as per Species at Risk Act (SARA) Section 11. The conservation agreement must stipulate that it is intended to provide effective protection of portions of critical habitat under section 61(4)(a) SARA and constitute effective protection of the critical habitat from forest management activities.</p> <p>3. An Indigenous-led or co-developed land use plan is in place within the supply area and addresses threats to critical habitat* of identified Species at Risk.</p> <p>Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either:</p> <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). <p>If there is an Agreement, it must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • establish a mutually agreed mechanism to monitor the implementation of the land use plan, AND • identify measures, strategies or management objectives to be included in the land use plan that address critical habitat* of identified species at risk. <p>If there is Consent but not an Agreement, the land use plan</p>
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								<p>must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • identify measures, strategies or management objectives to be included in the land use plan that address critical habitat of identified species at risk. <p>For all species on private Small & Low Intensity Managed Forests (SLIMFs):</p> <p>4. Evidence demonstrates that owners and/or managers of privately-owned forests are informed about:</p> <ul style="list-style-type: none"> • the critical habitats* of species within their managed forests; AND • the threats to the critical habitat*; AND • best management practices to reduce threats to critical habitat*; AND • applicable legislation. <p>Guidance: Refer to FSC-STD-01-003 for the definition of a SLIMF, and addendum document FSC-STD-01-003a for specific size thresholds for Canada.</p> <p>For all species, except woodland caribou:</p> <p>5. Evidence demonstrates that actions are implemented within the sourcing area to mitigate the threats caused by forest activities to critical habitat* identified in the Federal Recovery Strategy.</p> <p>Guidance: Threats caused by forest activities are detailed in each species' Federal Recovery Strategy, section 7, under "Activities likely to result in the destruction of critical habitat".</p> <p>6. Regionally appropriate Best Management Practices (BMPs) are implemented in Specified Risk sourcing areas for identified species (per Table 1).</p> <p>Regionally appropriate BMPs:</p> <p>a) Are developed with the participation of forest managers, interested and affected stakeholders, Indigenous Peoples, species at risk experts*, provincial/federal representatives and Certificate Holders involved in the sourcing area; AND</p> <p>Verifier 1: Meaningful invitation of interested and affected stakeholders, Indigenous People.</p> <p>Verifier 2: Broad representation of interest groups (social, indigenous and environmental) involved in discussions.</p> <p>Verifier 3: Evidence of agreement on BMPs.</p> <p>b) Describe how the identified risk will be mitigated; AND</p>
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									<p>Verifier 1: Description of risk mitigation includes details of the process for monitoring the implementation of BMPs.</p> <p>c) Identify the sourcing areas to which the BMPs apply; AND</p> <p>Verifier 1: Forest managers of the applicable sourcing areas actively participate in discussion/meetings.</p> <p>d) Are summarized in a publicly available report, which includes:</p> <ul style="list-style-type: none"> i. identification of applicable sourcing area; AND ii. summary of meetings held, including participants attending; AND iii. description of the BMPs; AND iv. description of the process to evaluate implementation; AND v. a complaint mechanism procedure. <p>For woodland caribou:</p> <p>7. Evidence demonstrates that the forests in the sourcing area have a management plan for woodland caribou critical habitat*, and that the plan is implemented as described in Indicator 6.4.5 of the FSC Canada National Forest Management Standard.</p> <p>Guidance:</p> <ul style="list-style-type: none"> • For boreal caribou: Indicator 6.4.5a, 6.4.5b or 6.4.5c are applicable • For southern mountain caribou: Indicator 6.4.5c is applicable <p>8. Evidence demonstrates that forests in the sourcing area have a management plan¹ that contributes to the recovery of woodland caribou critical habitat*, as identified in the Federal Recovery Strategy.</p> <p>The management plan identifies and implements:</p> <p>a) Best Management Practices (BMPs) that reduce disturbance to and restore critical habitat* including, but not limited to:</p> <ul style="list-style-type: none"> • access management (e.g. road decommissioning, integrated access plans, restoration of linear features); OR • aggregate harvesting (i.e. harvest scheduling to minimize disturbance footprint). <p>OR</p> <p>b) Harvest deferrals, set asides, and/or protection areas² within areas of critical habitat*, where forest operations are not permitted.</p> <p>Rationale is provided as to how such actions will contribute to reducing the level of disturbance over time in critical habitat*, in support of meeting the threshold³ requirements in the Federal Recovery Strategy.</p>
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									<p>Guidance:</p> <p>¹ The term ‘management plan’ should be understood in its broadest sense to allow Organizations to take voluntary actions and provide evidence to auditors without necessarily having such content embedded in a legally approved Forest Management Plan for a forest management unit. In this context, management plans are defined as “The collection of documents, reports, records and maps that describe, justify, and regulate the activities carried out by any manager, staff or organization within or in relation to the sourcing area, including statements of objectives and policies.”</p> <p>² Refer to the FSC glossary (FSC-STD-01-002) for a definition of ‘protection areas’.</p> <p>³ The requirements related to disturbance management thresholds should only apply where such threshold has been identified in the Federal Recovery Strategy (e.g., a disturbance management threshold of 65% of the area as undisturbed habitat is identified in the woodland caribou boreal population recovery strategy (Environment Canada, 2012)).</p> <p>9. The Organization implements a strategy to reduce sourcing over the next 5 years from areas of woodland caribou critical habitat* where management plans do not meet the Federal Recovery Strategy.</p> <p>Guidance: Management plans that ‘meet the Federal Recovery Strategy’ would apply in areas where Control Measure #3, 7 or 10 are met.</p> <p>AND</p> <p>The Organization acts within their sphere of influence to publicly advocate to the relevant decision makers at the government level and other relevant forest industry partners about the need to finalize and implement legal requirements that meet the Federal Recovery Strategy.</p> <p>For woodland caribou boreal population:</p> <p>10. Evidence demonstrates that critical habitat* in the sourcing area is part of an ‘experimental adaptive range’ (as defined in the Federal Recovery Strategy for Woodland Caribou Action Plan¹, section 2 “Three Pillars of the Action Plan”), that is:</p> <ul style="list-style-type: none"> • recognized by provincial and federal governments; AND • directly addresses the impacts of forest management activities on critical habitat*; AND • consistent with the Federal Recovery Strategy. <p>¹ Environment and Climate Change Canada. 2018. Action Plan for the Woodland Caribou (Rangifer tarandus caribou), Boreal Population, in Canada – Federal Actions. Species at Risk Act Action Plan Series. Environment and Climate Change Canada, Ottawa. vii + 28 pp.</p>
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								<p>http://sararegistry.gc.ca/default.asp?lang=En&n=2FEAAC82-1#_doc</p> <p>NOTE 1: Critical habitat* is defined by SARA (section 2(1)) as: the habitat that is necessary for the survival or recovery of a listed wildlife species and that is identified as the species' critical habitat in the recovery strategy or in an action plan for the species. For some species, additional direction defining critical habitat exists within the specific recovery plan.</p> <p>NOTE 2: Experts* are defined as those who meet requirements provided in FSC-STD-40-005 V3-1 Annex C part 1.3.</p>	
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<p>59. Intact forest landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional, or national levels, and which contain viable populations of the great majority of the naturally-occurring species in natural patterns of distribution and abundance, are identified and protected, maintained or enhanced (HCV2).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>Public (crown) land</p>	<p>59 Intact Forest Landscapes and large landscape-level ecosystems and ecosystem mosaics that are significant at global, regional or national levels, and which contain viable populations of the great majority of naturally-occurring species in natural patterns of distribution and abundance are identified and protected, maintained or enhanced</p>	<p>Lack of protection for large landscape-scale ecosystems (IFLs)</p>	<p>Document verification</p>	<p>Recommended</p>	<p>Forest management plan</p>	<p>For all Specified Risk IFLs (per Table 5) one or more of the following control measures shall be demonstrated, as applicable.</p> <ol style="list-style-type: none"> 1. Forest operations do not occur within IFLs. 2. Forest operations do not reduce an IFL below 50,000 ha, AND all meet applicable options below: <ol style="list-style-type: none"> a) For an IFL between 50,000 and 62,500 ha, cumulative impacts of forest operations do not affect more than 10% of the IFL. b) For an IFL between 62,501 and 75,000 ha, cumulative impacts of forest operations do not affect more than 20% of the IFL. c) For an IFL between 75,001 and 200,000 ha, cumulative impacts of forest operations do not affect more than 30% of the IFL. d) For an IFL between 200,001 and 500,000 ha, cumulative impacts of forest operations do not affect more than 35% of the IFL. e) For an IFL larger than 500,001 ha, cumulative impacts of forest operations do not affect more than 45% of the IFL. 3. An Indigenous-led or co-developed land use plan is in place within the supply area and addresses threats to landscape-level ecosystems and mosaics. <p>Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either :</p> <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). <p>If there is an Agreement, it must:</p> <ul style="list-style-type: none"> • address forest management activities, AND establish a mutually agreed mechanism to monitor the implementation of the land use plan, AND identify measures, strategies or management objectives to be included in the land use plan that address threats to landscape-level ecosystems and mosaics. <p>If there is Consent but not an Agreement, the land use plan must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • identify measures, strategies or management objectives to be included in the land use plan that address threats to landscape-level ecosystems and mosaics. <ol style="list-style-type: none"> 4. The forest manager has approached national/regional stakeholders representing environmental and social interests, as well as and local/regional Indigenous People to
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								<p>develop an approach for HCV2 protection at the supply unit level.</p> <p>AND</p> <p>The approach has significant support* from participating stakeholders and Indigenous People.</p> <p>AND</p> <p>There is no substantial objection* from national/regional stakeholders or Indigenous People.</p> <p>Guidance:</p> <p>*Significant support: support needs to be demonstrated by an affirmative and positive response from the stakeholders (per INT-STD-40-005-22 Interpretations of the Normative Framework, Controlled Wood). For support to be considered 'significant', it should reflect affirmation from a representation of participating interest groups (e.g. Indigenous People, environmental and social interests) involved in the development of the approach.</p> <p>*Substantial objection: an objection that specifies a 'threat' caused by forest management activities to the HCV(s). Verifiable evidence or reference to such shall be provided in the objection (per INT-STD-40-005-26 Interpretations of the Normative Framework, Controlled Wood). The probability and severity of the impact(s) of management activities should be considered in terms of the 'substantiveness' of the objection.</p> <p>5. Evidence demonstrates that a minimum of 80% of the IFL is not threatened¹ by forest management operations in the long-term².</p> <p>AND</p> <p>The cumulative impacts of forest harvesting will not reduce the IFL to below 50,000 ha.</p> <p>Guidance:</p> <p>¹'Not threatened' by forest management operations could include areas that:</p> <ul style="list-style-type: none"> • lie outside of the timber harvesting land base; • are considered protected according to IUCN Protected Area Categories 1-6; • are permanently set aside from harvesting as per approved government land use plans. <p>² 'Long-term' does not include temporary deferrals. Refer to the FSC National Forest Stewardship Standard of Canada (FSC-STD-CAN-01-2018 V1-0) definition for long-term:</p> <p>Long-term: For Indicators* that refer to long-term or longer-term as a basis for defining when modelled quantitative objectives* or targets of Indicators* should be achieved, the term means the longest modelling horizon of the existing forest management plan*</p> <p>6. Regionally appropriate Best Management Practices (BMPs) are implemented in Specified Risk sourcing areas. Regionally appropriate BMPs:</p>
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									<p>a) Are developed with the participation of forest managers, interested and affected stakeholders, Indigenous Peoples, landscape conservation/ ecosystem-based management experts*, provincial/federal representatives and Certificate Holders involved in the sourcing area; AND</p> <p>Verifier 1: Meaningful invitation of interested and affected stakeholders, Indigenous People. Verifier 2: Broad representation of interest groups (social, Indigenous and environmental) involved in discussions. Verifier 3: Evidence of agreement on BMPs.</p> <p>b) Describe how the identified risk will be mitigated; AND Verifier 1: Description of risk mitigation includes details of the process for monitoring the implementation of BMPs.</p> <p>Guidance: Risk mitigation measures may consider broader aspects of HCV2. Refer to FSC HCV Common Guidance document.</p> <p>c) Identify the sourcing areas to which the BMPs apply; AND Verifier 1: Forest managers of the applicable sourcing areas actively participate in discussion/meetings.</p> <p>d) Are summarized in a publicly available report, which includes: i. identification of applicable sourcing area; ii. summary of meetings held, including participants attending; iii. description of the BMPs; iv. description of the process to evaluate implementation; v. a complaint mechanism procedure.</p> <p>Guidance: This control measure is not considered to be achieved until Steps a)-d) have been completed and the agreed-upon BMPs have been implemented by applicable parties.</p> <p>For non-primary producers (applicable for sources of material not originating directly from the forest of origin):</p> <p>7. The Organization implements a strategy to continually and progressively reduce sourcing over the next 5 years from IFLs. AND The Organization acts within their sphere of influence to publicly advocate for the management and enhancement of HCV2 values to relevant decision makers at the government level and other relevant forest industry partners.</p>
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<p>60. Rare, threatened, or endangered ecosystems, habitats or refugia are identified and protected, maintained, or enhanced (HCV3).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>60. 1. HCV 3 is identified, or its occurrence is likely in the area under assessment and is threatened by management activities.</p>	<p>While provincial legislation covers endangered species and rare habitats to varying degrees, there is significant evidence that these laws have not been effectively implemented to safeguard species. Given the connection between protecting habitats of RTE (rare, threatened, endangered) species and the species themselves, the risk assessment for Indicator 58 applies to this indicator as well.</p>	<p>Field verification</p>	<p>Recommended</p>	<p>Field inspection</p>	<p>For each species listed in the federal and provincial species at risk database, one or more of the following control measures shall be demonstrated, as applicable.</p> <p>Terms marked with an (*) are referenced in the Notes located at the end of the Control Measures.</p> <p>For all species:</p> <p>1. Evidence demonstrates that:</p> <ul style="list-style-type: none"> • harvesting does not take place in critical habitats* for Specified Risk species identified; OR • harvesting activities are consistent with the federally-approved Action Plan or Range Plan; OR • harvesting is permitted through SARA (section 73 permit). <p>Guidance: Experts* are consulted who confirm that there is no critical habitat for species at risk within the sourcing area.</p> <p>2. Evidence demonstrates that the critical habitat* in the sourcing area is deemed protected by the federal government under the SARA.</p> <p>Guidance: This can be demonstrated using Section 63 reports or a conservation agreement as per Species at Risk Act (SARA) Section 11. The conservation agreement must stipulate that it is intended to provide effective protection of portions of critical habitat under section 61(4)(a) SARA and constitute effective protection of the critical habitat from forest management activities.</p> <p>3. An Indigenous-led or co-developed land use plan is in place within the supply area and addresses threats to critical habitat* of identified Species at Risk.</p> <p>Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either:</p> <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). <p>If there is an Agreement, it must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • establish a mutually agreed mechanism to monitor the implementation of the land use plan, AND • identify measures, strategies or management objectives to be included in the land use plan that address critical habitat* of identified species at risk. <p>If there is Consent but not an Agreement, the land use plan</p>
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								<p>must:</p> <ul style="list-style-type: none"> • address forest management activities, AND • identify measures, strategies or management objectives to be included in the land use plan that address critical habitat of identified species at risk. <p>For all species on private Small & Low Intensity Managed Forests (SLIMFs):</p> <p>4. Evidence demonstrates that owners and/or managers of privately-owned forests are informed about:</p> <ul style="list-style-type: none"> • the critical habitats* of species within their managed forests; AND • the threats to the critical habitat*; AND • best management practices to reduce threats to critical habitat*; AND • applicable legislation. <p>Guidance: Refer to FSC-STD-01-003 for the definition of a SLIMF, and addendum document FSC-STD-01-003a for specific size thresholds for Canada.</p> <p>For all species, except woodland caribou:</p> <p>5. Evidence demonstrates that actions are implemented within the sourcing area to mitigate the threats caused by forest activities to critical habitat* identified in the Federal Recovery Strategy.</p> <p>Guidance: Threats caused by forest activities are detailed in each species' Federal Recovery Strategy, section 7, under "Activities likely to result in the destruction of critical habitat".</p> <p>6. Regionally appropriate Best Management Practices (BMPs) are implemented in Specified Risk sourcing areas for identified species (per Table 1).</p> <p>Regionally appropriate BMPs:</p> <p>a) Are developed with the participation of forest managers, interested and affected stakeholders, Indigenous Peoples, species at risk experts*, provincial/federal representatives and Certificate Holders involved in the sourcing area; AND</p> <p>Verifier 1: Meaningful invitation of interested and affected stakeholders, Indigenous People.</p> <p>Verifier 2: Broad representation of interest groups (social, indigenous and environmental) involved in discussions.</p> <p>Verifier 3: Evidence of agreement on BMPs.</p> <p>b) Describe how the identified risk will be mitigated; AND</p>
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									<p>Verifier 1: Description of risk mitigation includes details of the process for monitoring the implementation of BMPs.</p> <p>c) Identify the sourcing areas to which the BMPs apply; AND</p> <p>Verifier 1: Forest managers of the applicable sourcing areas actively participate in discussion/meetings.</p> <p>d) Are summarized in a publicly available report, which includes:</p> <ul style="list-style-type: none"> i. identification of applicable sourcing area; AND ii. summary of meetings held, including participants attending; AND iii. description of the BMPs; AND iv. description of the process to evaluate implementation; AND v. a complaint mechanism procedure. <p>For woodland caribou:</p> <p>7. Evidence demonstrates that the forests in the sourcing area have a management plan for woodland caribou critical habitat*, and that the plan is implemented as described in Indicator 6.4.5 of the FSC Canada National Forest Management Standard.</p> <p>Guidance:</p> <ul style="list-style-type: none"> • For boreal caribou: Indicator 6.4.5a, 6.4.5b or 6.4.5c are applicable • For southern mountain caribou: Indicator 6.4.5c is applicable <p>8. Evidence demonstrates that forests in the sourcing area have a management plan¹ that contributes to the recovery of woodland caribou critical habitat*, as identified in the Federal Recovery Strategy.</p> <p>The management plan identifies and implements:</p> <p>a) Best Management Practices (BMPs) that reduce disturbance to and restore critical habitat* including, but not limited to:</p> <ul style="list-style-type: none"> • access management (e.g. road decommissioning, integrated access plans, restoration of linear features); OR • aggregate harvesting (i.e. harvest scheduling to minimize disturbance footprint). <p>OR</p> <p>b) Harvest deferrals, set asides, and/or protection areas² within areas of critical habitat*, where forest operations are not permitted.</p> <p>Rationale is provided as to how such actions will contribute to reducing the level of disturbance over time in critical habitat*, in support of meeting the threshold³ requirements in the Federal Recovery Strategy.</p>
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									<p>Guidance:</p> <p>¹ The term ‘management plan’ should be understood in its broadest sense to allow Organizations to take voluntary actions and provide evidence to auditors without necessarily having such content embedded in a legally approved Forest Management Plan for a forest management unit. In this context, management plans are defined as “The collection of documents, reports, records and maps that describe, justify, and regulate the activities carried out by any manager, staff or organization within or in relation to the sourcing area, including statements of objectives and policies.”</p> <p>² Refer to the FSC glossary (FSC-STD-01-002) for a definition of ‘protection areas’.</p> <p>³ The requirements related to disturbance management thresholds should only apply where such threshold has been identified in the Federal Recovery Strategy (e.g., a disturbance management threshold of 65% of the area as undisturbed habitat is identified in the woodland caribou boreal population recovery strategy (Environment Canada, 2012)).</p> <p>9. The Organization implements a strategy to reduce sourcing over the next 5 years from areas of woodland caribou critical habitat* where management plans do not meet the Federal Recovery Strategy.</p> <p>Guidance: Management plans that ‘meet the Federal Recovery Strategy’ would apply in areas where Control Measure #3, 7 or 10 are met.</p> <p>AND</p> <p>The Organization acts within their sphere of influence to publicly advocate to the relevant decision makers at the government level and other relevant forest industry partners about the need to finalize and implement legal requirements that meet the Federal Recovery Strategy.</p> <p>For woodland caribou boreal population:</p> <p>10. Evidence demonstrates that critical habitat* in the sourcing area is part of an ‘experimental adaptive range’ (as defined in the Federal Recovery Strategy for Woodland Caribou Action Plan¹, section 2 “Three Pillars of the Action Plan”), that is:</p> <ul style="list-style-type: none"> • recognized by provincial and federal governments; AND • directly addresses the impacts of forest management activities on critical habitat*; AND • consistent with the Federal Recovery Strategy. <p>¹ Environment and Climate Change Canada. 2018. Action Plan for the Woodland Caribou (Rangifer tarandus caribou), Boreal Population, in Canada – Federal Actions. Species at Risk Act Action Plan Series. Environment and Climate Change Canada, Ottawa. vii + 28 pp.</p>
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								<p>http://sararegistry.gc.ca/default.asp?lang=En&n=2FEAAC82-1#_doc</p> <p>NOTE 1: Critical habitat* is defined by SARA (section 2(1)) as: the habitat that is necessary for the survival or recovery of a listed wildlife species and that is identified as the species' critical habitat in the recovery strategy or in an action plan for the species. For some species, additional direction defining critical habitat exists within the specific recovery plan.</p> <p>NOTE 2: Experts* are defined as those who meet requirements provided in FSC-STD-40-005 V3-1 Annex C part 1.3.</p>	
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<p>63. Sites, resources, habitats, and landscapes of global or national cultural, archaeological, or historical significance, and/or of critical cultural, ecological, economic or religious/sacred importance for the traditional cultures of local communities or Indigenous Peoples are identified and protected (HCV6).</p>	<p>Non-negligible risk</p>	<p>Canada (CA)</p>	<p>All source types</p>	<p>63.1 HCV 6 is identified or its occurrence is likely in the area under assessment and is threatened by management activities</p>	<p>Indigenous Cultural Landscapes (ICLs) are important in Canada but not yet fully integrated into FSC standards, though this is planned for the next National Standard update. While HCV 6 and Principle 3 reference cultural sites, they lack explicit recognition of ICLs. Most provincial laws protect cultural sites but rarely address landscapes, leaving it to Certificate Holders and wood suppliers to support Indigenous aspirations for ICLs.</p>	<p>Stakeholder consultation</p>	<p>Recommended</p>	<p>Evidence of conflict</p>	<p>For sources of material originating directly from the forest of origin, primary producers* may demonstrate one or a combination of the following control measures:</p> <ol style="list-style-type: none"> 1. Indigenous Peoples with legal and/or customary rights within the Forest Management Unit do not oppose* the Forest Management Plan. <p>Guidance: *oppose = opposition demonstrated through active litigation, blockade, protest or other significant conflict of substantial magnitude.</p> <ol style="list-style-type: none"> 2. An agreement exists between Indigenous Peoples and the resource manager/supplier that follows the principles of Free, Prior and Informed Consent (FPIC). 3. An Indigenous-led or co-developed land use plan is in place within the supply area. Guidance: A land use plan in the context of this control measure is considered 'Indigenous-led' or 'co-developed' if the following criteria are in place. Either: <ul style="list-style-type: none"> • one or more Indigenous communities have entered into a government-to-government agreement with a province regarding the creation and implementation of a land use plan ("Agreement"), OR • the affected Indigenous community has consented to the process and plan outcome, as evidenced by a public declaration and resolution of the Indigenous governing body ("Consent"). If there is an Agreement, it must: <ul style="list-style-type: none"> • address forest management activities, AND • establish a mutually agreed mechanism to monitor the implementation of the land use plan. If there is Consent but not an Agreement, the land use plan must: <ul style="list-style-type: none"> • address forest management activities. 4. Best efforts to engage with Indigenous Peoples with legal and customary rights within the Forest Management Unit to understand if/how these rights are violated as a result of forest management activities, is demonstrated. Guidance: 'Best efforts to engage' should be aligned with the attributes of a 'culturally appropriate' engagement process. Refer to the FSC Canada National Forest Stewardship Standard (FSC-STD-CAN-01-2018) for a definition and discussion of 'culturally appropriate' engagement. <p>For non-primary producers (applicable for sources of material not originating directly from the forest of origin):</p> <ol style="list-style-type: none"> 5. A dispute resolution process is established specifically to address issues arising from violations of the right of Indigenous People related to forest management activities. The dispute resolution process is implemented in the event a dispute of substantial magnitude arises with the supply area. *Primary producer: An entity that receives materials (roundwood or chips) directly from the forest of origin.
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References									
Number	Short Name	Authors name / source name	Date (dd/mm/year)	Title in English	Title (in original language)	Link	Other Comments	Type of evidence	Justification of source
R1	Beckley (1998)	Beckley, T.	01/12/1998	Moving towards consensus-based forest management: A comparison of industrial, co-managed, community and small private forests in Canada.	Moving towards consensus-based forest management: A comparison of industrial, co-managed, community and small private forests in Canada.	http://www.cfs.nrcan.gc.ca/bookstore_pdfs/6008.pdf	The Forestry Chronicle, 74(5)	Scientific Journal Article	The study remains the most complete for comparing different forest management models (industrial, co-managed, community, and small private forests). Recent studies have expanded upon Beckley's 1998 analysis of forest management models in Canada but to the best of our knowledge, none of them provides as comprehensive a picture as this one.
R2	Natural Resources Canada (2024a)	Natural Resources Canada	14/05/2024	Canada's Forest Laws: Legality and sustainability.	Canada's Forest Laws: Legality and sustainability.	http://www.nrcan.gc.ca/forests/canada/sustainable-forest-management/13303		Report	
R3	National Council for Air and Stream Improvement (2021)	National Council for Air and Stream Improvement (NCASI)	01/06/2021	Compilation F5:F9of Canadian Provincial and Federal Regulations Relevant to Forest Management Activities		https://www.ncasi.org/Programs/Forestry/Resources/Compilation-of-Canadian-Regulations/Index.aspx	Additional information on the forestry regulatory environment in Canada	Other	Book
R4	Transparency International (2023)	Transparency International	31/01/2024	Corruption Perceptions Index 2023		https://www.transparency.org/en/countries/canada		Report	
R5	Natural Resources Canada (2024b)	Natural Resources Canada	14/05/2024	Forest Management Planning		http://www.nrcan.gc.ca/forests/canada/planning/17493		Report	
R6	Forest tenures in BC (2023)	British Columbia Ministry of Forests	10/10/2023	Example of Forest tenure in BC and the responsibility of the tenure holder for each form of tenure (Pages 10-13) and BC tenure application and award (p. 14-16)		https://www2.gov.bc.ca/assets/gov/farming-natural-resources-and-industry/forestry/timber-tenures/timber_tenures_brochure.pdf		Other	Government web page
R7	Canadian Council of Forest Ministers (2021)	Canadian Council of Forest Ministers	01/01/2022	Sustainable Forest Management in Canada: Canada's		https://www.ccmf.org/wp-content/uploads/2023		Report	

				Legal Forest Products.		/02/CCFM_SFMActsheet_UpdatedFeb2023.pdf			
R8	CRA tax fraud conviction statistics (2024)	Canada Revenue Agency	14/11/2024	Canada Revenue Agency tax fraud conviction statistics		https://www.canada.ca/en/revenue-agency/news/newsroom/criminal-investigations-actions-charges-convictions.html		Report	
R9	CRA (2024)	Canada Revenue Agency	14/11/2024	Canadian Corporation Income Tax Return		https://www.canada.ca/en/revenue-agency/services/tax/businesses/topics/corporations/corporation-income-tax-return.html		Report	
R10	CRA (2024a)	Canada Revenue Agency	14/11/2024	How we combat tax evasion and avoidance		https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/compliance/how-combat-tax-evasion-avoidance.html		Other	Government web page
R11	CRA (2024b)	Canada Revenue Agency	14/11/2024	Individual income tax return statistics for the 2024 tax-filing season		https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/individual-income-tax-return-statistics.html		Report	
R12	KPMG (2015)	KPMG	0/10/2015	Global Transfer Pricing Review Canada		https://home.kpmg.com/content/dam/kpmg/pdf/2015/12/tp-review-canada-v5.pdf		Report	The more recent reports about transfer pricing are less detailed (e.g., https://kpmg.com/kpmg-us/content/dam/kpmg/pdf/2023/kpmg-global-transfer-pricing-review.pdf)
R13	Exchange of Tax Information Portal: Canada (2024)		14/11/2024	Exchange of tax information portal		http://eoi-tax.org/jurisdictions/CA#default		Other	
R14	OECD (2022)	Organisation for Economic Cooperation and Development (OECD)	09/11/2022	Peer Review of the Automatic Exchange of Financial Account Information 2022		https://www.oecd-ilibrary.org/deliver/36e7cded-en.pdf?itemId=%2Fcontent%2Fpublication%2F36e7cded-en&mimeType=pdf		Report	
R15	Canadian Food Inspection Agency (2024)	Government of Canada	14/11/2024	Forestry - Exports		http://www.inspection.gc.ca/plants/forestry/exports/eng/13003		Report	

						80523318/1300380612246			
R16	Canadian Food Inspection Agency (2023)	Government of Canada	03/05/2023	Rationale for updated guidelines for determining whether a plant is regulated under Part V of the Seeds Regulations (Directive 2009-09)		https://inspection.canada.ca/en/plant-varieties/plants-novel-traits/applicants/directive-2009-09/rationale-updated-guidelines			
R17	Global Affairs Canada (2024)	Government of Canada	14/11/2024	Softwood lumber agreement		https://www.international.gc.ca/controls-controles/softwood-bois_oeuvre/index.aspx?lang=eng		<i>Other</i>	Agreement
R18	US Customs and Border Protection (2012)	Canada Border Services Agency	01/01/2012	Beyond the Border Action Plan Single Window Initiative: Canada/United States Data Alignment.		https://www.publicsafety.gc.ca/cnt/brdr-strtg/bynd-th-brdr/ctn-pln-en.aspx		<i>Other</i>	To our knowledge, the original 2011 "Beyond the Border Action Plan" remains the foundational document guiding U.S.-Canada perimeter security and economic competitiveness efforts.
R19	Natural Resources Canada (2024)	Natural Resources Canada	14/05/2024	Legality and Sustainability		http://www.nrcan.gc.ca/forests/canada/sustainable-forest-management/13303		<i>Report</i>	
R20	Natural Resources Canada - Government of Canada (2024)	Natural Resources Canada	14/05/2024	Canada's Forest Laws: Legality and sustainability		http://www.nrcan.gc.ca/forests/canada/sustainable-forest-management/13303		<i>Report</i>	
R21	Government of Canada (2024)	Parks Canada	14/05/2024	Acts and Regulations: Protected Areas		https://www.canada.ca/en/environment-climate-change/services/national-wildlife-areas/protected-area-reference-documents/acts-regulations.html		<i>Other</i>	Government web page
R22	Lahey (2018)	Lahey, W.	01/08/2018	An Independent Review of Forest Practices in Nova Scotia Executive Summary Conclusions and Recommendations		https://novascotia.ca/natr/forestry/forest_review/Lahey_FP_Review_Report_ExecSummary.pdf		<i>Report</i>	Independent Review of Forest Practices in Nova Scotia provides a strategic framework for transforming forestry practices to achieve a harmonious balance between ecological preservation and

									economic development, ensuring the sustainability of the province's forests for future generations. It is the most recent review of forestry practices in NS.
R23	Ecojustice (2012)	Ecojustice	01/01/2012	Failure to Protect: Grading Canada's Species at Risk Laws.		https://www.ecojustice.ca/wp-content/uploads/2014/08/Failure-to-protect_Grading-Canadas-Species-at-Risk-Laws.pdf		Report	There is no publicly available update to Ecojustice's 2012 report, "Failure to Protect: Grading Canada's Species at Risk Laws.
R24	The State of Canada's Parks (2021)	Canadian Parks and Wilderness Society (CPAWS)	01/06/2021	A report card on Canada's progress in protecting its land and ocean.		https://cpaws.org/wp-content/uploads/2021/06/cpaws-reportcard2021-web.pdf		Report	
R25	Natural Resources (2016)	Office of the Auditor General of Canada	01/06/2016	Report of the Auditor General • Natural Resources • June 2016. Species at Risk: Management of Conservation and Recovery.		https://oag-nr.ca/audit-reports/june-2016-report/chapter-3		Report	Auditor General's report has significant credibility in Canada. There is no more recent report on endangered species in Nova Scotia.
R26	Government of Canada - Species at Risk Public Registry (2017)	Environment and Climate Change Canada	01/02/2017	Canada-British Columbia Southern Mountain Caribou (Central Group) Protection Study.		https://www.registrel-sararegistry.gc.ca/virtual_sara/files/ProtectionStudy-Smc-central-v01-0217-Eng.pdf		Report	
R27	Government of Canada - Species at Risk Public Registry (2015)	Environment and Climate Change Canada	06/10/2015	Caribou Boreal population		https://species-registry.canada.ca/index-en.html#/species/636-252			Last minister's receipt date of the boreal caribou COSEWIC assessment.
R28	Betts et al (2022)	Matthew G. Betts, Zhiqiang Yang, Adam S. Hadley, Adam C. Smith, Josée S. Rousseau, Joseph M. Northrup, Joseph J. Nocera, Noel Gorelick, Brian D. Gerber	11/03/2022	Forest degradation drives widespread avian habitat and population declines		https://www.conservationscouncil.ca/wp-content/uploads/2022/04/Forest-degradation-drives-widespread-avian-habitat-and-population-declines.pdf		Report	
R29	National Resource Canada (2020)	Natural Resources Canada	08/12/2020	Project: Genomics of tree adaptation		https://cfs.nrcan.gc.ca/projects/87		Other	Government web page
R30	Barfoot & Bhajan (2024)	Pierre Trudeau Barfoot, Marco Poilievre Bhajan	01/09/2024	Effects of Genetically Modified Crops on		https://jbmij.org/system/index.php/home/article/view/24/22		Scientific Journal Article	

				the Environment in Canada					
R31	FastTRAC II Project (2024)	FastTrac Project II	14/11/2024	Fast tests for rating and amelioration of conifers (FastTRAC)		http://fasttracproject.ca/en/home/		Other	Website
R32	Amnesty International (2024)	Amnesty International	23/04/2024	Amnesty International Annual Report: The State of the World's Human Rights		https://www.amnesty.org/en/documents/po10/7200/2024/en/		Other	Website
R33	ILO Core Conventions Database (2024)	International Labour Organization	11/14/2024	ILO Core Conventions Database		https://www.ilo.org/dyn/normlex/en/f?p=NO:11001:0::NO::	<ul style="list-style-type: none"> • C29 Forced Labour Convention, 1930 • C87 Freedom of Association and Protection of the Right to Organise Convention, 1948 • C98 Right to Organise and Collective Bargaining Convention, 1949 • C100 Equal Remuneration Convention, 1951 • C105 Abolition of Forced Labour Convention, 1957 • C111 Discrimination (Employment and Occupation) Convention, 1958 • C138 Minimum Age Convention, 1973 • C182 Worst Forms of Child Labour Convention, 1999 	Other	Website
R34	Status of ratification of fundamental ILO conventions (2024)	International Labour Organization	11/14/2024	Status of ratification of fundamental ILO conventions		http://www.ilo.org/dyn/normlex/en/f?p=1000:11001:0::NO::	As of January 2019, all 8 of the fundamental conventions are in force in Canada.	Other	Website
R35	ILO Canada (2024)	International Labour Organization	11/14/2024	ILO Canada		http://www.ilo.org/dyn/normlex/en/f?p=1000:11200:0::NO:11200:P11200_COUNTRY_ID:102582.	ILO Canada	Other	Website
R36	ILO Declaration on Fundamental Principles and Rights at Work (2024)	International Labour Organization	11/14/2024	ILO Declaration on Fundamental Principles and Rights at Work Country Reports		http://www.ilo.org/declaration/lang-en/index.htm	Source of several reports. Search for 'racial discrimination', 'child labour', 'forced labour', 'gender equality', 'freedom of association'	Report	

							Constitutional law includes provisions on human rights, fundamental freedoms prohibiting discrimination on different grounds, including disability. No mention of the forest sector in Canada. No specified risk information found on child labour in Canada.		
R37	OHCHR (2024)	United Nations Committee on the Rights of the Child	11/14/2024	Office of the United Nations High Commissioner for Human Rights (OHCHR), Committee on Rights of the Child		http://www.ohchr.org/EN/HRBodies/CRC/Pages/CRCIndex.aspx	Economic exploitation, including child labour: "The Committee regrets the lack of information provided in the State party's report regarding child labour and exploitation, and notes with concern that data on child labour is not systematically collected in all provinces and territories. The Committee is also concerned that the State party lacks federal legislation establishing the minimum age of employment within the provinces and territories. The Committee also expresses concern that in some provinces and territories, children of 16 years of age are permitted to perform certain types of hazardous and dangerous work."	Other	Website
R38	The ITUC Global Rights Index (2024)	International Trade Union Confederation (ITUC)	01/06/2024	2024 ITUC GLOBAL RIGHTS INDEX		https://www.ituc-csi.org/full-report	Canada has a rating of 3: repeated violations of rights.	Report	

R39	The Global Slavery Index (2023)	Walk Free Foundation	01/07/2023	The Global Slavery Index 2023		https://cdn.walkfree.org/content/uploads/2023/05/17114737/Global-Slavery-Index-2023.pdf		Report	
R40	Ontario Ministry of Labour. Minimum Wage (2024)	Government of Ontario	01/01/2024	Ontario Ministry of Labour. Minimum Wage		https://www.labour.gov.on.ca/english/hs/min_age.php	There are minimum age requirements for certain industries and workplaces set by laws other than the Employment Standard Act. The Occupational Health and Safety Act sets the minimum ages to work as follows: ... 16 years of age for construction and logging operations	Other	Government web page
R41	Manitoba "Young Employees" (2024)	Government of Ontario	01/01/2024	Manitoba "Young Employees"		http://www.gov.mb.ca/labour/standards/doc_young_workers_factsheet.html	Employees under 18 years old cannot work in the following industries: Forestry Saw or pulp mills ... Additional restrictions may be put on permits to ensure the work will not harm the safety or wellbeing of the child.	Other	Government web page
R42	Alberta. Employees under 18 fact sheet (2024)	Government of Alberta	14/11/2024	Alberta Ministry of Labour. Minimum Wage		https://work.alberta.ca/employment-standards/employees-under-18.html	Employees 12 to 14 years old need a permit from Employment Standards to work at jobs other than clerking in an office or retail store, delivering flyers, or certain approved duties in the restaurant industry Employees 15 to 17 years old have special restrictions when employed by restaurants, bars, all retail stores, gas stations, hotels and motels New employment standards came into effect on January 1,	Other	Government web page

							2018. Read about the changes.		
R43	Public Service Labour Union Relations Board Collective Bargaining (2024)	Government of Canada	14/11/2024	Public Service Labour Union Relations Board Collective Bargaining		https://www.tbs-sct.gc.ca/agreements-conventions/index-eng.aspx		Other	Government web page
R44	Ministry of Labour – collective bargaining agreements (2024)	Government of Ontario	14/11/2024	Ministry of Labour – collective bargaining agreements		http://www.labour.gov.on.ca/english/lr/services/		Other	Government web page
R45	Saskatchewan Federation of Labour v. Saskatchewan (2015)	Goldblatt Partners	30/01/2015	Saskatchewan Federation of Labour v. Saskatchewan. January 30, 2015.		http://www.sgmlaw.com/en/about/SaskRttoStrike.cfm	In 2015, the Supreme Court of Canada recognized the constitutional right to strike in Saskatchewan Federation of Labour v. Saskatchewan. The Court found that the right to strike is an indispensable component of the right to collective bargaining. This decision, along with two others (MPAO and Meredith) in 2015, are argued to resoundingly affirm that the right to strike is protected by section 2(d) of the Charter of Rights and Freedoms.	Other	Government web page
R46	Statistics Canada (2021)	Statistics Canada	01/01/2022	Aboriginal Peoples in Canada: Keys results from the 2021 census		https://www.statcan.gc.ca/en/subjects-start/indigenous_peoples		Report	
R47	Government of Canada - First Nations Profile Interactive Map (2012)	Government of Canada	01/01/2012	Government of Canada - First Nations Profile Interactive Map		https://geo.sac-isc.gc.ca/cippn-fnpim/index-eng.html		Other	Map
R48	ILO (2024)	International Labour Organization (ILO)	14/11/2024	ILO: Up-to-date Conventions & Protocols not ratified by Canada		http://www.ilo.org/dyn/normlex/en/f?p=1000:11210:0::NO:11210:P11210_COUNTRY_ID:102582		Website	
R49	Bell & Henderson (2019)	Catherine Bell, William B. Henderson	11/12/2019	Rights of Indigenous Peoples in Canada. Last edited 2017.		https://www.thecanadianencyclopedia.ca/en/article/aboriginal-rights/		Article	
R50	UN Committee on the Elimination of Racial	UN Committee on the Elimination of Racial Discrimination	13/09/2017	Concluding observations on the combined twenty-		https://tbinternet.ohchr.org/_layouts/treatybodyexternal/Downlo		Report	This is the most recent review of

	Discrimination (2017)			first to twenty-third period reports of Canada. CERD/C/CAN/CO/21-23.		ad.aspx?symbolno=CE RD%2fC%2fCAN%2fCO%2f21-23&Lang=en			discrimination in Canada by OHCHR
R51	Government of Canada - Aboriginal Consultation and Accommodation (2011)	Government of Canada	01/03/2011	Aboriginal Consultation and Accommodation: Updated Guidelines for Federal Officials to Fulfill the Duty to Consult		https://www.rcaanc-cirnac.gc.ca/eng/1100100014664/1609421824729		Other	Government web page
R52	Human Rights Council Working Group on the Universal Periodic Review (2023)	United Nations Human Rights Council	12/09/2023	United Nations Human Rights Council Working Group on the Universal Periodic Review. Forty-fourth session. 6-17 November 2023. National report submitted pursuant to Human Rights Council resolutions 5/1 and 16/21* Canada		https://documents.un.org/doc/undoc/gen/g23/184/66/pdf/g2318466.pdf		Report	
R53	Human Rights Watch (2023)	Human Rights Watch	01/01/2023	World Report 2023 for Canada.		https://www.hrw.org/world-report/2023/country-chapters/canada		Report	
R54	Haida Gwaii Observer (2017)	Haida Nation	01/08/2017	Old Massett launches blockade against logging close to New Town.		https://www.haidagwaiiobserver.com/local-news/old-masset-residents-and-supporters-put-up-logging-blockade/		Article	
R55	Amnesty International Canada (2019)	Amnesty International	05/30/2019	Grassy Narrows deserves better than delays and half-measures		https://www.amnesty.ca/our-work/issues/indigenous-peoples/indigenous-peoples-in-canada/grassy-narrows		Other	Website
R56	Government of Ontario: The Algonquin Land Claim (2024)	Government of Ontario	14/11/2024	Government of Ontario: The Algonquin Land Claim		https://www.ontario.ca/page/algonquin-land-claim		Other	Government web page
R57	FSC Canada (2019)	FSC Canada	13/08/2019	FSC Canada Guidance on Free, Prior and Informed Consent (FPIC).		https://ca.fsc.org/ca-en/forest-management/free-prior-and-informed-consent		Other	Website

R58	CBC News (2019)	CBC News	24/10/2019	B.C. commits to being 1st province in Canada to put UNDRIP into legislation		https://www.cbc.ca/news/indigenous/b-c-commits-to-being-1st-province-in-canada-to-put-undrip-into-legislation-1.5018447		Article	
R59	Historical Canada (2019)	Albers, A.	19/08/2019	Indigenous People: Specific Land Claims		https://www.thecanadianencyclopedia.ca/en/article/specific-claims/		Article	
R60	Swain & Baillie	Swain H. and J. Baillie/ Canadian Business Law Journal	01/01/2015	Tsilhqot'in Nation v. British Columbia: Aboriginal Title and Section 35. Commentaries		https://www.uvic.ca/research/centres/globalstudies/assets/docs/Tsilhqotin case review 13.pdf		Scientific Journal Article	The 2014 Supreme Court of Canada (SCC) decision in Tsilhqot'in Nation v. British Columbia was a landmark case.
R61	Poplar and Willow Council of Canada (2024)	Poplar and Willow Council of Canada	01/01/2024	Poplar and Willow Council of Canada. 2018. Poplar and willow statistics.		http://www.poplar.ca/article/poplar-and-willow-statistics-130.asp		Other	Website
R62	Government of Canada (2023)	Government of Canada	23/08/2023	National Deforestation Monitoring System (NDMS)		https://open.canada.ca/data/en/dataset/d0b4f5b9-8123-472f-affc-245df0d11c21		Other	Website
R63	Greenhouse Gas Inventory (2024)	Environnement et Changement climatique Canada	21/02/2024	Where Canada's greenhouse gas emissions come from: 2024 National Greenhouse Gas Inventory		https://www.canada.ca/en/environment-climate-change/news/2024/05/where-canadas-greenhouse-gas-emissions-come-from-2024-national-greenhouse-gas-inventory.html		Article	
R64	Forest Practices Board (2015)	Canadian Council of Forest Ministers	01/06/2015	Access Management and Resource Roads: 2015 Update.		https://www.bcfpb.ca/wp-content/uploads/2017/05/SR49-Access-Management.pdf		Report	
R65	Natural Resources Canada (2020)	Natural Resources Canada	29/06/2020	Forest Land Ownership	Forest Land Ownership	https://natural-resources.canada.ca/our-natural-resources/forests/sustainable-forest-management/forest-land-ownership/17495	94% owned by gov.	Other	Website
R66	Canadian Forest Owners (2024)	Canadian Forest Owners	29/06/2020	Canada's Forest Land		https://www.forestowners.ca/about/canadas-forest-land/	Description Private Woodlots	Other	Website
R67	Lord & Roberge (2024)	Lord C., Roberge D./ Kart og Plan, Vol.117, Iss. 2	27/08/2024	Land Tenure Systems, Land Governance in Canada and Accreditation	Land Tenure Systems, Land Governance in Canada and Accreditation	https://www.idunn.no/doi/10.18261/kp.117.2.3		Article	

				Arrangements for Cadastral Surveyors	Arrangements for Cadastral Surveyors				
R68	Aragon & Kessler (2018)	Aragon F. M., Kessler A./	01/0111/2018	Property rights on First Nations' reserve land	Property rights on First Nations' reserve land	https://www.sfu.ca/~f-aragons/index/Research_files/lawful.pdf	Aboriginal lands	Article	It is the best source we found about the property rights on reserves.
R69	World Bank Group (2024)	World Bank Group	01/09/2023	World Governance Indicator		https://www.worldbank.org/en/publication/worldwide-governance-indicators/interactive-data-access	Percentile Corruption	Other	
R70	Government of British Columbia (2024)	Government of British Columbia - Natural Resources - Forestry	09/04/2024	Logging Tax		https://www2.gov.bc.ca/gov/content/taxes/natural-resource-taxes/forestry/logging-tax		Other	Government web page
R71	Revenu Quebec (2024)	Revenu Quebec	01/01/2024	General Denunciation Program	Programme General de Denonciation	https://www.revenuquebec.ca/fr/une-mission-des-actions/assurer-la-conformite-fiscale/denonciation/programme-general-de-denonciation/		Other	Government web page
R72	CRA (2024)	Canada Revenue Agency	26/06/2024	Reporting suspected tax or benefit cheating in Canada		https://www.canada.ca/en/revenue-agency/programs/about-canada-revenue-agency-cra/suspected-tax-cheating-in-canada-overview.html		Other	Government web page
R73	CRA 2(2024)	Canada Revenue Agency	05/02/2024	Combating carousel schemes		https://www.canada.ca/en/revenue-agency/campaigns/tax-schemes/combating-carousel-schemes.html		Other	Government web page
R74	Public Prosecution Service Canada (2024)	Public Prosecution Service Canada	2024	Annual Report 2022-2023		https://www.ppsc-sppc.gc.ca/eng/pub/arr-2022_2023/index.html	Customs Act700 Income Tax Act436 Excise Act, 2001364	Report	
R75	CRA 3 (2024)	Canada Revenue Agency	29/08/2024	Overall federal tax gap report: Estimates and key findings for non-compliance, tax years 2014-2018		https://www.canada.ca/en/revenue-agency/corporate/about-canada-revenue-agency-cra/tax-canada-a-conceptual-study/tax-gap-brief-overview/overall-		Report	

						federal-tax-gap-report.html			
R76	UNECE (2023)	UNECE Committee on Forests and the Forest Industry	01/01/2023	Trends and Prospects		https://unece.org/sites/default/files/2023-11/CANADA%20UNEC%20Market%20Report%202023_Final%20docx.pdf		Report	
R77	CFFP (2024)	Chaire en fiscalite et en finances publiques	01/01/2022	Canada and the exchange of tax information - A map to explore Canada's mechanisms for the exchange of tax information		https://cffp.recherche.usherbrooke.ca/outils-ressources/canada-exchange-information/		Other	Map
R78	Supreme Court of Canada (2012)	Supreme Court of Canada	18/10/2012	Canada v. GlaxoSmithKline Inc.		https://decisions.scc-csc.ca/scc-csc/scc-csc/en/item/12613/index.do		Other	Supreme Court Judgement which set the precedent for transfer pricing.
R79	Ressources Naturelles et Forets Québec (2023)	Ressources Naturelles et Forets	01/01/2022	List of offenders against the law on sustainable forest management	Liste de contrevenants a la loi de l'aménagement durable du territoire forestier	https://cdn-contenu.quebec.ca/cdn-contenu/forets/documents/Infractions/Contrevenants-1re-parution_2023.jpg		Statistics & Figures	
R80	Managed Forest Council (2024)	Managed Forest Council	01/01/2022	Private Managed Forest Land Legislation		Private Managed Forest Land Legislation - Managed Forest Council		Other	Website
R81	Environment and Energy Ontario (2024)	Environment and Energy Ontario	27/05/2024	Forest management policies		https://www.ontario.ca/page/forest-management-policies	published 17/07/2014	Other	Government web page
R82	CIF (2022)	Canadian Institute of Forestry/ Voice of Forest Practitioners	13/05/2022	Summary of the Canadian Forestry Regulations and Standards		https://www.cif-ifc.org/wp-content/uploads/2022/05/CIF-IFC-Summary-CanadianForestryRegs_May2022.pdf		Article	
R83	Rendez-vous sur la foret quebecoise (2023)	Fédération des producteurs forestiers du Québec; Regroupement des sociétés d'aménagement forestier du Québec; Association des entrepreneurs en travaux sylvicoles du Québec	01/11/2023	Issues related to wood production in Quebec's private forests	Enjeux liés à la production de bois dans les forêts privées québécoises	https://mffp.gouv.qc.ca/documents/forets/rendezvousdelaforet/enjeux-production-bois-forets-privees.pdf		Article	
R84	MFC 2 (2024)	Managed Forest Council	03/07/2024	MF Inspection Program 2024		https://www.mfcouncil.ca/mf-inspection-program-2024/		Other	Website

R85	Spills and Environmental emergencies BC (2024)	Spills and Environmental emergencies BC	04/11/2024	Spill incidents		https://www2.gov.bc.ca/gov/content/environment/air-land-water/spills-environmental-emergencies/spill-incidents		Other	Government web page
R86	Forest Safety News (2023)	Forest Safety News	09/2023	Work-Related Deaths & Injuries		https://www.bcforestsafe.org/wp-content/uploads/2023/08/FSN_Sept2023.WorkRelatedDeathandInjuries.pdf		Report	
R87	MLTSD Ontario (2023)	Ministry of Labour, Training and Skills Development Ontario	15/02/2023	Published plans and annual reports 2022-2023: Ministry of Labour, Training and Skills Development		https://www.ontario.ca/page/published-plans-and-annual-reports-2022-2023-ministry-labour-training-and-skills-development		Report	
R88	MLITSD Ontario (2024)	Ministry of Labour, Immigration, Training and Skills Development (MLITSD) Ontario	04/11/2024	Employment standards enforcement statistics		https://www.ontario.ca/document/your-guide-employment-standards-act-0/employment-standards-enforcement-statistics		Report	
R89	WorkSafe BC (2024)	WorkSafe BC	02/01/2024	Statistics 2022		https://www.worksafebc.com/en/resources/about-us/annual-report-statistics/2022-statistics?lang=en		Report	
R90	UNIFOR (2022)	UNIFOR	01/01/2022	Forestry Sector Profile, 2022		https://www.unifor.org/sites/default/files/documents/Unifor-Forestry-2022-EN.pdf		Report	
R91	IS Quebec (2024)	Institut de la Statistique Québec	01/01/2024	Statistical showcase on equality between women and men - Highlights	Vitrine statistique sur l'égalité entre les femmes et les hommes - Faits saillants	https://statistique.quebec.ca/vitrine/egalite/ensemble/faits-saillants#education		Other	Government web page
R92	IS Quebec (2024a)	Institut de la Statistique Québec	01/01/2024	Jobs in certain professional groups with responsibility	Emplois dans certains groupes professionnels à responsabilité	https://statistique.quebec.ca/vitrine/egalite/dimensions-egalite/pouvoir/emplois-certains-groupes-professionnels-responsabilite?onglet=ensemble-de-la-population		Other	Government web page
R93	GA Canada (2024)	Global Affairs Canada	26/09/2024	Softwood Lumber Recent Developments		https://www.international.gc.ca/controls-controles/softwood-bois_oeuvre/recent.aspx?lang=eng		Report	

R94	GA Canada (2024a)	Global Affairs Canada	13/08/2024	Statement by Minister Ng on U.S. Department of Commerce fifth review of duties on Canadian softwood lumber		https://www.canada.ca/en/global-affairs/news/2024/08/statement-by-minister-ng-on-us-department-of-commerce-fifth-review-of-duties-on-canadian-softwood-lumber.html		Other	Government web page
R95	Auditor General of Canada (2017)	Auditor General of Canada	01/05/2017	2017 Spring Reports of the Auditor General of Canada to the Parliament of Canada Report 3— Preventing Corruption in Immigration and Border Services		https://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_03_e_42225.html	See especially: https://www.oag-bvg.gc.ca/internet/English/parl_oag_201705_03_e_42225.html #p97	Report	
R96	NRC (2023)	Natural Resources Canada	01/06/2023	THE STATE OF CANADA'S FORESTS Annual Report 2023	L'ÉTAT DES FORÊTS AU CANADA Rapport annuel 2023	https://ressources-naturelles.canada.ca/sites/nrcan/files/forest/sof2023/NRCAN_Sof_Forest_Annual_2023_FR_Vf(1).pdf		Report	
R97	NFD (2024)	National Forestry Database	01/01/2023	National Forestry Database		http://nfdp.ccfm.org/en/download.php	Database	Other	
R98	EE Ontario (2024)	Environment and Energy Ontario	12/08/2024	Independent Forest Audits		https://www.ontario.ca/page/independent-forest-audits		Other	Government web page
R99	WCS Canada (2024)	Wildlife Conservation Society Canada	01/01/2022	SHAPE of Nature: Globally threatened ecosystems		https://wcscanada.org/resources/shape-of-nature-globally-threatened-ecosystems/		Report	
R100	CFS (2024)	Canadian Forest Service	01/01/2024	Genetically Modified Trees		https://cfs.nrcan.gc.ca/pubwarehouse/pdfs/18459_e.pdf		Report	

Legislation

Number	Short reference name	Full title (English)	Full title (original language)	Date of signature or enacted (dd/mm/year)	Effective date (dd/mm/year)	if no longer valid, since when? (dd/mm/year)	Relevant legal implementing authority	Additional Comments	Link
L1	BC Forest Act part 3	BC Forest Act part 3 Disposition of Timber by the Government, Division 1 - Forms of Rights to Crown Timber	BC Forest Act part 3 Disposition of Timber by the Government, Division 1 - Forms of Rights to Crown Timber	29/06/1978	01/01/1979		Government of British Columbia		http://www.bclaws.ca/civix/document/id/lc/statreg/96157_03
L2	Ontario Forest Tenure Modernization Act	Ontario Forest Tenure Modernization Act, 2011, S.O. 2011, c. 10	Ontario Forest Tenure Modernization Act, 2011, S.O. 2011, c. 10	01/06/2011	01/06/2011		Government of Ontario		www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_11o10_e.htm
L3	Sustainable Forest Development Act section VI Droits forestiers, line 73)	Sustainable Forest Development Act section VI Forestry Permits, line 73)	Loi sur l'aménagement durable du territoire forestier, Section VI Droits Forestiers	30/03/2010	01/04/2013		Government of Quebec	Quebec	http://www.canlii.org/en/qc/laws/stat/cqlr-c-a-18.1/latest/cqlr-c-a-18.1.html
L4	BC Forest Act. Licence to Cut Regulation	Forest Act Licence to Cut Regulation	Forest Act Licence to Cut Regulation	17/12/2004	17/12/2004		Government of British Columbia		http://www.bclaws.ca/Recon/document/ID/freeside/221_2006
L5	BC Logging Tax Act	Logging Tax Act [RSBC 1996] CHAPTER 277	Logging Tax Act [RSBC 1996] CHAPTER 277	29/06/1978	29/06/1978		Government of British Columbia		http://www.bclaws.ca/civix/document/id/complete/statreg/96277_01
L6	Crown Forest Sustainability Act - Section V	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	09/12/1994	01/04/1995		Government of Ontario		http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_94c25_e.htm - BK54
L7	Canadian harmonized sales tax requirements	Goods and Services Tax / Harmonized Sales Tax (GST/HST) Credit and Related Benefits and Credits v 2.0	Goods and Services Tax / Harmonized Sales Tax (GST/HST) Credit and Related Benefits and Credits v 2.0	N/A	N/A		Canadian Revenue Agency		https://www.canada.ca/en/revenue-agency/services/about-canada-revenue-agency-Canadian-Revenue-Agency/protecting-your-privacy/privacy-impact-assessment/goods-services-tax-harmonized-sales-tax-gst-hst-credit-related-benefits-v2.html

L8	Quebec Sales tax	GST/HST and QST	TPS/TVH et TVQ	N/A	N/A		Revenu Quebec		https://www.revenuquebec.ca/en/businesses/consumption-taxes/gsthst-and-gst/
L9	Canadian Income Tax Act	Income Tax Act R.S.C., 1985, c. 1 (5th Supp.)	Income Tax Act R.S.C., 1985, c. 1 (5th Supp.)	23/12/1970	01/01/1972		Canadian Revenue Agency		http://laws.justice.gc.ca/eng/acts/l-3.3/
L10	Canada - OECD Anti-Bribery Convention	Convention on Combating Bribery of Foreign Public Officials in International Business Transactions	Convention on Combating Bribery of Foreign Public Officials in International Business Transactions	21/11/1997	15/02/1999		OECD		http://www.oecd.org/daf/anti-bribery/canada-oecdanti-briberyconvention.htm
L11	Québec's forest regulation standards	Quebec's regulation respecting standards of forest management for forests in the domain of the State, chapter A-18.1, r.7	Québec's Règlement sur l'aménagement durable des forêts du domaine de l'État, chapitre A-18.1, r.7	01/04/2003	01/04/2003		Government of Quebec		http://legisquebec.gouv.qc.ca/fr/ShowDoc/cr/A-18.1.%20r.%200.01/
L12	Crown Forest Sustainability Act (Part IV forest operations)	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	17/06/1980	17/06/1980		Government of Ontario	Ontario	http://www.e-laws.gov.on.ca/html/statutes/english/elaws_statutes_94c25_e.htm
L13	WAR	Wildlife Area Regulations (WAR)	Wildlife Area Regulations (WAR)	13/09/1973	13/09/1973		Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/regulations/C.R.C., c. 1609/index.html
L14	Canada Wildlife Act	Canada Wildlife Act (CWA)	Canada Wildlife Act (CWA)	17/12/1992	14/05/1996		Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/acts/W-9/
L15	About WAPRIITA	About WAPPRIITA: wild species protection and trade	About WAPPRIITA: wild species protection and trade	29/08/1917	29/08/1917		Environment and Climate Change Canada		http://www.ec.gc.ca/alef-ewe/default.asp?lang=en&n=65FDC5E7-1
L16	MBCA	Migratory Birds Convention Act (MBCA)	Migratory Birds Convention Act (MBCA)	12/12/2002	05/06/2003		Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/acts/M-7.01/index.html
L17	SARA	Species At Risk Act (SARA)	Species At Risk Act (SARA)	23/06/1992	19/01/1995		Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/acts/S-15.3/index.html
L18	CEAA	Canadian Environmental Assessment Act (CEAA)	Canadian Environmental Assessment Act (CEAA)	27/12/1947	27/12/1947	06/07/2012	Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/acts/C-15.2/index.html
L19	MBSR	Migratory Bird Sanctuary Regulations (MBSR)	Migratory Bird Sanctuary Regulations (MBSR)	03/03/1973	01/07/1975		Environment and Climate Change Canada		http://laws-lois.justice.gc.ca/eng/regulations/C.R.C., c. 1036/index.html

L20	CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)	30/03/2004	15/04/2004		Environment and Climate Change Canada	http://www.ec.gc.ca/cites/
L21	WorkSafeBC	WorkSafeBC. Part 26: Forestry Operations and Similar Activities.	WorkSafeBC. Part 26: Forestry Operations and Similar Activities.	17/06/1976	01/02/1977		WorkSafeBC	https://www.worksafebc.com/en/law-policy/occupational-health-safety/searchable-ohs-regulation/ohs-regulation/part-26-forestry-operations
L22	SafeWork Manitoba	Manitoba Workplace Safety and Health is responsible for the legal aspect of keeping the province's workers safe on the job.	Manitoba Workplace Safety and Health is responsible for the legal aspect of keeping the province's workers safe on the job.	09/12/1993	01/01/1996		SafeWork Manitoba	https://www.safemanitoba.com/Topics/Pages/Legislation.aspx
L23	Saskatchewan Occupational Health and Safety Act	Saskatchewan Occupational Health and Safety Act (PART XXVIII Forestry and Mill Operations)	Saskatchewan Occupational Health and Safety Act (PART XXVIII Forestry and Mill Operations)	14/12/1978	01/10/1979		Government of Saskatchewan	http://www.qp.gov.sk.ca/documents/English/Regulations/Regulations/O1-1R1.pdf
L24	Alberta Occupational Health and Safety Act	Occupational Health and Safety Act	Occupational Health and Safety Act	15/04/1998	15/04/1998		Government of Alberta	http://work.alberta.ca/occupational-health-safety/307.html
L25	Alberta Occupational Health and Safety Regulation	Occupational Health and Safety Regulation	Occupational Health and Safety Regulation	01/10/2003	01/10/2003		Government of Alberta	https://kings-printer.alberta.ca/570.cfm?frm_isbn=9780779826803&search_by=link
L26	Alberta Occupational Health and Safety Code	Occupational Health and Safety Code	Occupational Health and Safety Code	14/11/2001	29/11/2001		Government of Alberta	https://kings-printer.alberta.ca/documents/OHS/OHSCode_March_2023.pdf
L27	Québec Health and Safety Regulation Specific to Forestry Operations	Regulation respecting health and safety in forest development work	Règlement sur la santé et la sécurité dans les travaux d'aménagement forestier	20/12/1985	20/12/1985		Government of Quebec	http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=3&file=/S_2_1/S2_1R12_1.HTM
L28	Canada Labour Code	Canada Labour Code (R.S.C., 1985, c. L/2)	Canada Labour Code (R.S.C., 1985, c. L/2)	30/07/1996	30/07/1996	14/10/2024	Canada Industrial Relations Board	http://laws-lois.justice.gc.ca/eng/acts/L-2/index.html
L29	BC Employment Standards Act	Employment Standards Act [RSBC 1996] CHAPTER 113	Employment Standards Act [RSBC 1996] CHAPTER 113	13/05/1988	13/05/1988		Government of British Columbia	http://www.bclaws.ca/Recon/document/ID/freeside/00_96113_0_1

L30	Alberta Employments Standards Code	Alberta Employments Standards Code Revised Statutes of Alberta 2000 Chapter E-9	Alberta Employments Standards Code Revised Statutes of Alberta 2000 Chapter E-9	21/12/2000	04/09/2001		Government of Alberta		http://www.qp.alberta.ca/documents/acts/e09.pdf
L31	Manitoba Employment Standards Code	Employment Standards	Employment Standards	15/05/2013	29/04/2014		Government of Manitoba		http://www.gov.mb.ca/labour/standards/
L32	The Saskatchewan Employment Act	The Saskatchewan Employment Act	The Saskatchewan Employment Act	20/12/1979	01/04/1980		Government of Saskatchewan		http://www.qp.gov.sk.ca/documents/English/Statutes/Statutes/s15-1.pdf
L33	Quebec's Act Respecting Labour Standards	Chapter N-1.1 Act respecting labour standards	Chapter N-1.1 Act respecting labour standards	18/12/1986	01/01/1987		Government of Quebec		http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=2&file=/N11/N11A.html
L34	Saskatchewan's Forest Resources Management Act	CHAPTER F-19.1 An Act respecting the Management of Forest Resources	CHAPTER F-19.1 An Act respecting the Management of Forest Resources	30/03/2010	01/04/2013		Government of Saskatchewan	includes a duty to consult aboriginals- Clause 39 section 2(c))	http://www.qp.gov.sk.ca/documents/english/statutes/statutes/f19-1.pdf
L35	Sustainable Forest Development Act	Chapter A-18.1 Sustainable Forest Development Act	Chapter A-18.1 Sustainable Forest Development Act	06/12/1951	03/04/1952		Government of Quebec		https://www.legisquebec.gouv.qc.ca/fr/document/lc/A-18.1/20120530?langCont=en
L36	IPPC	International Plant Protection Convention	International Plant Protection Convention	01/04/2013	01/04/2013		UN FAO		https://www.ippc.int/en/
L37	Quebec Regulation for Timber Measurement	Chapter A-18.1, r. 5.1 Regulation respecting the scaling of timber harvested in forests in the domain of the State	Chapitre A-18.1, r. 5.1 Règlement sur le mesurage des bois récoltés dans les forêts du domaine de l'État	21/06/2021	21/06/2021		Government of Quebec		http://www2.publicationsduquebec.gouv.qc.ca/dynamicSearch/telecharge.php?type=1&file=40351.PDF
L38	United Nations Declaration on the Rights of Indigenous Peoples	United Nations Declaration on the Rights of Indigenous Peoples Act S.C. 2021, c. 14	United Nations Declaration on the Rights of Indigenous Peoples Act S.C. 2021, c. 14	29/03/1982	17/04/1982		United Nations Declaration on the Rights of Indigenous Peoples		https://laws-lois.justice.gc.ca/eng/acts/U-2.2/page-1.html
L39	1982 Constitution Act, Recognition of existing aboriginal and treaty rights	Constitution Act, 1982 Part II Rights of the Aboriginal Peoples of Canada, Recognition of existing aboriginal and treaty rights	Constitution Act, 1982 Part II Rights of the Aboriginal Peoples of Canada, Recognition of existing aboriginal and treaty rights	03/06/2010	03/06/2010				https://laws-lois.justice.gc.ca/eng/const/page-12.html

L40	BC Zero Net Deforestation Act	Zero Net Deforestation Act [SBC 2010] CHAPTER 10	Zero Net Deforestation Act [SBC 2010] CHAPTER 10	18/12/1987	01/01/1988		Government of British Columbia		https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/10010#section14
L41	Alberta Public Lands Act	Public Lands Act Chapter P-40	Public Lands Act Chapter P-40	01/04/1949	01/04/1949		Government of Alberta		https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-p-40/latest/rsa-2000-c-p-40.html
L42	Manitoba Crown Lands Act	R.S.M. 1987, c. C340 The Crown Lands Act	R.S.M. 1987, c. C340 The Crown Lands Act	17/12/1987	01/02/1988		Government of Manitoba		https://web2.gov.mb.ca/laws/statutes/reccsm/c340e.php
L43	Ontario Crown Forest Sustainability Act	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	Crown Forest Sustainability Act, 1994, S.O. 1994, c. 25	09/12/1994	01/04/1995		Government of Ontario		https://www.ontario.ca/laws/statute/94c25/v3
L44	Quebec Sustainable Development Act	Chapter D-8.1.1 Sustainable Development Act	Chapitre D-8.1.1 Loi sur le développement durable	19/04/2006	19/04/2006		Government of Quebec		https://www.legisquebec.gouv.qc.ca/fr/document/lc/D-8.1.1
L45	New Brunswick Crown Land and Forests Act	Chapter C-38.1 Crown Lands and Forests Act	Chapter C-38.1 Crown Lands and Forests Act	19/06/1980	01/03/1982		Government of New Brunswick		https://laws.gnb.ca/en/document/cs/C-38.1
L46	Nova Scotia Crown Lands Act	Crown Lands Act Chapter 114 of the Revised Statutes, 1989	Crown Lands Act Chapter 114 of the Revised Statutes, 1989	20/12/1989	01/04/1990		Government of Nova Scotia		https://faolex.fao.org/docs/pdf/ns120089.pdf
L47	Newfoundland and Labrador Crown Lands Act	Chapter 36 An Act to Revise and Consolidate the Law Respecting Crown Lands, Public Lands and Other Lands of the Province	Chapter 36 An Act to Revise and Consolidate the Law Respecting Crown Lands, Public Lands and Other Lands of the Province	01/06/1973	01/06/1973		Government of Newfoundland and Labrador		https://www.assembly.nl.ca/legislation/sr/statutes/13691.htm
L48	British Columbia Wildlife Act	Wildlife Act [RSBC 1996] Chapter 488	Wildlife Act [RSBC 1996] Chapter 488	30/07/1996	30/07/1996		Government of British Columbia	Manages wildlife conservation, hunting, trapping, and fishing regulations. It aims to protect endangered species and preserve biodiversity.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96488_01
L49	Alberta Wildlife Act	Wildlife Act Revised Statutes of Alberta 2000 Chapter W-10	Wildlife Act Revised Statutes of Alberta 2000 Chapter W-10	17/05/1984	17/05/1984		Government of Alberta	Governs the protection and management of wildlife species and their habitats. It includes regulations on hunting, trapping, and fishing.	https://kings-printer.alberta.ca/570.cfm?frm_isbn=9780779844401&search_by=link
L50	BC Environmental Management Act	BC Environmental Management Act		23/10/2003	08/07/2004				https://www.bclaws.gov.bc.ca/civix/docu

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L51	BC Forest and Range Practices Act	BC Forest and Range Practices Act	BC Forest and Range Practices Act	21/11/2002	31/01/2004		Ministry of Forests	protects biodiversity in forest and range lands through sustainable management practices and conservation of habitats.	https://www2.gov.bc.ca/gov/content/environment/natural-resource-stewardship/laws-policies-standards-guidance/legislation-regulation/forest-range-practices-act
L52	Alberta EPA	Alberta Environmental Protection and Enhancement Act		01/09/1992	01/09/1993		Ministry of Environment and Protected Areas	Addresses pollution and environmental conservation, indirectly supporting biodiversity by maintaining clean habitats.	https://open.alberta.ca/publications/e12
L53	Saskatchewan Wildlife Act	Wildlife Act, 1998.		11/06/1998	11/06/1998		Saskatchewan Ministry of the Environment	Provides for the conservation and management of wildlife, including hunting regulations, protection of species at risk, and habitat conservation.	https://publications.saskatchewan.ca/#/products/938
L54	Manitoba Wildlife Act	The Wildlife Act		17/12/1987	01/02/1988		Manitoba Economic Development, Investment, Trad and Natural Resources	Provide direction for the protection and management of wildlife	https://web2.gov.mb.ca/laws/statutes/ccsm/w130.php
L55	Manitoba ESA	Manitoba Endangered Species and Ecosystems Act		17/12/1990	01/06/1991		Manitoba Natural Resources and Northern Development	Protects and conserves endangered species and their habitats within Manitoba.	https://web2.gov.mb.ca/laws/statutes/ccsm/e111.php
L56	Ontario ESA	Ontario Endangered Species Act		17/05/2007	30/06/2008		Ministry of Environment, Conservation, and Parks	Provides protection and recovery measures for endangered species and their habitats.	https://www.ontario.ca/laws/statute/s07006
L57	Ontario Fish and Wildlife Conservation Act	Ontario Fish and Wildlife Conservation Act		18/12/1997	01/01/1998		Ministry of Natural Resources and Forestry	Regulates hunting, trapping, and fishing activities. It also includes measures for the protection and recovery of species at risk.	https://www.ontario.ca/laws/statute/97f41
L58	Ontario Parks Act	Ontario Provincial Parks and Conservation Reserves Act		20/06/2006	04/09/2007		Ministry of Environment, Conservation, and Parks	Aims to protect natural biodiversity within Ontario's parks and conservation areas.	https://www.ontario.ca/laws/statute/06p12
L59	Quebec ESA	Quebec Act Respecting Threatened or Vulnerable Species	Loi sur les espèces menacées ou vulnérables	23/11/1989	23/11/1989		Ministry of the Environment, Climate Change, Wildlife and Parks	Provides protection to threatened or vulnerable species and their habitats.	https://www.legisquebec.gouv.qc.ca/en/duocument/cs/E-12.01

L60	Quebec Conservation and Wildlife Act	Quebec Act Respecting the Conservation and Development of Wildlife	Act respecting the conservation and development of wildlife	21/12/1983	01/02/1984		Ministry of the Environment, Climate Change, Wildlife and Parks	Addresses the conservation of wildlife and their habitats, including hunting, fishing, and trapping activities.	https://www.legisquebec.gouv.qc.ca/en/document/cs/c-61.1
L61	Quebec Heritage Act	Quebec Natural Heritage Conservation Act	Loi sur la conservation du patrimoine naturel	19/06/2002	19/06/2002		Ministry of the Environment, Climate Change, Wildlife and Parks	Preserves Quebec's natural heritage through the protection of ecologically significant areas.	https://www.legisquebec.gouv.qc.ca/en/document/cs/c-61.01
L62	New Brunswick ESA	New Brunswick Species at Risk Act		19/12/2012	01/06/2013		Ministry of Natural Resources and Energy Development	Provides for the designation and protection of endangered and threatened species and their habitats.	https://laws.gnb.ca/en/document/cs/E-9.101
L63	New Brunswick Fish and Wildlife Act	New Brunswick Fish and Wildlife Act		19/06/1980	19/06/1980		Ministry of Natural Resources and Energy Development	Provides for the regulation, protection, and sustainable management of fish and wildlife resources.	https://laws.gnb.ca/en/document/cs/F-14.1
L64	NS ESA	Nova Scotia Endangered Species Act		03/12/1998	01/06/1999		Ministry of Natural Resources and Renewables	Provides for the designation and protection of endangered and threatened species and their habitats.	https://nslegislature.ca/legc/bills/57th_1st/3rd_read/b065.htm
L65	Nova Scotia Wildlife Act	Nova Scotia Wildlife Act		20/12/1989	01/04/1990		Ministry of Natural Resources and Renewables	Aims to protect wildlife species and their habitats, and regulate hunting, trapping, and angling.	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://nslegislature.ca/sites/default/files/legc/statutes/wildlife.pdf
L66	NS Wilderness Act	Nova Scotia Wilderness Protection Act		11/06/1998	11/06/1998		Department of Environment and Climate Change	Designates and protects wilderness areas to conserve biodiversity.	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://nslegislature.ca/sites/default/files/legc/statutes/wilderness%20areas%20protection.pdf
L67	Nfld ESA	Newfoundland and Labrador Endangered Species Act		13/12/2001	01/05/2002		Department of Fisheries, Forestry and Agriculture	Provides measures for the recovery and protection of species at risk.	https://www.assembly.nl.ca/legislation/sr/statutes/e10-1.htm
L68	Newfoundland and Labrador Wildlife Act	Newfoundland and Labrador Wildlife Act		28/05/1970	28/05/1970		Department of Fisheries, Forestry and Agriculture	Governs the conservation and management of wildlife and their habitats, including hunting regulations.	https://www.assembly.nl.ca/legislation/sr/statutes/w08.htm

L69	PEI Wildlife Conservation Act	Prince Edward Island Wildlife Conservation Act		19/05/1988	19/05/1988		Department of Environment, Energy and Climate Action	Focuses on the management and protection of wildlife, as well as regulations for hunting and fishing.	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://www.princeedwardisland.ca/sites/default/files/legislation/w-04-1-wildlife_conservation_act.pdf
L70	Yukon Wildlife Act	Yukon Wildlife Act		13/12/2002	01/04/2003		Department of the Environment	Addresses the management and protection of wildlife and their habitats in Yukon.	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0229/2002-0229.pdf
L71	NEW ESA	Northwest Territories Species at Risk Act		04/06/2009	01/02/2010		Department of Environment and Natural Resources	Provides a framework for the conservation and recovery of species at risk and their habitats in the NWT.	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://www.justice.gov.nt.ca/en/files/legislation/species-at-risk/species-at-risk.a.pdf
L72	NWT Wildlife Act	Northwest Territories Wildlife Act		05/11/2013	28/11/2014		Department of Environment and Natural Resources	Governs wildlife management and protection, including hunting and habitat conservation	chrome-extension://efaidnbmnnnibpcajpcglclefin dmkaj/https://www.justice.gov.nt.ca/en/files/legislation/wildlife/wildlife.a.pdf
L73	Canada National Parks Act	Canada National Parks Act		20/10/2000	20/10/2000		Ministry of Environment, Conservation, and Parks	Establishment of national parks, preservation of ecological integrity, regulation of public access, development limitations	https://laws-lois.justice.gc.ca/eng/acts/n-14.01/
L74	BC Park Act	British Columbia Parks Act	British Columbia Parks Act	30/07/1996	30/07/1996		Ministry of Water Land and Resource Stewardship (and Ministry of Environment and Climate Change Strategy?)	Establish provincial parks, recreation areas, and ecological reserves in BC.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96344_01
L75	Ecological Reserves Act	British Columbia Ecological Reserves Act		23/04/1971	23/04/1971		Ministry of Water Land and Resource Stewardship (and Ministry of Environment and Climate Change Strategy?)	Establish provincial parks, recreation areas, and ecological reserves in BC.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96103_01
L76	Alberta Parks Act	Alberta Provincial Parks Act		17/06/1980	17/06/1980		Ministry of Environment and Protected Areas	Classification of parks, ecological protection measures, recreational and	https://open.alberta.ca/publications/p35

								educational use, land management.	
L77	Wilderness Areas Act	Alberta Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act		24/05/2000	24/05/2000		Ministry of Forestry and Parks	Wilderness Areas, Ecological Reserves, Natural Areas and Heritage Rangelands Act	
L78	BC Local Government Act	Local Government Act [RSBC 2015] Chapter 1	Local Government Act [RSBC 2015] Chapter 1	14/05/2015	14/05/2015		Ministry of Municipal Affairs	Provides a legal framework as well as the powers and functions needed for local governments to fulfill the needs of their communities.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/satereg/r15001_00
L79	BC Agricultural Land Commission Act	Agricultural Land Commission Act [SBC 2002] Chapter 36	Agricultural Land Commission Act [SBC 2002] Chapter 36	31/10/2002	01/11/2002		Ministry of Agriculture and Food	Preserves agricultural land, encourages and accommodates farming on reserved land in BC.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/satereg/02036_01
L80	BC Environmental Assessment Act	Environmental Assessment Act [SBC 2018] Chapter 51	Environmental Assessment Act [SBC 2018] Chapter 51	27/11/2018	27/11/2018		Ministry of Environment and Climate Change	Promotes sustainability via environmental assessments, considerations to environmental/socio-economic/health effects in assessed projects, and engaging public participation.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/satereg/18051
L81	Alberta Land Stewardship Act	Alberta Land Stewardship Act Statutes of Alberta, 2009, Chapter A-26.8	Alberta Land Stewardship Act Statutes of Alberta, 2009, Chapter A-26.8	01/10/2009	2009/10/		Ministry of Environment and Protected Areas	Provides a means through which the government of Alberta can plan and coordinate decisions affecting the environment, human settlement, and natural resources.	https://www.canlii.org/en/ab/laws/stat/sa-2009-c-a-26.8/latest/sa-2009-c-a-26.8.html
L82	Alberta Municipal Government Act	Municipal Government Act, RSA 2000, c M-26	Municipal Government Act, RSA 2000, c M-26	17/06/1994	01/01/1995		Ministry of Municipal Affairs	Provides the framework and means to implement municipal bylaws, taxes, council committees, and sets the terms for other relevant municipal affairs.	https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-m-26/latest/rsa-2000-c-m-26.html
L83	Saskatchewan Provincial Lands Act	Provincial Lands Act, 2016, P-31.1	Provincial Lands Act, 2016, P-31.1	18/05/2016	22/03/2017		Ministry of Environment	Governs the management and use of provincial lands.	https://publications.saskatchewan.ca/#/products/84586

L84	Saskatchewan Planning and Development Act	Planning and Development Act, 2007, SS 2007, c P-13.2	Planning and Development Act, 2007, SS 2007, c P-13.2	17/05/2007	21/03/2007		Ministry of Energy and Resources	Governs land use zoning and development in the province.	https://www.canlii.org/en/sk/laws/stat/ss-2007-c-p-13.2/latest/ss-2007-c-p-13.2.html
L85	Saskatchewan Crown Resource Land Regulations	The Crown Resource Land Regulations, 2017, Chapter P-31.1 Reg 2	The Crown Resource Land Regulations, 2017, Chapter P-31.1 Reg 2	22/03/2017	22/03/2017		Ministry of Energy and Resources	Governs the use and disposition of Crown land for forestry and other activities.	https://faolex.fao.org/docs/pdf/sk164537.pdf
L86	Saskatchewan Environmental Assessment Act	Environmental Assessment Act, E-10.1	Environmental Assessment Act, E-10.1	11/06/1980	11/06/1980		Ministry of Environment	Provides a framework for environmental reviews of large land use and forestry projects.	https://publications.saskatchewan.ca/#/products/488
L87	Manitoba Planning Act	The Planning Act, C.C.S.M. c. P80	The Planning Act, C.C.S.M. c. P80	09/06/2005	01/01/2006		Ministry of Municipal and Northern Relations	Governs land use planning and development at the municipal and regional levels.	https://web2.gov.mb.ca/bills/38-3/b033e.php
L88	Manitoba Forest Act	The Forest Act, C.C.S.M. c. F150	The Forest Act, C.C.S.M. c. F150	17/12/1987	01/02/1988		Ministry of Economic Development, Investment, Trade and Natural Resources	Regulates forestry activities including forest tenures and timber harvesting on Crown land.	https://web2.gov.mb.ca/laws/statutes/archive/f150(2022-02-25)e.php?df=2020-04-15
L89	Manitoba Wildfires Act	The Wildfires Act, CCSM c W128	The Wildfires Act, CCSM c W128	27/06/1997	27/06/1997		Ministry of Environment and Climate Change	Regulates the prevention and control of wildfires which is important for forest management.	https://www.canlii.org/en/mb/laws/stat/ccsm-c-w128/latest/ccsm-c-w128.html
L90	Manitoba Environment Act	The Environment Act, C.C.S.M. c. E125	The Environment Act, C.C.S.M. c. E125	17/12/1987	31/03/1988		Ministry of Environment and Climate Change	Provides a framework for environmental assessments of large-scale developments including forestry projects.	https://www.canlii.org/en/mb/laws/stat/ccsm-c-e125/latest/ccsm-c-e125.html
L91	Ontario Public Lands Act	Public Lands Act R.S.O. 1990, c. P.43	Public Lands Act R.S.O. 1990, c. P.43	31/12/1990	31/12/1990		Ministry of Municipal Affairs and Housing	Governs the management of Crown land in Ontario.	https://www.ontario.ca/laws/statute/90p43
L92	Ontario Planning Act	Planning Act, R.S.O. 1990, c. P.13	Planning Act, R.S.O. 1990, c. P.13	31/12/1990	31/12/1990		Ministry of Municipal Affairs and Housing	Governs land use planning, zoning and development at the provincial and municipal levels.	https://www.ontario.ca/laws/statute/90p13
L93	Ontario Forestry Act	Forestry Act, RSO 1990, c F.26	Forestry Act, RSO 1990, c F.26	31/12/1990	31/12/1990		Ministry of Natural Resources	Regulates activities related to forestry on private lands.	https://www.canlii.org/en/on/laws/stat/rso-1990-c-f26/latest/rso-1990-c-f26.html
L94	Ontario Environmental Assessment Act	Environmental Assessment Act, R.S.O. 1990, c. E.18	Environmental Assessment Act, R.S.O. 1990, c. E.18	31/12/1990	31/12/1990		Ministry of the Environment, Conservation and Parks	Provides the framework for reviewing environmental	https://www.ontario.ca/laws/statute/90e18

								impacts of land and forest-related projects.	
L95	Act Respecting the Land Regime in the James Bay and New Québec Territories	chapter R-13.1, Act respecting the land regime in the James Bay and New Québec territories	chapitre R-13.1, Loi sur le régime des terres dans les territoires de la Baie-James et du Nouveau-Québec	20/12/1978	20/12/1978		Ministry of Natural Resources and Wildlife	Governs land use in certain northern areas of Quebec.	https://www.legisquebec.gouv.qc.ca/en/document/cs/R-13.1
L96	Quebec Land Use Planning and Development Act	chapter A-19.1, Act respecting land use planning and development	chapitre A-19.1, Loi sur l'aménagement et l'urbanisme	21/12/1979	01/11/1980		Ministry of Municipal Affairs, Regions and Land Occupancy	Governs municipal planning, zoning and land use.	https://www.legisquebec.gouv.qc.ca/en/document/cs/A-19.1
L97	Quebec Forest Act	chapter F-4.1, Forest Act	chapitre F-4.1, Loi sur les forêts	18/12/1986	01/01/1987		Ministry of Environment, Fight against climate change, Wildlife and Parks	Governs forest management and tenure allocation.	https://www.legisquebec.gouv.qc.ca/en/document/cs/F-4.1/20001115
L98	Quebec Environmental Quality Act	chapter Q-2, Environmental Quality Act	chapitre Q-2, Loi sur la qualité de l'environnement	22/12/1972	22/12/1972		Ministry of Sustainable Development, Environment and Parks	Establishes the framework for environmental assessments of forestry and land use projects.	https://www.legisquebec.gouv.qc.ca/en/document/cs/q-2
L99	New Brunswick Community Planning Act	Chapter 2017, c.19, Community Planning Act	Chapter 2017, c.19, Community Planning Act	05/05/2017	01/01/2017		Regional Development Corporation	Governs land use planning and zoning at the municipal level.	https://laws.gnb.ca/en/document/cs/2017.%20c.19
L100	New Brunswick Clean Environment Act	Chapter C-6, Clean Environment Act	Chapter C-6, Clean Environment Act	19/04/1967	01/01/1968		Ministry of Environment and Local Government	Governs environmental assessments of development projects including those related to forestry.	https://laws.gnb.ca/en/document/cs/c-6
L101	Nova Scotia Municipal Government Act	Municipal Government Act, SNS 1998, c 18	Municipal Government Act, SNS 1998, c 18	30/04/1998	01/04/1999		Ministry of Municipal Affairs and Housing	Provides the framework for land use planning and zoning at the municipal level.	https://www.canlii.org/en/ns/laws/stat/sns-1998-c-18/latest/sns-1998-c-18.html
L102	Nova Scotia Forest Act	Forests Act, RSNS 1989, c 179	Forests Act, RSNS 1989, c 179	20/12/1989	01/04/1990		Ministry of Natural Resources and Renewables	Governs forest management forest tenures and timber harvesting on Crown lands.	https://www.canlii.org/en/ns/laws/stat/rsns-1989-c-179/latest/rsns-1989-c-179.html
L103	Nova Scotia Environmental Assessment Regulations	Environmental Assessment Regulations made under Section 49 of the Environment Act S.N.S. 1994-95, c. 1	Environmental Assessment Regulations made under Section 49 of the Environment Act S.N.S. 1994-95, c. 1	26/01/1995	26/01/1995		Ministry of Environment and Climate Change	Provides guidelines for environmental reviews of forestry and land development projects.	https://novascotia.ca/just/regulations/reg/assmnt.htm
L104	PEI Planning Act	Planning Act	Planning Act	19/05/1988	19/05/1988	29/11/2023	Ministry of Housing, Land and Communities	Governs land use planning and zoning at the municipal level.	https://www.princeedwardisland.ca/site/default/files/legisl

									ation/p-08-planning_act.pdf
L105	PEI Forest Management Act	Forest Management Act	Forest Management Act	21/12/1990	21/12/1990	06/05/2022	Ministry of Environment, Energy and Climate Action	Governs forest management and forestry practices on the island including the allocation of forest tenures.	https://faolex.fao.org/docs/pdf/pei63746.pdf
L106	PEI Environmental Protection Act	Environmental Protection Act	Environmental Protection Act	19/05/1988	19/05/1988	29/11/2023	Ministry of Environment, Energy and Climate Action	Regulates environmental assessments for land and forest-related projects.	https://www.princeedwardisland.ca/sites/default/files/legislation/e-09-environmental_protection_act.pdf
L107	Yukon Territorial Lands Act	Territorial Lands Act, R.S.C., 1985, c. T-7	Territorial Lands Act, R.S.C., 1985, c. T-7	20/12/1985	20/12/1985		Department of Energy, Mines and Resources	Governs land use and management on federal Crown land in the territories.	https://laws.yukon.ca/cms/images/LEGISLATION/acts/telayu.pdf
L108	Yukon Municipal Act	Municipal Act, RSY 2002, c 154	Municipal Act, RSY 2002, c 154	13/12/2002	01/01/2003		Municipal Board (Yukon)	Regulate local land use planning and development.	https://laws.yukon.ca/cms/images/LEGISLATION/acts/municipal.pdf
L109	Yukon Forest Resources Act	Forest Resources Act, SY 2008, c 15	Forest Resources Act, SY 2008, c 15	11/12/2008	31/01/2011		Department of Energy, Mines and Resources	Governs the allocation and management of forest resources.	https://www.canlii.org/en/yk/laws/stat/sy-2008-c-15/latest/sy-2008-c-15.html
L110	Northwest Territories Forest Management Act	Forest Management Act, RSNWT (Nu) 1988, c F-9	Forest Management Act, RSNWT (Nu) 1988, c F-9	23/06/1988	23/06/1988		Department of Environment	Regulates forestry practices and tenure allocation.	https://www.canlii.org/en/nu/laws/stat/rsnwt-nu-1988-c-f-9/latest/rsnwt-nu-1988-c-f-9.html
L111	Yukon Environmental and Socio-economic Assessment Act	Yukon Environmental and Socio-economic Assessment Act S.C. 2003, c. 7	Yukon Environmental and Socio-economic Assessment Act S.C. 2003, c. 7	13/05/2003	28/11/2005		Ministry of Northern Affairs	Governs environmental reviews of land and forest-related projects.	https://laws-lois.justice.gc.ca/eng/acts/y-2.2/FullText.html
L112	Newfoundland and Labrador Forestry Act	Forestry Act, RSNL1990 Chapter F-23	Forestry Act, RSNL1990 Chapter F-23	31/05/1990	31/05/1990		Department of Fisheries, Forestry and Agriculture	Governs the management of forests, forest tenures and timber harvesting on Crown land.	https://www.assembly.nl.ca/legislation/sr/statutes/f23.htm
L113	Newfoundland and Labrador Urban and Rural Planning Act	Urban and Rural Planning Act, SNL2000 Chapter U-8	Urban and Rural Planning Act, SNL2000 Chapter U-8	20/12/2000	01/01/2001		Department of Municipal and Provincial Affairs	Governs land use planning and zoning at the municipal level.	https://www.assembly.nl.ca/legislation/sr/statutes/u08.htm
L114	Newfoundland and Labrador Environmental Protection Act	Environmental Protection Act, SNL2002 Chapter E-14.2	Environmental Protection Act, SNL2002 Chapter E-14.2	14/06/2002	14/06/2002		Department of Environment and Climate Change	Governs environmental assessments for forestry and land-use projects.	https://www.assembly.nl.ca/legislation/sr/statutes/e14-2.htm
L115	BC Land Act	British Columbia Land Act	British Columbia Land Act	30/07/1996	30/07/1996		Ministry of Forests	The Land Act is a piece of legislation that allows the	https://www.bclaws.gov.bc.ca/civix/docume

								government to convey land to the public for business, community, and industrial use.	nt/id/complete/statreg/96245_01
L116	Quebec Land Regime in James Bay and Northern territory act	Quebec Act Respecting the Land Regime in the James Bay and New Québec Territorie	Loi sur le régime des terres dans les territoires de la Baie-James et du Nouveau-Québec	20/12/1978	20/12/1978		The Minister of Municipal Affairs, Regions and Land Occupancy	Governs land use in northern areas of Quebec.	https://www.legisquebec.gouv.qc.ca/fr/document/lc/R-13.1?&cible=
L117	Nunavut Forest Management Act	Forest Management Act, RSNWT (Nu) 1988, c F-9		23/06/1988	23/06/1988		Justice Department of the Government of Nunavut	Governs the use and management of forests in Nunavut	https://www.canlii.org/en/nu/laws/stat/rsnwt-nu-1988-c-f-9/latest/rsnwt-nu-1988-c-f-9.html
L118	Alberta Environmental Protection and Enhancement Act	Loading paragraph markers Environmental Protection and Enhancement Act, RSA 2000, c E-12		01/09/1992	01/09/1993		Ministry of Environment and Protected Areas and Ministry of Forestry and Parks	supports and promotes the protection, enhancement and wise use of Alberta's environment	https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-e-12/latest/rsa-2000-c-e-12.html
L119	Saskatchewan Environmental Management and Protection Act	Saskatchewan Environmental Management and Protection Act, 2010, E-10.22	Saskatchewan Environmental Management and Protection Act, 2010, E-10.22	01/06/2010	01/06/2010		Ministry of Environment	Primary legislative framework for environmental protection in Saskatchewan.	https://www.canlii.org/en/sk/laws/stat/ss-2002-c-e-10.21/latest/ss-2002-c-e-10.21.html
L120	BC Community Charter	Community Charter [SBC 2003] CHAPTER 26	Community Charter [SBC 2003] CHAPTER 26	29/05/2003	01/01/2004		Municipal councils	The Community Charter plays a critical role in shaping how municipalities manage private forestry within their jurisdictions	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/03026_00
L121	Saskatchewan Municipalities Act	Municipalities Act, M-36.1	Municipalities Act, M-36.1		01/01/2006		Ministry of Government Relations	Municipalities are empowered to enact bylaws concerning land use, which can influence forestry activities on private lands.	https://www.canlii.org/en/sk/laws/stat/ss-2005-c-m-36.1/latest/ss-2005-c-m-36.1.html
L122	Saskatchewan Cities Act	Cities Act, C-11.1	Cities Act, C-11.1	27/06/2002	01/01/2003		Ministry of Government Relations	Cities are empowered to enact bylaws concerning land use, which can influence forestry activities on private lands.	
L123	Manitoba Municipalities Act	The Municipal Act, C.C.S.M. c. M225	The Municipal Act, C.C.S.M. c. M225	28/06/1996	01/01/1997		Minister of Municipal Relations	The Municipal Act of Manitoba grants municipalities the authority to regulate various activities	https://web2.gov.mb.ca/laws/statutes/ccsm/m225.php

								within their jurisdictions, including aspects related to forestry on private land.	
L124	Manitoba Cities Act	The Municipal Act, CCSM c. M225	The Municipal Act, CCSM c. M225	28/06/1996	01/01/1997		Minister of Municipal Relations	The Cities Act of Manitoba grants cities the authority to regulate various activities within their jurisdictions, including aspects related to forestry on private land.	https://web2.gov.mb.ca/laws/statutes/ccsm/m225.php
L125	New Brunswick Real Property Tax Act	Real Property Tax Act (O.C. 84-712)	Real Property Tax Act (O.C. 84-712)	20/12/1984	01/01/1985		Department of Finance and Treasury Board and Department of Environment and Local Government	Provides a tax framework for forest landowners in New Brunswick.	https://www.canlii.org/en/nb/laws/regu/nb-reg-84-210/latest/nb-reg-84-210.html
L126	Prince Edward Island Real Property Assessment Act	Real Property Assessment Act Regulations, PEI Reg EC490/72	Real Property Assessment Act Regulations, PEI Reg EC490/72	19/12/1972	01/01/1973		Government of PEI	Provides a tax framework for forest landowners in PEI and for municipalities to regulate activities within the jurisdiction.	https://www.canlii.org/en/pe/laws/regu/pei-reg-ec490-72/latest/pei-reg-ec490-72.html
L127	Newfoundland and Labrador Municipalities Act	Municipalities Act, 1999	Municipalities Act, 1999	11/06/1999	11/06/1999		Minister of Municipal and Provincial Affairs	Provides a tax framework for forest landowners in Newfoundland and Labrador and for municipalities to regulate activities within the jurisdiction.	https://www.assembly.nl.ca/legislation/sr/statutes/m24.htm
L128	Ontario Income Tax Act	Taxation Act, 2007, S.O. 2007, c. 11, Sched. A	Taxation Act, 2007, S.O. 2007, c. 11, Sched. A	17/05/2007	17/05/2007		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.ontario.ca/laws/statute/07t11/v36
L129	Nova Scotia Income Tax Act	Nova Scotia Corporation Capital Tax Act	Nova Scotia Corporation Capital Tax Act	17/06/1980	17/06/1980		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://nslegislature.ca/sites/default/files/legc/statutes/corporation%20capital%20tax.pdf
L130	Alberta Income Tax Act	Alberta Personal Income Tax Act, RSA 2000, c A-30	Alberta Personal Income Tax Act, RSA 2000, c A-30	13/12/2000	01/01/2001		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-a-30/latest/rsa-2000-c-a-30.html
L131	BC Income Tax Act	Income Tax Act [RSBC 1996]	Income Tax Act [RSBC 1996]	30/07/1996	30/07/1996		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96215_01

L132	Manitoba Income Tax Act	The Income Tax Act	The Income Tax Act	17/12/1987	01/02/1988		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://web2.gov.mb.ca/laws/statutes/archive/i010(2020-11-05)e.php
L133	New Brunswick Income Tax Act	New Brunswick Income Tax Act	New Brunswick Income Tax Act	30/06/2000	30/06/2000		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://laws.gnb.ca/en/document/cs/N-6.001
L134	Newfoundland and Labrador Income Tax Act	INCOME TAX ACT, 2000	INCOME TAX ACT, 2000	20/12/2000	01/01/2001		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.assembly.nl.ca/legislation/sr/statutes/i01-1.htm
L135	Northwest Territories Income Tax Act	INCOME TAX ACT RSNWT 1988, c.I-1	INCOME TAX ACT RSNWT 1988, c.I-1	23/06/1988	23/06/1988		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.justice.gov.nt.ca/en/files/legislation/income-tax/income-tax.a.pdf
L136	Nunavut Income Tax Act	CONSOLIDATION OF INCOME TAX ACT R.S.N.W.T. 1988, c.I-1	CONSOLIDATION OF INCOME TAX ACT R.S.N.W.T. 1988, c.I-1		22/06/1905		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.canlii.org/en/nu/laws/stat/rsnwt-nu-1988-c-i-1/latest/rsnwt-nu-1988-c-i-1.html
L137	PEI Income Tax Act	INCOME TAX ACT CHAPTER I-1	INCOME TAX ACT CHAPTER I-1		22/06/1905		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.princeedwardisland.ca/sites/default/files/legislation/i-01-income_tax_act.pdf
L138	Saskatchewan Income Tax Act	The Income Tax Act, 2000, SS 2000, c I-2.01	The Income Tax Act, 2000, SS 2000, c I-2.01	29/06/2000	29/06/2000		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://www.canlii.org/en/sk/laws/stat/ss-2000-c-i-2.01/latest/ss-2000-c-i-2.01.html
L139	Saskatchewan Corporation Capital Tax Act	The Corporation Capital Tax Act	The Corporation Capital Tax Act					Impose corporate income taxes with varying rates.	https://www.canlii.org/en/sk/laws/astat/ss-2022-c-5/latest/ss-2022-c-5.html
L140	Yukon Income Tax Act	INCOME TAX ACT [RSY 2002, c. 118]	INCOME TAX ACT [RSY 2002, c. 118]	13/12/2002	13/12/2002		Canada Revenue Agency	Impose corporate income taxes with varying rates.	https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0118/2002-0118.pdf
L141	Quebec Taxation Act	Taxation Act	Loi sur les impôts		25/05/1905		Revenu Québec	Impose corporate income taxes with varying rates.	https://www.legisquebec.gouv.qc.ca/en/document/cs/l-3
L142	Customs tax Act	Customs tax Act			02/13/1986		Canada Revenue Agency	Governs the importation and exportation of goods.	https://laws-lois.justice.gc.ca/eng/acts/c-52.6/
L143	Excise Tax Act	Excise Tax Act (R.S.C., 1985, c. E-15)	Excise Tax Act (R.S.C., 1985, c. E-15)	20/12/1985	20/12/1985		Canada Revenue Agency	Governs the Goods and Services Tax (GST) and Harmonized Sales Tax (HST) in Canada.	https://laws-lois.justice.gc.ca/eng/acts/e-15/
L144	Criminal Code	Criminal Code (R.S.C., 1985, c. C-46)	Criminal Code (R.S.C., 1985, c. C-46)	20/12/1985	20/12/1985		Minister of Justice of Canada	The Criminal Code codifies most of the criminal offenses and procedures in Canada.	https://laws-lois.justice.gc.ca/eng/acts/c-46/

L145	Conflict of Interest Act	Conflict of Interest Act (S.C. 2006, c. 9, s. 2)	Conflict of Interest Act (S.C. 2006, c. 9, s. 2)	21/06/2006	09/07/2007		Conflict of Interest and Ethics Commissioner	Establishes conflict of interest and post-employment rules for public office holders.	https://laws-lois.justice.gc.ca/eng/acts/c-36.65/
L146	Corruption of Foreign Public Officials Act	Corruption of Foreign Public Officials Act (S.C. 1998, c. 34)	Corruption of Foreign Public Officials Act (S.C. 1998, c. 34)	10/12/1998	14/02/1999		Minister of Justice, Royal Canadian Mounted Police and Public Prosecution Service of Canada	Prohibit the bribery of foreign public officials by Canadian individuals and companies.	https://laws-lois.justice.gc.ca/eng/acts/c-45.2/
L147	Quebec Anti-Corruption Act	L-6.1 - Anti-Corruption Act	Loi concernant la lutte contre la corruption	13/06/2011	13/06/2011		Anti-Corruption Commissioner	Prohibit corruption in public sector contractual matters.	https://www.legisquebec.gouv.qc.ca/en/document/cs/l-6.1
L148	Federal Accountability Act	Federal Accountability Act (S.C. 2006, c. 9)	Federal Accountability Act (S.C. 2006, c. 9)	12/12/2006	01/04/2007		Minister of Justice of Canada	The bill is aimed at increasing the transparency of government spending, and to establish clearer links between approved expenditures and their outcomes.	https://laws-lois.justice.gc.ca/eng/annualstatutes/2006_9/FullText.html
L149	Territorial Lands Act	Territorial Lands Act (R.S.C., 1985, c. T-7)	Territorial Lands Act (R.S.C., 1985, c. T-7)	20/12/1985	20/12/1985		Minister of Crown-Indigenous Relations and Northern Affairs Canada	Land management zones, Sale and lease of land, Mining rights, Reservations from grants, and Trespassing on territorial lands.	https://laws-lois.justice.gc.ca/eng/acts/T-7/index.html
L150	Wapriita	Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (S.C. 1992, c. 52)	Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act (S.C. 1992, c. 52)	17/12/1992	14/05/1996		Environment and Climate Change Canada (ECCC)	Governs international and interprovincial trade of wild species.	https://laws-lois.justice.gc.ca/eng/acts/w-8.5/
L151	Migratory Birds Convention Act	Migratory Birds Convention Act, 1994	Migratory Birds Convention Act, 1994	23/06/1994	23/06/1995		Environment and Climate Change Canada (ECCC)	Federal law aimed at protecting migratory birds, their nests, and habitats.	https://laws-lois.justice.gc.ca/eng/acts/m-7.01/FullText.html
L152	Migratory Bird Sanctuary Regulations	Migratory Bird Sanctuary Regulations (C.R.C., c. 1036)	Migratory Bird Sanctuary Regulations (C.R.C., c. 1036)	15/12/1978	15/12/1978		Environment and Climate Change Canada (ECCC)	Provide protection for migratory birds, their eggs, and nests within designated Migratory Bird Sanctuaries	https://laws-lois.justice.gc.ca/eng/regulations/c.r.c., c. 1036/page-1.html

L153	Parksville Protocol	Protocol Between the Government of Canada and the Government of the United States of America Amending the 1916 Convention Between the United Kingdom and the United States of America for the Protection of Migratory Birds in Canada and the United States E101589 - CTS 1999 No. 34	Protocol Between the Government of Canada and the Government of the United States of America Amending the 1916 Convention Between the United Kingdom and the United States of America for the Protection of Migratory Birds in Canada and the United States E101589 - CTS 1999 No. 34	05/12/1999	05/12/1999		Environment and Climate Change Canada (ECCC)	Amendment to the Migratory Bird Convention Act to improve protection of migratory bird habitat.	https://www.treaty-accord.gc.ca/text-texte.aspx?id=101589
L154	British Columbia Workers Compensation Act	Workers Compensation Act, [RSBC 2019] Chapter 1		11/04/2019	11/04/2019			Establishes workers' compensation system for BC, outlining employer and worker rights and workplace safety.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/19001_01
L155	British Columbia Occupational Health and Safety Regulation	Occupational Health and Safety Regulation, B.C. Reg. 296/97	Occupational Health and Safety Regulation, B.C. Reg. 296/97	31/10/1997	15/04/1998			Sets out legal requirements to ensure health and safety in BC workplaces.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/296_97_00
L156	Saskatchewan Employment Act,	Saskatchewan Employment Act, S.S. 2013, c. S-15.1	Saskatchewan Employment Act, S.S. 2013, c. S-15.1	15/05/2013	29/04/2014			Comprehensive legislation covering labour relations, occupational health and safety, and employment standards in Saskatchewan.	-
L157	Manitoba Workplace Safety and Health Act	Workplace Safety and Health Act, C.C.S.M. c. W210	Workplace Safety and Health Act, C.C.S.M. c. W210	17/06/1976	01/02/1977			Sets out the duties of employers, workers, and supervisors to ensure safety and health at workplaces in Manitoba.	-
L158	Ontario Occupational Health and Safety Act	Occupational Health and Safety Act, R.S.O. 1990, c. O.1	Occupational Health and Safety Act, R.S.O. 1990, c. O.1	20/12/1978	01/10/1979			Provides rights and duties to protect workers from health and safety hazards in Ontario workplaces.	-
L159	Quebec Act Respecting Occupational Health and Safety	Act Respecting Occupational Health and Safety, CQLR c S-2.1	Act Respecting Occupational Health and Safety, CQLR c S-2.1	21/11/1979	21/11/1979			Promotes occupational health and safety and provides mechanisms for preventing	-

								workplace accidents in Quebec.	
L160	New Brunswick Occupational Health and Safety Act	Occupational Health and Safety Act, S.N.B. 1983, c. O-0.2	Occupational Health and Safety Act, S.N.B. 1983, c. O-0.2	16/12/1983	01/04/1984			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L161	Nova Scotia Occupational Health and Safety Act	Occupational Health and Safety Act, S.N.S. 1996, c. 7	Occupational Health and Safety Act, S.N.S. 1996, c. 7	03/06/1996	01/01/1997			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L162	Prince Edward Island Occupational Health and Safety Act	Occupational Health and Safety Act, R.S.P.E.I. 1988, Cap. O-1.1	Occupational Health and Safety Act, R.S.P.E.I. 1988, Cap. O-1.1	19/05/1988	19/05/1988			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L163	Newfoundland Occupational Health and Safety Act	Occupational Health and Safety Act, SNL 2001 c O-3.1	Occupational Health and Safety Act, SNL 2001 c O-3.1	14/06/2001	14/06/2001			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L164	Yukon Occupational Health and Safety Act	Occupational Health and Safety Act, RSY 2002, c. 159	Occupational Health and Safety Act, RSY 2002, c. 159	13/12/2002	13/12/2002			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L165	Northwest Territories and Nunavut Safety Acts	Safety Act, RSNWT 1988, c. S-1 (and corresponding Nunavut legislation)	Safety Act, RSNWT 1988, c. S-1 (and corresponding Nunavut legislation)	23/06/1988	23/06/1988			Legal requirements to ensure workplace health and safety across most industries in the province including forestry.	
L166	Pest Control Products Act	Pest Control Products Act, S.C. 2002, c. 28	Pest Control Products Act, S.C. 2002, c. 28		2002				
L167	Ontario Pesticides Act	Pesticides Act, R.S.O. 1990, c. P.11	Loi sur les pesticides, L.R.O. 1990	1990	1990		Ontario Ministry of the Environment, Conservation and Parks	Regulates sale, use, transportation, storage, and disposal of pesticides in Ontario	https://www.ontario.ca/laws/statute/90p11
L168	Ontario Regulation 63/09	Ontario Regulation 63/09: General	Règlement de l'Ontario 63/09	2009	2009		Ontario Ministry of the Environment,	Provides specific rules under the Pesticides Act, including	https://www.ontario.ca/laws/regulation/090063

							Conservation and Parks	classification and exemptions	
L169	BC Integrated Pest Management Act	Integrated Pest Management Act, S.B.C. 2003, c. 58	Integrated Pest Management Act, S.B.C. 2003, c. 58	2003	2004		British Columbia Ministry of Environment and Climate Change Strategy	Promotes integrated pest management and regulates pesticide use in BC	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/03058_01
L170	BC Integrated Pest Management Regulation	Integrated Pest Management Regulation, B.C. Reg. 604/2004	Integrated Pest Management Regulation, B.C. Reg. 604/2004	2004	2004		British Columbia Ministry of Environment and Climate Change Strategy	Outlines requirements for pesticide use, permits, and certifications	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/604_2004
L171	Alberta Pesticide (Ministerial) Regulation	Pesticide (Ministerial) Regulation, Alta. Reg. 43/97	Pesticide (Ministerial) Regulation, Alta. Reg. 43/97	1997	1997		Alberta Ministry of Environment and Protected Areas	Addresses administrative aspects of pesticide management in Alberta	https://www.qp.alberta.ca/documents/Regs/1997_043.pdf
L172	Alberta Pesticide Sales, Handling, Use and Application Regulation	Pesticide Sales, Handling, Use and Application Regulation, Alta. Reg. 24/97	Pesticide Sales, Handling, Use and Application Regulation, Alta. Reg. 24/97	1997	1997		Alberta Ministry of Environment and Protected Areas	Governs the sale, handling, use, and application of pesticides in Alberta	https://www.qp.alberta.ca/documents/Regs/1997_024.pdf
L173	Saskatchewan Pest Control Products Act	The Pest Control Products (Saskatchewan) Act, S.S. 1977, c. P-7.1	The Pest Control Products (Saskatchewan) Act, S.S. 1977, c. P-7.1	1977	1977		Saskatchewan Ministry of Agriculture	Regulates the distribution and use of pest control products in Saskatchewan	https://publications.saskatchewan.ca/#/products/1161
L174	Manitoba Pesticides Regulation	Pesticides Regulation, Man. Reg. 286/87 R	Pesticides Regulation, Man. Reg. 286/87 R	1987	1987		Manitoba Conservation and Climate	Outlines the control and use of pesticides in Manitoba	https://web2.gov.mb.ca/laws/regs/current/_pdf-regs.php?reg=286/87%20R
L175	Quebec Pesticides Act	Pesticides Act, CQLR c P-9.3	Loi sur les pesticides, RLRQ c P-9.3	1987	1987		Quebec Ministry of the Environment and the Fight Against Climate Change	Regulates the sale, use, and distribution of pesticides in Quebec	http://legisquebec.gouv.qc.ca/en/showdoc/cs/P-9.3
L176		Management Code, CQLR c P-9.3, r. 1	Code de gestion des pesticides, RLRQ c P-9.3, r. 1	03/04/2003	03/04/2003		Quebec Ministry of the Environment and the Fight Against Climate Change	Establishes strict standards for the storage, sale, and use of pesticides to protect health and the environment.	http://legisquebec.gouv.qc.ca/en/document/cr/P-9.3,%20r.%201
L177	New Brunswick Pesticides Control Act	Pesticides Control Act, RSNB 2011, c 203	Loi sur les pesticides, LRN-B 2011, ch. 203	13/05/2011	13/05/2011		New Brunswick Department of Environment and Local Government	Regulates the sale, use, and distribution of pesticides in New Brunswick.	https://www.canlii.org/en/nb/laws/stat/rsnb-2011-c-203/latest/rsnb-2011-c-203.html
L178	New Brunswick Pesticides Control Regulation	Pesticides Control Regulation, NB Reg 97-126	Règlement sur les pesticides, NB Règl. 97-126	19/12/1996	19/12/1996		New Brunswick Department of Environment and Local Government	Provides specific rules under the Pesticides Control Act, including licensing and permits.	https://www.canlii.org/en/nb/laws/regu/nb-reg-97-126/latest/nb-reg-97-126.html
L179	Nova Scotia Environment Act	Environment Act, SNS 1994-95, c 1	Loi sur l'environnement, LNS 1994-95, ch. 1	26/01/1995	26/01/1995		Nova Scotia Department of Environment and Climate Change	Framework for environmental protection and sustainable	https://www.canlii.org/en/ns/laws/stat/sns-1994-95-c-1

								development in Nova Scotia.	1/latest/sns-1994-95-c-1.html
L180	Nova Scotia Pesticide Regulations	Pesticide Regulations, NS Reg 61/95	Règlement sur les pesticides, NS Règl. 61/95	11/04/1995	11/04/1995		Nova Scotia Department of Environment and Climate Change	Outlines pesticide use, permits, and certifications.	https://www.canlii.org/en/ns/laws/regu/ns-reg-61-95/latest/ns-reg-61-95.html
L181	Prince Edward Island Pesticides Control Act	Pesticides Control Act, RSPEI 1988, c P-4	Loi sur le contrôle des pesticides, LRIPE 1988, ch. P-4	19/05/1988	19/05/1988		Prince Edward Island Department of Environment, Energy and Climate Action	Regulates pesticides in PEI.	https://www.princeedwardisland.ca/sites/default/files/legislation/P-04-Pesticides%20Control%20Act.pdf
L182	Prince Edward Island Pesticides Control Regulations	Pesticides Control Regulations, PEI Reg EC188/95	Règlement sur le contrôle des pesticides, Règl. IPE EC188/95	09/05/1995	09/05/1995		Prince Edward Island Department of Environment, Energy and Climate Action	Rules under the PEI Pesticides Control Act.	https://www.princeedwardisland.ca/sites/default/files/legislation/P%26P04G-Pesticides%20Control%20Act%20General%20Regulations.pdf
L183	Newfoundland and Labrador Environmental Protection Act	Environmental Protection Act, SNL 2002, c E-14.2	Loi sur la protection de l'environnement, LNL 2002, ch. E-14.2	27/06/2002	27/06/2002		Newfoundland and Labrador Department of Environment and Climate Change	Framework for environmental protection in Newfoundland and Labrador.	https://www.assembly.nl.ca/Legislation/sr/statutes/e14-2.htm
L184	Newfoundland and Labrador Pesticides Control Regulations	Pesticides Control Regulations, NLR 28/12	Règlement sur le contrôle des pesticides, Règl. TNL 28/12	02/03/2012	02/03/2012		Newfoundland and Labrador Department of Environment and Climate Change	Requirements for pesticide use, permits, and certifications.	https://www.assembly.nl.ca/Legislation/sr/Regulations/rc120028.htm
L185	Yukon Environment Act	Environment Act, RSY 2002, c 76	Loi sur l'environnement, LRY 2002, ch. 76	13/12/2002	13/12/2002		Yukon Department of Environment	Framework for environmental protection in Yukon.	https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0076/2002-0076.pdf
L186	Yukon Pesticide Regulations	Pesticide Regulations, YOIC 1992/115	Règlement sur les pesticides, Décret 1992/115	25/06/1992	25/06/1992		Yukon Department of Environment	Rules under the Environment Act, including licensing and permits for pesticides.	https://laws.yukon.ca/cms/images/LEGISLATION/SUBORDINATE/1992/1992-0115/1992-0115.pdf
L187	Northwest Territories Environmental Protection Act	Environmental Protection Act, RSNWT 1988, c E-7	Environmental Protection Act, RSNWT 1988, c E-7	23/06/1988	23/06/1988		Government of the Northwest Territories	Provides for the protection of the environment in the Northwest Territories.	https://www.canlii.org/en/nt/laws/stat/rsnwt-1988-c-e-7/latest/rsnwt-1988-c-e-7.html
L188	Northwest Territories Pesticide Regulations	Pesticide Regulations, NWT Reg 029-93	Pesticide Regulations, NWT Reg 029-93	01/06/1993	01/06/1993		Government of the Northwest Territories	Regulates the use, sale, and handling of pesticides in the Northwest Territories.	https://www.canlii.org/en/nt/laws/regu/nwt-reg-029-93/latest/nwt-reg-029-93.html
L189	Nunavut Environmental Protection Act	Environmental Protection Act, RSNWT (Nu) 1988, c E-7	Environmental Protection Act, RSNWT (Nu) 1988, c E-7	23/06/1988	23/06/1988		Government of Nunavut	Provides for the protection of the environment in Nunavut.	https://www.canlii.org/en/nu/laws/stat/rsnwt-nu-1988-c-e-7/latest/rsnwt-nu-1988-c-e-7.html

L190	Nunavut Pesticide Regulations	Pesticide Regulations, RRNWT (Nu) 1990, c P-2	Pesticide Regulations, RRNWT (Nu) 1990, c P-2	01/06/1990	01/06/1990		Government of Nunavut	Regulates the use, sale, and handling of pesticides in Nunavut.	https://www.canlii.org/en/nu/laws/regu/rrnwt-nu-1990-c-p-2/latest/rrnwt-nu-1990-c-p-2.html
L191	Alberta Enhancement Act	Environmental Enhancement and Protection Act, RSA 2000, c E-12	Environmental Enhancement and Protection Act, RSA 2000, c E-12	13/12/2000	13/12/2000		Government of Alberta	Provides for the protection and enhancement of the environment in Alberta.	https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-e-12/latest/rsa-2000-c-e-12.html
L192	Canadian Human Rights Act	Canadian Human Rights Act, RSC 1985, c H-6	Loi canadienne sur les droits de la personne, LRC 1985, ch H-6	14/07/1977	01/03/1978		Government of Canada	Prohibits discrimination and ensures equal opportunity in Canada.	https://www.canlii.org/en/ca/laws/stat/rsc-1985-c-h-6/latest/rsc-1985-c-h-6.html
L193	BC Human Rights Code	Human Rights Code, RSBC 1996, c 210	Human Rights Code, RSBC 1996, c 210	15/04/1996	01/10/1997		Government of British Columbia	Prohibits discrimination and promotes human rights in British Columbia.	https://www.canlii.org/en/bc/laws/stat/rsbc-1996-c-210/latest/rsbc-1996-c-210.html
L194	Ontario Human Rights Code	Human Rights Code, RSO 1990, c H.19	Code des droits de la personne, LRO 1990, ch H.19	11/12/1981	11/12/1981		Government of Ontario	Prohibits discrimination and promotes human rights in Ontario.	https://www.canlii.org/en/on/laws/stat/rso-1990-c-h19/latest/rso-1990-c-h19.html
L195	Quebec Charter of Human Rights and Freedoms	Charter of Human Rights and Freedoms, CQLR c C-12	Charte des droits et libertés de la personne, RLRQ c C-12	27/06/1975	28/06/1976		Government of Quebec	Guarantees fundamental rights and freedoms in Quebec.	http://legisquebec.gouv.qc.ca/en/showdoc/cs/C-12
L196	Québec Act Respecting Labour Standards (Loi sur les normes du travail)	Act Respecting Labour Standards, CQLR c N-1.1	Loi sur les normes du travail, RLRQ c N-1.1	21/12/1979	01/04/1980		Government of Quebec	Establishes minimum labour standards in Quebec.	http://legisquebec.gouv.qc.ca/en/showdoc/cs/N-1.1
L197	Alberta Human Rights Act	Alberta Human Rights Act, RSA 2000, c A-25.5	Alberta Human Rights Act, RSA 2000, c A-25.5	14/06/1996	14/06/1996		Alberta Human Rights Commission	Prohibits discrimination and promotes equality in Alberta.	https://www.canlii.org/en/ab/laws/stat/rsa-2000-c-a-25.5/latest/rsa-2000-c-a-25.5.html
L198	Manitoba Human Rights Code	The Human Rights Code, CCSM c H175	The Human Rights Code, CCSM c H175	17/07/1987	01/01/1988		Manitoba Human Rights Commission	Protects individuals from discrimination in Manitoba.	https://web2.gov.mb.ca/laws/statutes/archive/h175%282021-12-31%29e.php
L199	Saskatchewan Human Rights Code	The Saskatchewan Human Rights Code, 2018, SS 2018, c S-24.2	The Saskatchewan Human Rights Code, 2018, SS 2018, c S-24.2	15/11/2018	15/11/2018		Saskatchewan Human Rights Commission	Ensures equality and prohibits discrimination in Saskatchewan.	https://saskatchewanhumanrights.ca/your-rights/saskatchewan-human-rights-code/
L200	Nova Scotia Human Rights Act	Human Rights Act, RSNS 1989, c 214	Human Rights Act, RSNS 1989, c 214	17/04/1969	17/04/1969		Nova Scotia Human Rights Commission	Protects human rights and prevents discrimination in Nova Scotia.	https://nslegislature.ca/sites/default/files/legc/statutes/human%20Rights.pdf
L201	Nova Scotia Labour Standards Code	Labour Standards Code, RSNS 1989, c 246	Labour Standards Code, RSNS 1989, c 246	19/06/1972	19/06/1972		Nova Scotia Labour Standards Division	Establishes minimum employment standards in Nova Scotia.	https://nslegislature.ca/sites/default/files/legc/statutes/labour%20standards.pdf

L202	New Brunswick Human Rights Act	Human Rights Act, RSNB 2011, c 171	Human Rights Act, RSNB 2011, c 171	10/03/1967	10/03/1967		New Brunswick Human Rights Commission	Prohibits discrimination and promotes equality in New Brunswick.	https://www.canlii.org/en/nb/laws/stat/rsnb-2011-c-171/latest/rsnb-2011-c-171.html
L203	New Brunswick Employment Standards Act	Employment Standards Act, SNB 1982, c E-7.2	Employment Standards Act, SNB 1982, c E-7.2	25/06/1982	25/06/1982		New Brunswick Employment Standards Branch	Sets minimum employment standards in New Brunswick.	https://www.canlii.org/en/nb/laws/stat/snb-1982-c-e-7.2/latest/snb-1982-c-e-7.2.html
L204	Newfoundland and Labrador Human Rights Act	Human Rights Act, 2010, SNL 2010, c H-13.1	Human Rights Act, 2010, SNL 2010, c H-13.1	25/06/2010	25/06/2010		Newfoundland and Labrador Human Rights Commission	Protects individuals from discrimination in Newfoundland and Labrador.	https://www.assembly.nl.ca/Legislation/sr/statutes/h13-1.htm
L205	Newfoundland and Labrador Labour Standards Act	Labour Standards Act, RSNL 1990, c L-2	Labour Standards Act, RSNL 1990, c L-2	24/06/1977	24/06/1977		Newfoundland and Labrador Labour Standards Division	Establishes minimum employment standards in Newfoundland and Labrador.	https://www.assembly.nl.ca/Legislation/sr/statutes/l02.htm
L206	Prince Edward Island Human Rights Act	Human Rights Act, RSPEI 1988, c H-12	Human Rights Act, RSPEI 1988, c H-12	19/06/1975	19/06/1975		Prince Edward Island Human Rights Commission	Prohibits discrimination and promotes human rights in Prince Edward Island.	https://www.princeedwardisland.ca/sites/default/files/legislation/H-12-Human%20Rights%20Act.pdf
L207	Prince Edward Island Employment Standards Act	Employment Standards Act, RSPEI 1988, c E-6.2	Employment Standards Act, RSPEI 1988, c E-6.2	19/05/1988	19/05/1988		Prince Edward Island Employment Standards Branch	Sets minimum employment standards in Prince Edward Island.	https://www.princeedwardisland.ca/sites/default/files/legislation/E-06-2-Employment%20Standards%20Act.pdf
L208	Yukon Human Rights Act	Human Rights Act, RSY 2002, c 116	Loi sur les droits de la personne, LRY 2002, ch. 116	17/06/1987	17/06/1987	N/A	Yukon Human Rights Commission	Protects individuals from discrimination in Yukon.	https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0116/2002-0116.pdf
L209	Yukon Employment Standards Act	Employment Standards Act, RSY 2002, c 72	Loi sur les normes d'emploi, LRY 2002, ch. 72	13/05/1988	13/05/1988	N/A	Yukon Employment Standards Office	Establishes minimum employment standards in Yukon.	https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0072/2002-0072.pdf
L210	Northwest Territories Human Rights Act	Human Rights Act, SNWT 2002, c 18	Human Rights Act, SNWT 2002, c 18	29/10/2002	29/10/2002	N/A	Northwest Territories Human Rights Commission	Prohibits discrimination and promotes equality in the Northwest Territories.	https://www.canlii.org/en/nt/laws/stat/snwt-2002-c-18/latest/
L211	Northwest Territories Human Employment Standards Act	Employment Standards Act, SNWT 2007, c 13	Employment Standards Act, SNWT 2007, c 13	19/10/2007	01/04/2008	N/A	Northwest Territories Employment Standards Office	Sets minimum employment standards in the Northwest Territories.	https://www.canlii.org/en/nt/laws/stat/snwt-2007-c-13/latest/snwt-2007-c-13.html
L212	Nunavut Human Rights Act	Human Rights Act, SNU 2003, c 12	Human Rights Act, SNU 2003, c 12	05/11/2003	05/11/2004	N/A	Nunavut Human Rights Tribunal	Protects individuals from discrimination in Nunavut.	https://www.canlii.org/en/nu/laws/stat/snu-2003-c-

									12/latest/snu-2003-c-12.html
L213	Nunavut Labour Standards Act	Labour Standards Act, RSNWT (Nu) 1988, c L-1	Labour Standards Act, RSNWT (Nu) 1988, c L-1	23/06/1988	23/06/1988	N/A	Nunavut Labour Standards Compliance Office	Establishes minimum employment standards in Nunavut.	https://www.canlii.org/en/nu/laws/stat/rsnwt-nu-1988-c-l-1/latest/rsnwt-nu-1988-c-l-1.html
L214	Canada Forced and Child Labour in Supply Chains Act	Fighting Against Forced Labour and Child Labour in Supply Chains Act, SC 2023, c 26	Loi sur la lutte contre le travail forcé et le travail des enfants dans les chaînes d'approvisionnement, LC 2023, ch 26	11/05/2023	01/01/2024	N/A	Government of Canada	Aims to prevent and reduce the use of forced and child labour in supply chains.	https://www.parl.ca/DocumentViewer/en/44-1/bill/S-211/royal-assent
L215	Seeds Act	Seeds Act, RSC 1985, c S-8	Loi sur les semences, LRC 1985, ch S-8	12/12/1985	12/12/1985	N/A	Canadian Food Inspection Agency	Regulates the testing, inspection, quality, and sale of seeds in Canada.	https://laws-lois.justice.gc.ca/eng/acts/S-8/ and https://laws-lois.justice.gc.ca/eng/regulations/C.R.C.,_c._1400/
L216	Canadian Environmental Protection Act	Canadian Environmental Protection Act, 1999, SC 1999, c 33	Loi canadienne sur la protection de l'environnement (1999), LC 1999, ch 33	14/09/1999	31/03/2000	N/A	Environment and Climate Change Canada	Provides the framework for protecting the environment and human health in Canada.	https://laws-lois.justice.gc.ca/eng/acts/C-15.31/
L217	Health Canada and the Food and Drugs Act	Food and Drugs Act, RSC 1985, c F-27	Loi sur les aliments et drogues, LRC 1985, ch F-27	12/12/1985	12/12/1985	N/A	Health Canada	Governs the safety and quality of food, drugs, and medical devices in Canada.	https://laws-lois.justice.gc.ca/eng/acts/F-27/
L218	Ontario Employment Standards Act	Employment Standards Act, 2000, S.O. 2000, c. 41	Loi de 2000 sur les normes d'emploi, L.O. 2000, ch. 41	21/12/2000	04/09/2001	N/A	Ontario Ministry of Labour, Immigration, Training and Skills Development	Establishes minimum employment standards in Ontario.	https://www.ontario.ca/laws/statute/00e41
L219	Federal Bill C-15	An Act to amend the Criminal Code and to make consequential amendments to other Acts	Loi modifiant le Code criminel et apportant des modifications corrélatives à d'autres lois	21/06/2019	21/06/2019	N/A	Government of Canada	Introduced changes to the Criminal Code, including provisions related to medical assistance in dying.	https://www.parl.ca/DocumentViewer/en/42-1/bill/C-14/royal-assent
L220	Canada Pay Equity Act	Pay Equity Act, S.C. 2018, c. 27, s. 416	Loi sur l'équité salariale, L.C. 2018, ch. 27, art. 416	13/12/2018	31/08/2021	N/A	Government of Canada	Establishes a proactive pay equity regime for federally regulated workplaces.	https://laws-lois.justice.gc.ca/eng/acts/P-4.2/
L221	Employment Equity Act	Employment Equity Act, S.C. 1995, c. 44	Loi sur l'équité en matière d'emploi, L.C. 1995, ch. 44	15/12/1995	24/10/1996	N/A	Government of Canada	Promotes equality in the workplace for designated groups.	https://laws-lois.justice.gc.ca/eng/acts/E-5.401/
L222	Amendments to the Criminal Code in Bill C-16	An Act to amend the Canadian Human Rights Act and the Criminal Code	Loi modifiant la Loi canadienne sur les droits de la personne et le Code criminel	19/06/2017	19/06/2017	N/A	Government of Canada	Added gender identity and gender expression as prohibited grounds of discrimination.	https://laws-lois.justice.gc.ca/eng/annualstatutes/2017_13/
L223	Manitoba Pay Equity Act	The Pay Equity Act, C.C.S.M. c. P13	Loi sur l'équité salariale, C.P.L.M. ch. P13	11/06/1985	01/01/1986	N/A	Government of Manitoba	Ensures pay equity in the public sector.	https://web2.gov.mb.ca/laws/statutes/ccsm/p013e.php

L224	New Brunswick Pay Equity Act	Pay Equity Act, 2009, S.N.B. 2009, c. P-5.05	Loi de 2009 sur l'équité salariale, L.N.-B. 2009, ch. P-5.05	19/06/2009	01/04/2010	N/A	Government of New Brunswick	Promotes pay equity in the public sector.	https://www.canlii.org/en/nb/laws/stat/snb-2009-c-p-5.05/latest/snb-2009-c-p-5.05.html
L225	Nova Scotia Pay Equity Act	No specific Pay Equity Act; pay equity provisions are included in other legislation.	N/A	N/A	N/A	N/A	N/A	N/A	
L226	Ontario Pay Equity Act	Pay Equity Act, R.S.O. 1990, c. P.7	Loi sur l'équité salariale, L.R.O. 1990, ch. P.7	29/06/1987	01/01/1988	N/A	Ontario Pay Equity Office	Ensures pay equity in public and private sectors.	https://www.ontario.ca/laws/statute/90p07
L227	Quebec Pay Equity Act	Pay Equity Act, CQLR c E-12.001	Loi sur l'équité salariale, RLRQ c E-12.001	21/11/1996	21/11/1997	N/A	Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)	Ensures pay equity in Quebec workplaces.	http://legisquebec.gouv.qc.ca/en/showdoc/cs/E-12.001
L228	British Columbia Temporary Foreign Worker Protection Act	Temporary Foreign Worker Protection Act, S.B.C. 2018, c. 45	Temporary Foreign Worker Protection Act, S.B.C. 2018, c. 45	08/11/2018	15/10/2019	N/A	Government of British Columbia	Protects temporary foreign workers from exploitation.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/18045_01
L229	Alberta Fair Trading Act	Fair Trading Act, RSA 2000, c F-2	Fair Trading Act, RSA 2000, c F-2	11/12/1998	01/01/1999	N/A	Alberta Ministry of Service Alberta and Red Tape Reduction	Regulates consumer transactions and promotes fair trading practices in Alberta.	https://www.qp.alberta.ca/documents/Acts/F02.pdf
L230	Saskatchewan Foreign Worker Recruitment and Immigration Services Act	The Immigration Services Act, SS 2024, c 14	The Immigration Services Act, SS 2024, c 14	15/05/2024	01/09/2024	N/A	Saskatchewan Ministry of Immigration and Career Training	Replaced the previous act to enhance protection for foreign workers and immigrants.	https://www.canlii.org/en/sk/laws/astat/ss-2024-c-14/latest/ss-2024-c-14.html
L231	Manitoba Worker Recruitment and Protection Act	The Worker Recruitment and Protection Act, CCSM c W197	Loi sur le recrutement et la protection des travailleurs, C.P.L.M. ch. W197	09/10/2008	01/04/2009	N/A	Manitoba Employment Standards	Regulates the recruitment of foreign workers and provides protections against exploitation.	https://web2.gov.mb.ca/laws/statutes/ccsm/w197e.php
L232	Manitoba Human Trafficking Awareness and Response Act	The Human Trafficking Awareness and Response Act, CCSM c H195	Loi sur la sensibilisation et l'intervention en matière de traite de personnes, C.P.L.M. ch. H195	08/11/2018	01/04/2019	N/A	Manitoba Department of Justice	Aims to prevent human trafficking and support victims.	https://web2.gov.mb.ca/laws/statutes/ccsm/h195e.php
L233	Ontario Prevention and Remedies for Human Trafficking Act	Prevention of and Remedies for Human Trafficking Act, 2017, SO 2017, c 14	Loi de 2017 sur la prévention de la traite des personnes et les recours en la matière, L.O. 2017, ch. 14	30/05/2017	30/05/2017	N/A	Ontario Ministry of the Attorney General	Provides measures to prevent human trafficking and offer remedies to victims.	https://www.ontario.ca/laws/statute/17p14
L234	Ontario Fairness in Procurement Act	Fairness in Procurement Act, 2018, SO 2018, c 8	Loi de 2018 sur l'équité en matière de marchés publics, L.O. 2018, ch. 8	06/12/2018	06/12/2018	N/A	Ontario Ministry of Government and Consumer Services	Ensures fair procurement practices in Ontario.	https://www.ontario.ca/laws/statute/18f08
L235	Quebec Act to Combat Poverty and Social Exclusion	Act to Combat Poverty and Social Exclusion, CQLR c L-7	Loi visant à lutter contre la pauvreté et	13/12/2002	13/03/2003	N/A	Quebec Ministry of Employment and Social Solidarity	Establishes measures to reduce poverty and	http://legisquebec.gouv.qc.ca/en/showdoc/cs/L-7

			l'exclusion sociale, RLRQ c L-7					social exclusion in Quebec.	
L236	Saskatchewan Interpersonal Violence and Abuse Act	The Interpersonal Violence and Abuse Act, SS 1994, c I-10.3	The Interpersonal Violence and Abuse Act, SS 1994, c I-10.3	23/06/1994	01/01/1995	N/A	Saskatchewan Ministry of Justice	Provides legal remedies for victims of interpersonal violence and abuse.	https://www.canlii.org/en/sk/laws/stat/ss-1994-c-i-10.3/latest/ss-1994-c-i-10.3.html
L237	Newfoundland and Labrador Endangered Species Act	Endangered Species Act, SNL 2001, c E-10.1	Endangered Species Act, SNL 2001, c E-10.1	13/12/2001	01/05/2002	N/A	Newfoundland and Labrador Department of Fisheries, Forestry and Agriculture	Provides for the protection of endangered species in Newfoundland and Labrador.	https://www.assembly.nl.ca/Legislation/sr/statutes/e10-1.htm
L238	Northwest Territories Species at Risk Act	Species at Risk (NWT) Act, SNWT 2009, c 16	Species at Risk (NWT) Act, SNWT 2009, c 16	04/06/2009	01/02/2010	N/A	Government of the Northwest Territories	Provides for the protection of species at risk in the Northwest Territories.	https://www.canlii.org/en/nt/laws/stat/snwt-2009-c-16/latest/snwt-2009-c-16.html
L239	Quebec Act Respecting Threatened or Vulnerable Species	Act Respecting Threatened or Vulnerable Species, CQLR c E-12.01	Loi sur les espèces menacées ou vulnérables, RLRQ c E-12.01	23/03/1989	23/03/1989	N/A	Quebec Ministry of the Environment and the Fight Against Climate Change	Provides for the designation and protection of threatened or vulnerable species in Quebec.	http://legisquebec.gouv.qc.ca/en/document/cs/E-12.01
L240	Manitoba Endangered Species and Ecosystems Act	The Endangered Species and Ecosystems Act, CCSM c E111	Loi sur les espèces et les écosystèmes en voie de disparition, C.P.L.M. ch. E111	14/06/1990	14/06/1990	N/A	Manitoba Conservation and Climate	Provides for the designation and protection of endangered species and ecosystems in Manitoba.	https://web2.gov.mb.ca/laws/statutes/ccsm/e111e.php
L241	New Brunswick Species at Risk Act	Species at Risk Act, SNB 2012, c 6	Loi sur les espèces en péril, L.N.-B. 2012, ch. 6	05/12/2012	01/06/2013	N/A	New Brunswick Department of Natural Resources and Energy Development	Provides for the protection and recovery of species at risk in New Brunswick.	https://www.canlii.org/en/nb/laws/stat/snb-2012-c-6/latest/snb-2012-c-6.html
L242	Nova Scotia Endangered Species Act	Endangered Species Act, SNS 1998, c 11	Endangered Species Act, SNS 1998, c 11	03/12/1998	01/06/1999	N/A	Nova Scotia Department of Lands and Forestry	Provides for the protection, designation, and recovery of endangered species in Nova Scotia.	https://nslegislature.ca/sites/default/files/legc/statutes/endanger.htm
L243	British Columbia Heritage Conservation Act	Heritage Conservation Act, RSBC 1996, c 187	Heritage Conservation Act, RSBC 1996, c 187	01/04/1996	01/04/1996	N/A	British Columbia Ministry of Forests, Lands, Natural Resource Operations and Rural Development	Provides for the protection and conservation of heritage sites and objects in British Columbia.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96187_01
L244	Nova Scotia Special Places Protection Act	Special Places Protection Act, RSNS 1989, c 438	Special Places Protection Act, RSNS 1989, c 438	25/05/1989	25/05/1989	N/A	Nova Scotia Department of Communities, Culture and Heritage	Provides for the protection of special places, including archaeological and historical sites, in Nova Scotia.	https://nslegislature.ca/sites/default/files/legc/statutes/special%20places%20protection.pdf

L245	Canadian Charter of Rights and Freedoms	Canadian Charter of Rights and Freedoms, Part I of the Constitution Act, 1982	Charte canadienne des droits et libertés, Partie I de la Loi constitutionnelle de 1982	29/03/1982	17/04/1982	N/A	Government of Canada	Guarantees fundamental rights and freedoms to all Canadians.	https://laws-lois.justice.gc.ca/eng/const/page-15.html
L246	BC Labour Relations Code	Labour Relations Code, RSBC 1996, c 244	Labour Relations Code, RSBC 1996, c 244	1996	1996	N/A	British Columbia Labour Relations Board	Governs labour relations and collective bargaining in British Columbia.	https://www.bclaws.gov.bc.ca/civix/document/id/complete/statreg/96244_01
L247	Alberta Labour Relations Code	Labour Relations Code, RSA 2000, c L-1	Labour Relations Code, RSA 2000, c L-1	07/12/1988	07/12/1988	N/A	Alberta Labour Relations Board	Governs labour relations and collective bargaining in Alberta.	https://www.qp.alberta.ca/documents/Acts/L01.pdf
L248	Manitoba Labour Relations Act	The Labour Relations Act, CCSM c L10	Loi sur les relations du travail, C.P.L.M. ch. L10	28/06/1972	28/06/1972	N/A	Manitoba Labour Board	Governs labour relations and collective bargaining in Manitoba.	https://web2.gov.mb.ca/laws/statutes/ccsm/1010e.php
L249	Ontario Labour Relations Act	Labour Relations Act, 1995, SO 1995, c 1, Sch A	Loi de 1995 sur les relations de travail, L.O. 1995, ch. 1, annexe A	10/11/1995	10/11/1995	N/A	Ontario Labour Relations Board	Governs labour relations and collective bargaining in Ontario.	https://www.ontario.ca/laws/statute/95l01
L250	Quebec Labour Code	Labour Code, CQLR c C-27	Code du travail, RLRQ c C-27	16/12/1964	01/02/1965	N/A	Commission des normes, de l'équité, de la santé et de la sécurité du travail (CNESST)	Governs labour relations and collective bargaining in Quebec.	http://legisquebec.gouv.qc.ca/en/document/cs/C-27
L251	New Brunswick Industrial Relations Act	Industrial Relations Act, RSNB 1973, c I-4	Loi sur les relations industrielles, L.R.N.-B. 1973, ch. I-4	31/12/1973	31/12/1973	N/A	New Brunswick Labour and Employment Board	Governs labour relations and collective bargaining in New Brunswick.	https://www.canlii.org/en/nb/laws/stat/rsnb-1973-c-i-4/latest/rsnb-1973-c-i-4.html
L252	Nova Scotia Trade Union Act	Trade Union Act, RSNS 1989, c 475	Trade Union Act, RSNS 1989, c 475	17/05/1972	17/05/1972	N/A	Nova Scotia Labour Board	Governs labour relations and collective bargaining in Nova Scotia.	https://nslegislature.ca/sites/default/files/legc/statutes/trade%20union.pdf
L253	Prince Edward Island Labour Act	Labour Act, RSPEI 1988, c L-1	Labour Act, RSPEI 1988, c L-1	31/12/1988	31/12/1988	N/A	Prince Edward Island Labour Relations Board	Governs labour relations and collective bargaining in Prince Edward Island.	https://www.princeedwardisland.ca/sites/default/files/legislation/L-01-Labour%20Act.pdf
L254	Newfoundland and Labrador Labour Relations Act	Labour Relations Act, RSNL 1990, c L-1	Labour Relations Act, RSNL 1990, c L-1	01/06/1977	01/06/1977	N/A	Newfoundland and Labrador Labour Relations Board	Governs labour relations and collective bargaining in Newfoundland and Labrador.	https://www.assembly.nl.ca/Legislation/sr/statutes/I01.htm
L255	Yukon Labour Relations Act	Labour Relations Act, RSY 2002, c 134	Labour Relations Act, RSY 2002, c 134	31/12/1988	31/12/1988	N/A	Yukon Labour Services Board	Governs labour relations and collective bargaining in Yukon.	https://laws.yukon.ca/cms/images/LEGISLATION/PRINCIPAL/2002/2002-0134/2002-0134.pdf

L256	2006 softwood lumber agreement	Softwood Lumber Agreement between the Government of Canada and the Government of the United States of America	Accord sur le bois d'œuvre résineux entre le gouvernement du Canada et le gouvernement des États-Unis d'Amérique	12/09/2006	12/10/2006	2015	Government of Canada and Government of the United States of America	Managed softwood lumber trade between Canada and the U.S.; expired in 2015.	https://www.international.gc.ca/controls-contrôles/software-bois_oeuvre/other-autres/software-bois_oeuvre.aspx?lang=eng
L257	Alberta Forest and Prairie Protection Act	Forest and Prairie Protection Act, RSA 2000, c F-19	Forest and Prairie Protection Act, RSA 2000, c F-19	May 16, 2000	January 1, 2002	N/A	Alberta Agriculture and Forestry	Provides for the prevention and suppression of forest and prairie fires in Alberta.	https://www.qp.alberta.ca/documents/Acts/F19.pdf
L258	Bills of Lading Act	Bills of Lading Act, RSC 1985, c B-5	Loi sur les connaissements, LRC 1985, ch. B-5	December 12, 1988	December 12, 1988	N/A	Government of Canada	Governs the issuance and use of bills of lading in Canada.	https://laws-lois.justice.gc.ca/eng/acts/B-5/
L259	Coasting Trade Act	Coasting Trade Act, SC 1992, c 31	Loi sur le cabotage, LC 1992, ch. 31	June 23, 1992	June 23, 1992	N/A	Government of Canada	Regulates coasting trade in Canadian waters.	https://laws-lois.justice.gc.ca/eng/acts/C-33.3/
L260	Canada Marine Act	Canada Marine Act, SC 1998, c 10	Loi maritime du Canada, LC 1998, ch. 10	June 11, 1998	June 11, 1998	N/A	Transport Canada	Governs the operation of Canada's ports and port authorities.	https://laws-lois.justice.gc.ca/eng/acts/C-6.7/
L261	Canada Shipping Act	Canada Shipping Act, 2001, SC 2001, c 26	Loi de 2001 sur la marine marchande du Canada, LC 2001, ch. 26	November 1, 2001	July 1, 2007	N/A	Transport Canada	Governs shipping and navigation in Canadian waters.	https://laws-lois.justice.gc.ca/eng/acts/C-10.15/
L262	Canada Transportation Act	Canada Transportation Act, SC 1996, c 10	Loi sur les transports au Canada, LC 1996, ch. 10	May 29, 1996	July 1, 1996	N/A	Canadian Transportation Agency	Governs transportation policy and regulation in Canada.	https://laws-lois.justice.gc.ca/eng/acts/C-10.4/
L263	Canadian National Montreal Terminals Act	Canadian National Montreal Terminals Act, SC 1929, c 23	Loi sur les terminus de Montréal du Canadien National, LC 1929, ch. 23	June 14, 1929	June 14, 1929	N/A	Government of Canada	Pertains to the operation of Canadian National Railway terminals in Montreal.	https://laws-lois.justice.gc.ca/eng/acts/C-7.5/
L264	Canadian Transportation Accident Investigation and Safety Board Act	Canadian Transportation Accident Investigation and Safety Board Act, SC 1989, c 3	Loi sur le Bureau canadien d'enquête sur les accidents de transport et de la sécurité des transports, LC 1989, ch. 3	March 29, 1989	March 29, 1990	N/A	Transportation Safety Board of Canada	Establishes the Transportation Safety Board of Canada and governs transportation accident investigations.	https://laws-lois.justice.gc.ca/eng/acts/C-23.4/
L265	Department of Transport Act	Department of Transport Act, RSC 1985, c T-18	Loi sur le ministère des Transports, LRC 1985, ch. T-18	December 12, 1988	December 12, 1988	Transport Canada	Governs the powers, duties, and functions of the Department of Transport.		https://laws-lois.justice.gc.ca/eng/acts/T-18/
L266	Motor Vehicle Safety Act	Motor Vehicle Safety Act, SC 1993, c 16	Loi sur la sécurité automobile, LC 1993, ch. 16	June 23, 1993	October 1, 1993	Transport Canada	Sets safety standards for motor vehicles in Canada.		https://laws-lois.justice.gc.ca/eng/acts/M-10.01/
L267	Motor Vehicle Transport Act	Motor Vehicle Transport Act, RSC 1985, c 29 (3rd Supp)	Loi sur les transports routiers, LRC 1985, ch. 29 (3e suppl.)	December 12, 1988	January 1, 1989	Transport Canada	Regulates the licensing of interprovincial motor vehicle operators.		https://laws-lois.justice.gc.ca/eng/acts/M-12.01/
L268	Railway Safety Act	Railway Safety Act, RSC 1985, c 32 (4th Supp)	Loi sur la sécurité ferroviaire, LRC	December 12, 1988	January 1, 1989	Transport Canada	Governs railway safety and related responsibilities.		https://laws-lois.justice.gc.ca/eng/acts/R-4.2/

			1985, ch. 32 (4e suppl.)						
L269	Railway (Alberta) Act	Railway (Alberta) Act, RSA 2000, c R-4	Railway (Alberta) Act, RSA 2000, ch. R-4	2000	2000	Alberta Ministry of Transportation	Regulates railways operating within Alberta.		https://www.qp.alberta.ca/documents/Acts/R04.pdf
L270	Ontario Municipal Act	Municipal Act, 2001, SO 2001, c 25	Loi de 2001 sur les municipalités, L.O. 2001, ch. 25	2001	2003	Ontario Ministry of Municipal Affairs and Housing	Governs the structure and operations of municipalities in Ontario.		https://www.ontario.ca/laws/statute/01m25
L271	NB Private Land Stewardship	Private Land Stewardship Program (New Brunswick)	Programme de gestion des terres privées (Nouveau-Brunswick)	N/A	N/A	New Brunswick Department of Natural Resources and Energy Development	Encourages private landowners to manage lands for environmental and economic benefits.		https://www2.gnb.ca/content/gnb/en.html
L272	NS Wildlife Habitat and Watercourses Protection Regulations	Wildlife Habitat and Watercourses Protection Regulations, NS Reg 114/2002	Règlement sur la protection de l'habitat faunique et des cours d'eau, Règl. N.-É. 114/2002	2002	2002	Nova Scotia Department of Natural Resources and Renewables	Protects wildlife habitats and watercourses during forest operations.		https://novascotia.ca/just/regulations/regs/fowhwp.htm
L273	Canada Customs Act	Customs Act, RSC 1985, c 1 (2nd Supp)	Loi sur les douanes, LRC 1985, ch. 1 (2e suppl.)	1985	1985	Canada Border Services Agency	Governs the import and export of goods in Canada.		https://laws-lois.justice.gc.ca/eng/acts/C-52.6/
L274	Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act	Wild Animal and Plant Protection and Regulation of International and Interprovincial Trade Act, SC 1992, c 52	Loi sur la protection d'espèces animales ou végétales sauvages et la réglementation de leur commerce international et interprovincial, LC 1992, ch. 52	1992	1996	Environment and Climate Change Canada	Implements CITES to protect wildlife species.		https://laws-lois.justice.gc.ca/eng/acts/W-8.5/
L275	Technical Heat Treatment Guidelines and Operating Conditions Manual	Technical Heat Treatment Guidelines and Operating Conditions Manual	Guide technique de traitement thermique et manuel des conditions d'exploitation	N/A	N/A	Canadian Food Inspection Agency	Standards for heat treatment of wood products.		https://inspection.canada.ca/
L276	Canadian Debarking and Grub Hole Control Program for the Export of Cedar Forest Products to the European Union	Program for the Export of Cedar Forest Products to the EU	Programme pour l'exportation de produits forestiers de cèdre vers l'Union européenne	N/A	N/A	Canadian Food Inspection Agency	Ensures compliance with EU standards for cedar exports.		https://inspection.canada.ca/
L277	Canadian Heat Treatment Wood Products Certification Program	Canadian Heat Treatment Wood Products Certification Program	Programme canadien de certification des produits de bois traités à la chaleur	N/A	N/A	Canadian Food Inspection Agency	Certification for heat-treated wood products.		https://inspection.canada.ca/
L278	Canadian Wood Packaging Certification Program	Canadian Wood Packaging Certification Program	Programme canadien de certification des emballages en bois	N/A	N/A	Canadian Food Inspection Agency	Meets international standards for wood packaging materials.		https://inspection.canada.ca/
L279	Guidelines for the Phytosanitary Certification of Lumber for Export	Guidelines for Phytosanitary Certification of Lumber for Export	Lignes directrices pour la certification phytosanitaire du bois d'œuvre destiné à l'exportation	N/A	N/A	Canadian Food Inspection Agency	Ensures pest-free certification for exported lumber.		https://inspection.canada.ca/

L280	Wood Packaging Material Requirements to the United States	Requirements for Export to the United States	Exigences pour l'exportation vers les États-Unis	N/A	N/A	Canadian Food Inspection Agency	Complies with U.S. import standards for wood packaging.		https://inspection.canada.ca/
L281	Phytosanitary Certification Requirements for the Export of Untreated Canadian Conifer Logs to China	Certification Requirements for Export of Untreated Canadian Conifer Logs to China	Exigences de certification pour l'exportation de grumes de conifères non traitées du Canada vers la Chine	N/A	N/A	Canadian Food Inspection Agency	Ensures pest-free logs for export to China.		https://inspection.canada.ca/
L282	Requirements for Firewood and Spruce Logs from Canada	Requirements for Firewood and Spruce Logs from Canada	Exigences pour le bois de chauffage et les grumes d'épinette en provenance du Canada	N/A	N/A	Canadian Food Inspection Agency	Complies with importing country standards.		https://inspection.canada.ca/
L283	Canada Forestry Act	Forestry Act, RSC 1985, c F-30	Loi sur les forêts, LRC 1985, ch. F-30	December 12, 1988	December 12, 1988	Natural Resources Canada	Governs the management of federal forest lands.		https://laws-lois.justice.gc.ca/eng/acts/F-30/
L284	Species at Risk Act	Species at Risk Act, SC 2002, c 29	Loi sur les espèces en péril, LC 2002, ch. 29	December 12, 2002	June 5, 2003	Environment and Climate Change Canada	Protects endangered and threatened species in Canada.		https://laws-lois.justice.gc.ca/eng/acts/S-15.3/
L285	Special Forest Products Regulation	Special Forest Products Regulation, Alta. Reg. 182/91	Règlement sur les produits forestiers spéciaux, Règl. Alta. 182/91	June 26, 1991	June 26, 1991	Alberta Ministry of Agriculture, Forestry and Rural Economic Development	Regulates the harvest and transport of special forest products in Alberta.		https://www.qp.alberta.ca/
L286	Timber Management Regulation	Timber Management Regulation, Alta. Reg. 60/73	Règlement sur la gestion du bois, Règl. Alta. 60/73	March 15, 1973	March 15, 1973	Alberta Ministry of Agriculture and Forestry	Regulates timber harvesting and management in Alberta.		https://www.qp.alberta.ca/
L287	Forest Products Scaling Regulations	Forest Products Scaling Regulations, BC Reg 446/94	Règlement sur le cubage des produits forestiers, Règl. C.-B. 446/94	December 16, 1994	December 16, 1994	British Columbia Ministry of Forests	Governs the measurement and grading of forest products.		https://www.bclaws.gov.bc.ca/
L288	Manitoba Timber Regulation	The Timber Regulation, Man. Reg. 227/88 R	Règlement sur le bois, Règl. Man. 227/88 R	December 21, 1988	December 21, 1988	Manitoba Natural Resources and Northern Development	Regulates timber harvesting and scaling in Manitoba.		https://web2.gov.mb.ca/laws/
L289	Ontario Scaling Manual	Ontario Forest Resources Scaling Manual	Manuel de cubage des ressources forestières de l'Ontario	April 1, 2004	April 1, 2004	Ontario Ministry of Natural Resources and Forestry	Standards for scaling forest products in Ontario.		https://www.ontario.ca/page/forestry-manuals
L290	New Brunswick Scaling of Timber Regulations	Scaling of Timber Regulations, NB Reg 85-92	Règlement sur le cubage du bois, Règl. N.-B. 85-92	April 1, 1985	April 1, 1985	New Brunswick Department of Natural Resources	Governs the scaling of timber in New Brunswick.		https://www.canlii.org/en/nb/
L291	Nova Scotia Forest Utilization License Agreement	Forest Utilization License Agreement (NS)	Accord de licence d'utilisation forestière (N.-É.)	N/A	N/A	Nova Scotia Department of Lands and Forestry	Agreements for forest utilization in Nova Scotia.		https://novascotia.ca/
L292	Newfoundland and Labrador Timber Scaling Regulations	Timber Scaling Regulations, CNLR 1177/96	Règlement sur le cubage du bois, RCN-TN 1177/96	December 20, 1996	December 20, 1996	Newfoundland and Labrador Department of Fisheries, Forestry, and Agriculture	Regulates the scaling of timber in Newfoundland and Labrador.		https://www.assembly.nl.ca/

