




UKRAINE

COUNTRY OVERVIEW TO AID IMPLEMENTATION OF THE EUTR

	LAND AREA:	57.9 million hectares ¹
	FORESTED AREA:	9.7 million hectares ² 16.7% of total land area ²
	FOREST TYPE:	0.6% primary 49.1% naturally regenerated ²
	FOREST OWNERSHIP:	98% public ownership ² <1% private ownership ²
	PROTECTED AREAS:	2.4 million hectares ³ 11% of forests found in Protected Areas ²
	VPA STATUS:	No VPA currently ⁴

ECONOMIC VALUE OF FOREST SECTOR:

USD 1.5 billion in 2011⁵
1% of the GDP in 2011⁵
25th highest exporter of EUTR products in 2015 by weight (kg)⁶
45th highest exporter of EUTR products in 2015 by value (USD)⁶

TREE COVER LOSS:

74 400 hectares of tree cover loss in 2018⁷
Average of 72 680 hectares per year 2014-2018⁷
[noting that 'tree cover' may be natural forests or plantations and that 'loss' can be due to a variety of factors].

CERTIFIED FORESTS:

FSC certification: 4.14 million hectares (2019)⁸
PEFC certification: 0 hectares (2018)⁹

CHAIN OF CUSTODY CERTIFICATION:

FSC certification: 304 CoC certificates (2019)⁸
PEFC certification: 1 CoC certificate (2019)⁹

MAIN TIMBER SPECIES IN TRADE:

Silver fir (*Abies alba*), common alder (*Alnus glutinosa*), common silver birch (*Betula pendula*), hornbeam (*Carpinus* spp.), European beech (*Fagus sylvatica*), European ash (*Fraxinus excelsior*), Norway spruce (*Picea abies*), Scots pine (*Pinus sylvestris*), English oak (*Quercus robur*)¹⁰

CITES-LISTED TIMBER SPECIES:

None¹¹

RANKINGS IN GLOBAL FREEDOM AND STABILITY INDICES:

Rule of law index ¹² 3 rd quarter 77/126 in 2019	Corruption perceptions index ¹³ 3 rd quarter 120/180 in 2018 (score: 32/100)	Fragile states index ¹⁴ 2 nd quarter 91/178 in 2019	Freedom in the world ¹⁵ 2 nd quarter 107/195 in 2019 (score: 60/100)
--	---	---	---

These EU Timber Regulation country overviews were developed by UNEP-WCMC for the European Commission. However, their content does not necessarily reflect the views or policies of UN Environment, UNEP-WCMC, the European Commission, contributory organisations, editors or publishers, and they cannot be held responsible for any use which may be made of the information contained therein. These documents are updated periodically based on available information and are subject to external review. Please send any specific inputs you may have to timber@unep-wcmc.org; these will then be considered for potential inclusion in the next update.

LEGAL TRADE FLOWS

In 2015, Ukraine's export of EUTR-regulated products (timber and timber products to which the EUTR applies) totalled 7.63 billion kg, of which 62.4% was exported to the EU-28. Exports of EUTR-regulated products mainly consisted of paper products (HS48*) by value and fuel wood (HS4401) by weight (Figures 1b and 1c); Ukraine imported very little timber and consumed the majority of its roundwood production (Table 1). Sawn wood (4407) also represented a large proportion of exports by both weight and value, indicating the high value of the product. The majority (54%) of EUTR products were exported to countries neighbouring Ukraine, with the Russian Federation the single largest importer in 2015 (Figure 1a). The majority of EUTR products imported into the EU from Ukraine in 2015 were imported by Poland and Romania, followed by Italy and Germany (Figures 2 & 3).

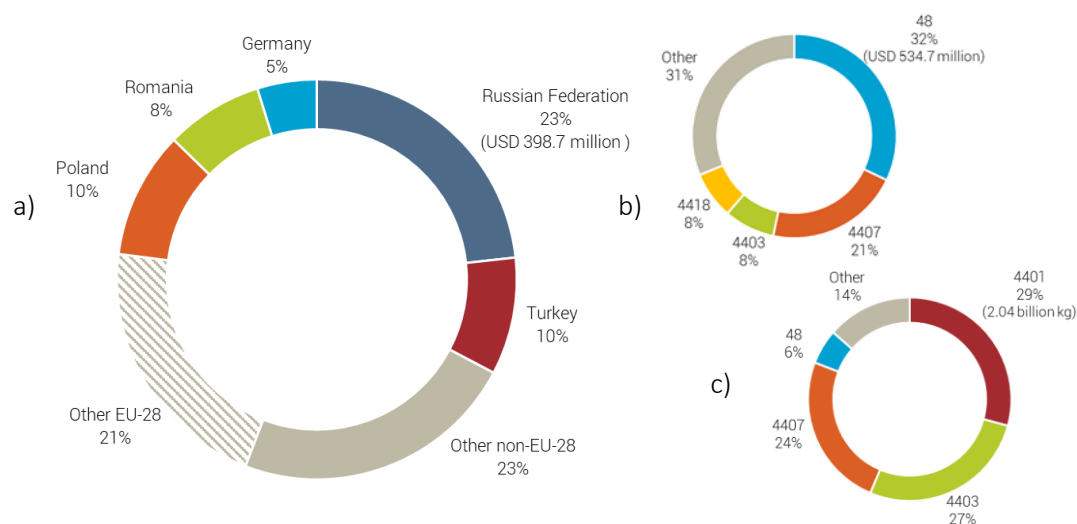


Figure 1: a) Main global markets for EUTR products from Ukraine in 2015 in USD; b) main EUTR products by HS code exported from Ukraine by value in USD in 2015; and c) main EUTR products by HS code exported from Ukraine by weight (kg) in 2015¹⁷.

Table 1: Production and trade flows of main timber products in Ukraine in 2015¹⁰.

	Production (m³)	Imports (m³)	Domestic consumption (m³)	Exports (m³)
Logs (industrial roundwood)	18 337 000	14 000	13 121 000	5 230 000
Sawnwood	1 804 000	7000	295 000	1 516 000
Veneer	110 000	4000	48 000	66 000
Plywood	177 000	50 000	33 000	195 000

***Key to HS codes:** 4401 = fuel wood; 4403 = rough wood; 4407 = sawn wood; 4408 = veneer sheets; 4410 = particle board; 4418 = joinery and carpentry wood; 48 = paper and paper products

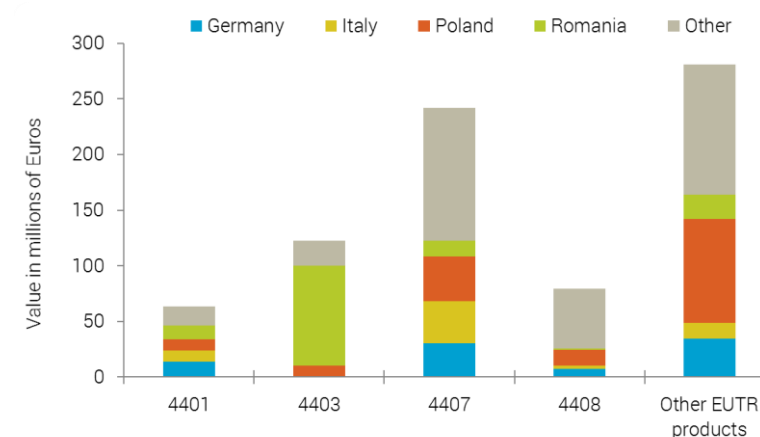


Figure 2: Value of EU imports of EUTR products from Ukraine to the EU in 2015 by HS code. Producing using data from EUROSTAT¹⁶.

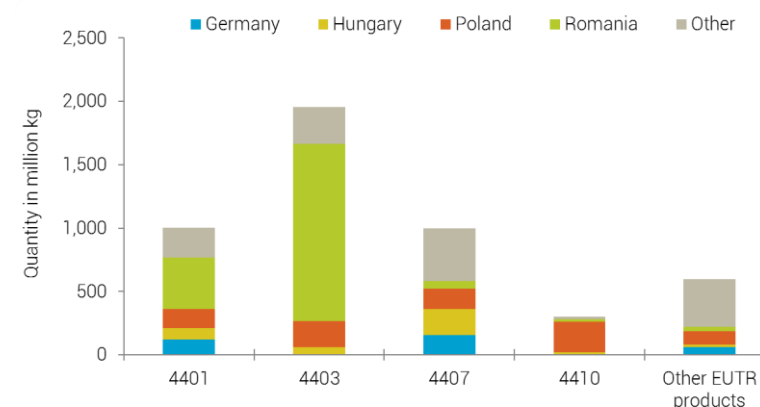


Figure 3: Quantity of EU imports of EUTR products from Ukraine to the EU in 2015 by HS code. Producing using data from EUROSTAT¹⁶.

KEY RISKS FOR ILLEGALITY

COMPLIANCE WITH LEGISLATION:

The legality of forestry activities is subject to inspection by the State Environmental Inspection^{18,19}. The State Forest Enterprises may be implicated in illegal logging, making investigation and prosecution difficult^{20,21}.

ILLEGAL LOGGING OF SPECIFIC TREE SPECIES:

Beech and oak have been reported as higher risk species²².

PREVALENCE OF ILLEGAL LOGGING OF TIMBER:

Average annual volume of illegal logging has been estimated between 20 000 m³ (in 2008 by the State Forest Agency) and 1.25 million m³ (by a Swiss-Ukrainian Forest Development Project in 2010)²³. Official statistics of illegal timber performed without permitting documents for 2016, 2017 and 2018 were 27 700 m³, 26 100 m³ and 17 700 m³ respectively^{24,25}. Volumes of illegally-harvested timber in a 2018 survey of the Carpathians were extrapolated to estimate ~1 million m³ of illegal timber harvested annually in this region²⁶. The Forest Guard project in 2017-2018 detected 4.7 thousand m³ of illegally harvested wood in the Carpathians, with ~80% of the information confirmed by law enforcement agencies²⁷.

Sanitary logging was considered the principal means of illegal logging since the late 1990s²⁸. In 2017, the share of sanitary logging on total harvest was estimated at around 30–40%¹⁸.

RESTRICTIONS ON TIMBER TRADE

EU ban on import of goods from Crimea and Sevastopol^{29,30}. Exports of unprocessed timber/raw logs (code HS 4403) were banned for 10 years from 1st November 2015, with pine trees included in this ban from 1st January 2017³¹.

Exports of sawn wood (HS 4407) from the following valuable tree species have been prohibited since 2005: acacia (*Robinia* spp.), checker tree (*Sorbus torminalis*), cherry tree (*Cerasus* spp.), pear tree (*Pyrus* spp.), walnut tree (*Juglans* spp.), chestnut tree (*Castanea* spp.), common yew (*Taxus baccata*), black cherry (*Cerasus avium*), sycamore (*Acer pseudoplatanus*) and juniper (*Juniperus* spp.)³².

The harvest of species listed in the Red Book of Ukraine is also prohibited³³.

COMPLEXITY OF THE SUPPLY CHAIN

73% of Ukrainian forests are given to permanent use of State Forest Enterprises (SFEs), a sphere of responsibility of the State Forest Resources Agency (SFRAU)^{18,33}. 310 SFEs are in charge of managing these forests¹⁸. Logging operations are managed by SFEs either directly, through private contractors, or private companies performing services under contracts¹⁸. The remaining 27% of forests are in permanent use by other central government bodies and municipalities¹⁸. Regional Forest and Hunting Departments of SFRAU monitor the activities of SFEs, and are in charge of issuing logging permits for final felling¹⁸. SFEs have the authority to issue logging permits for sanitary felling and thinnings¹⁸.

Illegal trade

Illegal logging in Ukraine is the harvesting of wood without a special permit for the use of forest resources or in violation of felling permits²⁵. Common forms of large scale illegal logging identified in Ukraine involve the extensive use of sanitary logging and use of legitimate papers to launder illegal timber^{21,22,33,18}, particularly in the Carpathian region of Ukraine^{20,28}.

Sanitary logging was reported to have become a stable source of timber procurement from protected and commercial forests²³, with a 2011 study showing a 6 to 7-fold increase of selective sanitary cutting (unrelated to natural disasters) over the previous 15-20 years³⁴. Non-profit organisation Earthsight reported that, based on official SFRAU figures, the amount of timber harvested under sanitary logging in the Ukrainian Carpathians in 2016 was greater than the amount cut under the pre-planned Annual Allowable Cut (AAC)²¹. Figures provided by the State Forest Resources Agency (SFRAU) show that, in 2017, the volume of timber harvested in Ukraine was 21.9 million m³, of which 9.4 million m³ (43%) was cut as part of the final fellings and 12.4 million m³ (57%) originated from 'cuttings connected to forest management activities' (3.1 million m³ of which came from clear sanitary cutting, the remainder from thinnings and other activities connected to formation and improving the sanitary state of forests)³⁵. Undocumented logging in areas not designated for harvest in the Ukrainian Carpathians was reported to have been widespread 1988-2007²⁸. Localised "unauthorised harvesting" of timber for wood fuel and minor home repairs was also reported to occur²⁰.

In a 2010 survey, forest experts in Ukraine reported a large number of unregistered sawmills, and a system for purchasing stolen timber in the Ivano-Frankivsk area²⁰. Incidents of corruption in the same area were also reported, including bribing forestry officials, land fraud and issuing illegal harvesting permits²⁰. Two thirds of local residents surveyed in the Carpathian region (800 of 1200 respondents) believed that there was overcutting of the forest in their locality, with more than half reporting an increase in volume over the previous five years²⁰. By 2017, there were estimated to be 12 000 unlicensed sawmills operating in Ukraine, compared with 9200 legal ones^{36,21}. Non-profit organisation Earthsight

Last updated October 2019

estimated that exports of sawn timber in 2016 were 50 per cent more than that recorded as having been legally produced in the country's sawmills, with nearly one million cubic metres of wood exported which could not be accounted for²¹.

In a 2017 national risk assessment, FSC identified a range of specified risks, including: that according to evidence provided by some nature conservation NGOs, some sanitary cuttings are planned in violation of legislation and/or silvicultural requirements; there is a shortage of documentary evidence of land-use rights for communal, private and state enterprises that are beyond SFRAU jurisdiction; underestimating the amount of rent specified in harvesting tickets, through incorrect assessment of volumes, species composition and size-quality characteristics of the wood; understatement of taxes due to illegal sale of wood or sale with misstating of wood category, grade and volume; violations related to timber transportation by road without any logistics documents; and violations by enterprises subordinated to SFRAU concerning non-compliance with requirements on selling all wood through auctions³³. There were noted to be substantial discrepancies between official statistics of illegal and unauthorised logging and figures reported from unofficial sources³³.

The official figures on illegal logging (without permits) in forest under the sphere of activity of SFRAU for 2016, 2017 and 2018 were 27 700 m³, 26 100 m³ and 17 700 m³ respectively^{24,25}. However, as noted in the 2018 EU TAIEX mission report on Ukraine, the State Forest Guard is in charge of detecting illegal logging (wood theft) committed by private individuals or criminal groups¹⁸. The State Ecological Inspection of Ukraine (SEIU), National Police and the State Fiscal Service of Ukraine (SFSU) acknowledge that a far larger problem is illegal logging 'with papers' (violation of felling permits) that involves corruption of public sector employees and forgery, together with 'illegal' forest management¹⁸. Figures provided annually by SEIU to the State Statistics Service of Ukraine indicate that during 2016 there were 7506 cases of illegal felling registered, resulting in the destruction and damage of 43.8 thousand m³ of wood or 0.2% of the total timber harvest³⁷.

In 2018, WWF presented results of their two year study in the Carpathians, where 4.7 thousand m³ of illegally-harvested timber was found in the 2902 ha of forests surveyed^{26,27}. Extrapolating from these figures, WWF calculated that there is potentially 1 million m³ of illegal timber harvested in the Carpathian forests annually²⁶.

In their 2018 report, Earthsight considered timber corruption in the Ukraine to be pervasive, with illegality permeating the supply chain from harvest to export²¹. Their analysis of court records 2017-2018 revealed numerous investigations filed in Ukrainian courts against SFEs for forging documents, receiving bribes from timber companies and causing losses to state revenues by illegally undervaluing timber at auctions. Each year the State Forest Resources Agency brings to responsibility and dismisses a number of employees of State Forest Enterprises for improper performance of their duties; in 2018 477 employees of the State Forest Guard were brought to disciplinary responsibility, with 62 people dismissed from their positions²⁵.

Following the allegations made by Earthsight about corruption and illegal logging in Ukraine's forest industry, Assurance Services International (ASI – an international accreditation service owned by FSC) conducted in-depth compliance assessments for key targets in the Ukraine, with a focus on regions highlighted in the 2018 Earthsight report³⁸. Although ASI stated that the allegations against the Ukrainian Government, private companies and the FSC system were "not unfounded", they found that the previous findings of the FSC auditors in Ukraine were in line with accreditation and certification requirements and so could not verify Earthsight's findings. They noted that corruption was a difficult issue for voluntary standards systems to detect and address³⁸.

The Prime Minister of Ukraine announced on 18 July 2018 a crackdown on illegal logging and timber smuggling, initiating in 2018 large-scale inspections of forestry enterprises and signing an appeal to the Prosecutor General to verify the facts of violations³⁹. Up to 01.04.2019 the results of inspections have not been published.

Various social and economic factors have been identified as contributing to the occurrence of illegal logging, such as unemployment and poverty in rural areas, low salaries of state forestry officials and employees and the higher profit margins of sanitary cutting relative to final felling²³. The legal status and definition of Forest Guards' roles in forest control was also reported to be unclear in Ukrainian legislation²³, which can hamper forest law-enforcement. An ineffective system of law enforcement and weaknesses in the institutional structures of forest governance were considered to present challenges to tackling illegal logging^{23,18}, with inter-agency cooperation is also low²⁰. State Forest Guards have been implicated in illegal logging²¹ and there were also reported to be cases where State Forest Guards were themselves threatened or attacked as a result of their work of fighting against forest crime^{20,18}. A 2010 World Bank analysis of corruption risk in Ukrainian legislation found 12 areas of potential risk, including lack of transparency in the activities of the State Forestry Commission, policies of issuing on the spot fines without the need for receipts, emphasis on punishment

Last updated October 2019

rather than reducing violations and lack of clarity on when infractions constitute crimes rather than offences²⁰. The ability of State Forest Guards to collect administrative fines on the spot was revoked in 2012⁴⁰.

SFRAU attribute the main reasons for increased volumes of illegal logging to: the activities of technically equipped criminal groups; socio-economic factors within rural populations, which are forced to meet their needs illegally; as well as number of uncontrolled small private sawmills who procure illegally-harvested wood²⁵. The increasing of illegal logging in the southern and eastern regions of Ukraine is attributed, to a large extent, to the lack of budget support for the maintenance of state forest protection, resulting in large areas of forest remaining unguarded²⁵.

Whilst in 2015 the Ukraine put in place a temporary ban (for a period of 10 years), on the export of unprocessed timber/rough wood (HS 4403)³¹, export of logs to the EU was reported to have continued, often mis-classified as 'fuel-wood'²¹. For example, Earthsight reported that in the first half of 2018, Ukrainian customs agents on the border with Romania detected illegal log exports worth >USD 1 million²¹. The SFSU, responsible for tax and border checks, noted that this relates to a problem with the Ukrainian 'GOST' measurement standards, where descriptions of 'fuel wood' and 'wood in the rough' are similar and not linked to the destined use of the wood, as required by the international standards applicable to both the Ukraine and the EU. Since 12 January 2017, SFEs have been required to limit the length of any wood exported as fuelwood to two meters⁴¹. However, this measure does not address the issue that only wood destined to be used as fuel may be declared as 'fuel wood'. This deficiency is being exploited by some for illegal export of 'wood in the rough' as 'fuel wood'.¹⁸ Another risk group in timber exports since the log export ban was reported to be sawn wood, when logs (or 'wood in the rough') has been very minimally modified to be exported as 'sawn wood'¹⁸.

Official government figures for 2016 reported that fuelwood made up 57.6% or 11.294 million m³ of the total volume of timber produced in 2016 (19.605 million m³), the rest consisted of round timber³⁷. The bulk of timber produced was harvested from sanitary cutting and thinnings (47%) and final felling (43%)³⁷. Figures produced by SFRAU for 2017 reported a 2.5% drop in timber harvested, compared with 2016 (totalling 15.95 million m³)²⁴.

One of the reasons for the difference in customs data between Ukraine and the EU prior to 2019 was the difference in standards for timber between the EU and Ukraine. Since 01 January 2019, Ukraine has implemented the transition to European standards for the classification and measurement of timber and timber products⁴².

Forestry management and legislation

The forests of Ukraine occur in three natural zones, the forest (Polissya), forest steppe and steppe, as well as in the mountainous Carpathians^{43,44}, with 37.9% of Ukraine's forests categorised as merchantable/exploitation forest⁴³. The sanitary condition of Ukraine's forests was reported to be deteriorating due to climate change and anthropogenic factors, with >600 thousand ha of forest plantations damaged annually by pests and disease^{43,24}. In recent years, the spread of pests and disease was reported to have become a problem, not just in plantations, but throughout the territory of Ukraine²⁵.

The vast majority of forests (~87 %) are state-owned, with 1.3 million hectares (~13 %) attributed to communal property⁴³. In terms of forest management, state forests are consolidated under numerous permanent forest users under responsibility of different state authorities, the largest area (about 73 %) is in the use of forest enterprises in the sphere of responsibility of the State Forest Resources Agency⁴³. SFRAU is a central executive body that implements and monitors state policy in the forest sector^{18,44}. SFRAU and subordinated organisations play a key role in issuing of Felling Licences and development of Forest Management Plans (FMPs). The functions of monitoring and guarding the forest also lie with the SFRAU¹⁸. Forest patrol is carried out by SFRAU through the State Forest Guards, with the aim of preventing illegal logging by individuals and criminal groups¹⁸. The variety of roles carried out by SFRAU, its subordinate institutions and enterprises is noted to contain inherent conflicts of interest, making it prone to corruption¹⁸. Aiming to prevent corruption, the State Forest Resources Agency has approved the Anti-Corruption Program for 2018-2020²⁵. SFRAU reported that in 2017 the State Forest Guards conducted 37 thousand raids with 6500 forest perpetrators brought to administrative responsibility²⁴. In addition, 2,552 cases of illegal logging were handed over to law enforcement agencies and courts, 792 officials of the State Forest Protection Department were brought to disciplinary responsibility, 104 were dismissed and 4 criminal cases were instituted²⁴.

The control function for forests of all forms of ownership in Ukraine, including compliance with environmental and forest law, is performed by the State Ecological Inspection of Ukraine (SEIU), which is subordinated to the Ministry of Ecology and Natural Resources of Ukraine^{18,19}. The SEIU is in charge of inspections in forests, although in 2018 it was reported to have only 188 inspectors conducting forest-related checks, along with other environmental inspections¹⁸. In 2017, the

Last updated October 2019

SEIU conducted 900 inspections of forest enterprises and detected 3,400 violations, the majority of which were committed by forest enterprises. However, Ukrainian law was reported to only allow for sanctions against state officials and individuals, hence forest enterprises cannot be fined. In addition, there were reported to be no mechanisms in place for sanctioning forest management that is not in line with the forest law¹⁸. The separation of forest inspection from forest patrol was noted to create coordination problems, with the system of State Forest Guards in need of reform¹⁸.

Sanitary cutting/logging is controlled by SEIU, as established in a resolution regarding rules on sanitary cutting in Ukraine (Resolution No. 555, 27 July 1995)⁴⁵. The resolution also establishes where sanitary felling is prohibited (including within protected areas of biosphere reserves, natural reserves and around nesting areas for birds listed in the Red Book of Ukraine)⁴⁵. According to the resolution, which was amended in 2016, administrative procedures for obtaining a logging permit for sanitary felling vary depending on whether a felling is selective or clear¹⁸. In both cases, SFEs have the authority to issue logging permits along with a number of supporting documents¹⁸. For selective sanitary felling, an inspection of the State Enterprise for Forest Pathology and the State Forest Management Planning Enterprise are needed¹⁸. For sanitary clear felling, the above is required as well as approval of a Special Commission consisting of representatives of municipalities and the civil society¹⁸. This has been linked to a delay in removal of trees infested with bark beetle¹⁸. In cases where sanitary felling is conducted in protected areas, the Ministry of Environment inspects the felling site and has to approve the potential sanitary felling¹⁸.

The issue of sanitary felling is also linked to wood auctioning procedures¹⁸. SFEs are required to organise auctions for sales of wood harvested from final felling^{18,33}, but there are no regulations on selling wood harvested from sanitary felling¹⁸. SFEs can therefore choose to sell such wood in auctions or through direct contracts (with civil society organisations noting that direct contracting involves higher risk of illegal timber sales)¹⁸.

Since 2004, Ukraine has launched a number of actions including working to amend legislation to make forestry operations more environmentally sustainable, and working to establish a transparent timber market and to certify forests used by state run forest companies²⁰. In 2015, Ukraine introduced further amendments to existing legislation, including temporary bans on the export of rough wood³¹, and discussed the development of new provisions for timber trade⁴⁵. Since 2014, options for reforming the forestry institutional structure of Ukraine have been under discussion and are high on the political agenda^{46,24}. Priorities for reform, as identified by the Deputy/Acting Minister of Agrarian Policy and Food of Ukraine, include separating the functions of economic activity and monitoring/control, redistribution of financial resources across regions, conducting a national forest inventory and assistance with tackling the issue of illegal logging⁴⁷.

RELEVANT LEGISLATION AND POLICY¹

For further details on Ukrainian legislation relevant to EUTR, see: FSC (2017) '[FSC National Risk Assessment of Controlled Wood for Ukraine](#)', the [Ukraine country page on FAOLEX](#) and the national website [Legislation of Ukraine](#).

- [The Forest Code](#), 1994, № 3852-XII of 8.02.2006
- [Land Code of Ukraine](#), 2001, № 2768-III
- [Law of Ukraine On Environmental Protection](#), 1991, № 1264-XII
- [Rules on forest regeneration](#), 01.03.2007 № 303
- [Rules of improving quality of forest stands](#), 12.05.2007 № 724
- [On regulation of issues related to the special use of forest resources](#), 23.05.2007 № 761
- [Rules of conducting state forest cadastre and forest survey](#), 20.06.2007 № 848
- [Rules of final fellings](#) 23.12.2009 № 364
- Nature-Reserve Fund in Ukraine, 1992, № 2456-XII
- Amendments to some legislative acts of Ukraine on protection of Biodiversity, 2015, № 25
- Procedure of Forest Division into Categories and the Allocation of Specially Protected Forest Sites, 2007, № 733
- [Rules of final fellings in Carpathian mountain region](#), 22.10.2008, № 929
- [On approval of the Regulation on State Forest Protection](#), 16.09.2009 № 975
- [Rules of use of useful utilities of forest](#) [i.e. non-wood forest products and other services], 14.08.2012 № 502
- Moratorium on Clear Cutting in Fir-beech Forests of Carpathian Mountains, 2000, № 1436-III
- [Temporary ban on export of unprocessed timber](#), 10.07.2015
- State Specific Programme for the Forests of Ukraine for the Years 2010-2015
- [Taxes on evaluation of size of damage made to forest](#), 23.07.2008 № 665
- [On rules of fire safety in Ukrainian forests](#) 27.12.2004 № 278
- Temporary Instruction on Electronic Accounting of Logging, Sawmill and Wood-processing Products at Enterprises of the State Agency of Forest Resources of Ukraine, 2012, № 202
- Specifics of State Regulation of Activities of Subjects of Entrepreneurial Activity Related to Selling and Exporting Timber, 2005, № 2860-IV
- Special Form of the Waybill for Timber Transportation by Road, 2013 № 961/707
- Regulation on judicial practice in cases of crimes and other offences against the environment, 2004, № 17
- Concept for the Reform and Development of Forestry, 2006
- Instruction on the Approval and Adoption of the Annual Allowable Cut, 2007, № 38
- Regulation on Resin Harvest in Ukrainian Forests, 1996, № 185
- Regulation on Second-Quality Timber Harvest and Non-Timber Products and Services in Ukrainian Forests, 1996, № 449
- Sanitary regulations in Ukrainian Forests, 1995, №555
 - Amended by Decree of the Cabinet of Ministers of Ukraine 2016, №. 756

LEGALLY REQUIRED DOCUMENTS²

- Certificate of timber origin issued by Regional Forest Departments (required for products under HS codes: 4401 10 00 00; 4401 21 00 00; 4401 22 00 00; 4403; 4404; 4406; and 4407)
- Felling tickets issued by Regional Forest Departments and by State Forest Enterprises
- Waybill of transportation issued by the State Forest Enterprises
- Invoice issued by the selling party (must include name of product, species and volume)
- Customs documentation issued by the customs authorities (including phytosanitary certificate)

¹ The following list may not be exhaustive and is intended as a guide only on required documents.

² The following list may not be exhaustive and is intended as a guide only on required legislation.

References

1. FAO. FAO Country Profiles: Ukraine. (2018). Available at: <http://www.fao.org/countryprofiles/index/en/?iso3=UKR>. (Accessed: 13th June 2018)
2. FAO. *Global Forest Resources Assessment 2015. Desk reference*. (Food and Agriculture Organization of the United Nations, 2015).
3. UNEP-WCMC. Protected Area Profile for Ukraine from the World Database of Protected Areas. (2018). Available at: <https://www.protectedplanet.net/country/UA>. (Accessed: 2nd July 2018)
4. EU FLEGT Facility. VPA countries. (2018). Available at: <http://www.euflegt.efi.int/vpa-countries>. (Accessed: 2nd July 2018)
5. FAO. *Contribution of the forestry sector to national economies, 1990-2011, by A. Lebedys and Y. Li. Forest Finance Working Paper FSFM/ACC/09* (Food and Agricultural Organization of the United Nations, 2014).
6. United Nations Statistics Division. UN Comtrade Database. (2018). Available at: <https://comtrade.un.org/data/>. (Accessed: 2nd July 2018)
7. Global Forest Watch. Ukraine Country Profile. (2019). Available at: <http://www.globalforestwatch.org/country/UKR>. (Accessed: 4th September 2019)
8. FSC. *FSC facts & figures September 2019*. (2019).
9. PEFC. *PEFC global statistics. June 2019*. (2019).
10. European Timber Trade Federation. Country profile Ukraine. (2018). Available at: <http://www.timbertradeportal.com/countries/ukraine/>. (Accessed: 2nd July 2018)
11. UNEP-WCMC. The Species+ Website. Nairobi, Kenya. Compiled by UNEP-WCMC, Cambridge, UK. (2018). Available at: <https://speciesplus.net/>. (Accessed: 2nd July 2018)
12. World Justice Project. Rule of Law Index 2019. 200 (2019). Available at: <https://worldjusticeproject.org/sites/default/files/documents/WJP-ROLI-2019-Single Page View-Reduced.pdf>. (Accessed: 9th May 2019)
13. Transparency International. Corruption Perceptions Index 2018. (2019). Available at: <https://www.transparency.org/cpi2018>. (Accessed: 28th March 2019)
14. Fund for Peace. Fragile States Index 2019. (2019). Available at: <http://fundforpeace.org/fsi/>. (Accessed: 9th May 2019)
15. Freedom House. Freedom in the World. (2019). Available at: <https://freedomhouse.org/report/countries-world-freedom-2019>. (Accessed: 9th May 2019)
16. European Commission. Eurostat. (2018). Available at: <http://ec.europa.eu/eurostat/data/database>. (Accessed: 2nd July 2018)
17. United Nations Statistics Division. UNCOMTRADE database. (2017). Available at: <https://comtrade.un.org/data/>. (Accessed: 12th December 2017)
18. European Commission. EU Technical Assistance and Information Exchange (TAIEX) expert mission report - reform of forest governance in Ukraine, February 2018. (2018). Available at: https://ec.europa.eu/neighbourhood-enlargement/sites/near/files/eu_taiex_mission_report_january_2018_public.pdf.
19. Prime Minister of Ukraine. Provisions of the State Environmental Inspectorate of Ukraine. Approved by the Resolution of the Cabinet of Ministers of Ukraine dated April 19, 2017 No. 275. (2017). Available at: <https://zakon.rada.gov.ua/laws/show/275-2017-n>.
20. World Bank. *Forest law enforcement in Ukraine: status, problems, perspectives. Part one*. (World Bank, 2010).
21. Earthsight. *Complicit in corruption: how billion-dollar firms and EU governments are failing Ukraine's forests*. (Earthsight, 2018).
22. Milakovskiy, B. Illegality risk in sourcing from Russia and Ukraine. WWF presentation for April 2016 TREE workshop. 12 (2016). Available at: <https://www.forest-trends.org/publications/illegality-risk-in-sourcing-from-russia-and-ukraine/>. (Accessed: 6th June 2017)
23. Pavelko, A. & Skrylnikov, D. *Illegal logging in Ukraine: Diagnostic audit*. (Regional Environmental Center, 2010).
24. SFRAU. Public report of the State Agency for Forestry Resources of Ukraine for 2017 [Translation]. (2017). Available at: <http://komekolog.rada.gov.ua/uploads/documents/35328.pdf>.
25. SFRAU. *Public report of the State Agency for Forestry Resources of Ukraine for 2018 [Translation]*. (2018).
26. WWF Ukraine. To a million cubic meters of illegal timber annually: WWF in Ukraine presented in the Verkhovna Rada its assessment of illegal felling in the Carpathians. (2018). Available at: <https://wwf.panda.org/uk/?337890/nelegalna-derevyna>. (Accessed: 10th December 2019)
27. WWF. *Forest Guard Project: Development of opportunities in Ukraine for combating illegal deforestation. Public report on project activities 2017-2018 [translation]*. (WWF and the Danube Carpathian Program, 2019).
28. Kuemmerle, T. *et al.* Forest cover change and illegal logging in the Ukrainian Carpathians in the transition period from 1988 to 2007. *Remote Sens. Environ.* **113**, 1194–1207 (2009).
29. European Commission. *European Union Restrictive measures (sanctions) in force*. (European Commission, 2017).
30. European Commission. *EU sanctions on Ukraine*. (EU Sanctions Map, 2018).
31. President of Ukraine. On amendments to the Law of Ukraine 'on the specifics of State regulation of activity of business entities related to the implementation and export of timber' concerning the temporary ban on the export of unprocessed timber. (2015). Available at: <https://zakon.rada.gov.ua/laws/show/325-19?lang=en>.
32. Verkhovna Rada of Ukraine. The Law of Ukraine 'on the specifics of state regulation of activities of subjects of entrepreneurial activity related to selling and exporting timber'. Date of entry into force: December 13, 2005. (2005).

Last updated October 2019

- Available at: <https://zakon.rada.gov.ua/rada/annot/ru/2860-15/sp:max25?sp=:max25&lang=ru>.
33. FSC. *FSC National Risk Assessment of Controlled Wood for Ukraine*. (Forest Stewardship Council, 2017).
 34. World Bank. *Forest law enforcement in Ukraine: status, problems, perspectives. Part two*. (World Bank, 2011).
 35. SFRAU. Dynamic of timber harvesting in Ukraine, 2005-2017. Data provided to UNEP-WCMC on 23 November 2018. (2018).
 36. BRDO. The budget of Ukraine loses 200 million hryvnas annually because of illegal sawmills. Better Regulation Delivery Office press release, 27 July 2017. (2017). Available at: <http://en.brdo.com.ua/main/brdo-budget-ukraine-loses-200-million-hryvnas-annually-illegal-sawmills/>. (Accessed: 19th July 2018)
 37. State Statistics Service of Ukraine. *Express release: public service statistics of Ukraine. Forestry activities in 2016. 12.04.2017 № 109/0/06.4вН-17*. (2017).
 38. Assurance Services International. ASI assesses State Forest Enterprises in the Ukraine. Friday, November 30, 2018. (2018). Available at: <http://www.asi-assurance.org/s/post/a1J1H000001maBLUAY/p0679>. (Accessed: 11th May 2019)
 39. Ukraine Government. Prime Minister initiates large-scale inspections of forestry enterprises for forest smuggling and signed an appeal to the Prosecutor General to verify the facts of violations, 18 July 2018. (2018). Available at: <https://www.kmu.gov.ua/en/news/glava-uryadu-iniciyuye-masshtabni-perevirki-lisgospiv-na-predmet-kontrabandi-lisu-i-pidpisav-zvernennya-do-genprokuraturi-pro-perevirki-faktiv-porushen>. (Accessed: 18th July 2018)
 40. Prime Minister of Ukraine. The Law of Ukraine on amending certain Legislative Acts of Ukraine on the activities of the Ministry of Agrarian Policy and Food of Ukraine, the Ministry of Social Policy of Ukraine, and other central executive bodies [...]. (2012). Available at: <https://zakon.rada.gov.ua/laws/show/5462-17>.
 41. Ukraine Government. Press release 'The State Agency for Forestry did not allow the export of commercial wood under the guise of firewood' [translation] January 12, 2017. (2017). Available at: <https://www.kmu.gov.ua/ua/news/249651370>. (Accessed: 18th July 2018)
 42. European Business Association. Ukraine has moved to new national standards for quality wood [translated]. 09.01.2019. (2019). Available at: <https://eba.com.ua/ukrayina-perejshla-na-novi-natsionalni-standarty-yakosti-derevyny/>. (Accessed: 11th May 2019)
 43. State Forest Resources Agency of Ukraine. Forests and forestry in Ukraine. *Sci. Bull. UNFU* **27**, 10–15 (2017).
 44. State Forest Resources Agency of Ukraine. *The state of the world's forest genetic resources: country report Ukraine. Considered at the meeting of Scientific Council of Ukrainian Research Institute of Forestry and Forest Melioration*. (SFRAU, 2012).
 45. President of Ukraine. On amendments to some legislative acts of Ukraine on protection of biodiversity. No. 25 (2015). Available at: <https://zakon.rada.gov.ua/laws/show/323-19>.
 46. UNECE & FAO. National forest policy dialogue 'Reforming the forestry institutional structure in Ukraine: prospects and implications', 5 July 2018, Kiev, Ukraine. (2018). Available at: <https://www.unece.org/index.php?id=48992>. (Accessed: 25th January 2019)
 47. European Commission. Summary record: FLEGT/EUTR Expert Group meeting, 7 December 2018. (2018). Available at: <http://ec.europa.eu/transparency/regexpert/index.cfm?do=groupDetail.groupMeetingDoc&docid=26505>.