kohtas

Risk Assessment Data by Big4

Transaction ID: e343e034-79c0-4255-be22-d0d3ebae7b3f **Production place: Lohko 1, Kuviot 6** **Harvest start date: 4.4.2025** **Harvest end date: 14.4.2025** **HSCODE: 4403** **Production jurisdiction: Joensuu, Finland**

	eudr_category	eudr_requirement	assessment_criterion	risk_level	basis_for_evaluation.type	basis_for_evaluation.name	basis_for_evaluation.section	high_level_summary	compliance_meaning	basis_for_evaluation.background	basis_for_evaluation.source	basis_for_evaluation.file_link	risk_mitigation_example
1	Land Use Rights	Art. 2(40)(a), (c); Art. 3(b)		low	law	Forest Act (Metsälaki) 1093/1996	§ 1 (Scope of application — Soveltamisala)	The Forest Act governs the management and use of forests on land classified as forestry land. It binds both the landowner and anyone holding a right to fell.	Establishes the legal regime that applies to the felling. All downstream Forest Act duties flow from this scoping section. Risk rationale: Definition of Forest Act scope — informational framing, does not impose an obligation on its own. Essential background but not a risk driver.	Confirms that Finnish forestry law — not some other regime — applies to the harvest. EUDR requires compliance with 'relevant legislation of the country of production'.	https://www.finlex.fi/fi/lainsaadanto/1996/1093		Confirm the parcel is classified as forestry land on the property register and on the Metsään.fi map; keep the map extract in the DDS as evidence that the Forest Act applies to the harvest site.

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20	Environmental Protection	Art. 2(40)(b); Art. 3(b)	high	law	Nature Conservation Act (Luonnonsuojelulaki) 9/2023	§ 35 (Prohibition of deterioration — Heikentämiskielto — Natura 2000)	Actions that significantly deteriorate the natural values for which a Natura 2000 site is designated are prohibited, whether the actions occur inside or outside the site boundary, if they could affect the site.	Felling on or adjacent to a Natura site that could significantly degrade protected habitats or species is forbidden by operation of law. Risk rationale: Nature Conservation Act prohibition on deterioration of Natura areas — a direct EUDR Art. 2(40)(b) breach carrying criminal liability. Must be verified against Forest Centre nature-site data before felling.	Even a private forest stand can trigger the prohibition if close enough to a Natura site to affect it.	https://www.finlex.fi/fi/lainsaadanto/2023/9		Run a Natura 2000 GIS overlay against the stand marked for cutting polygon before felling (SYKE / Suomen Ympäristökeskus open data or Metsäkeskus Metsään.fi). If within or adjacent, commission a Natura inspection under § 36 and obtain Kregional Centre for Economic Development, Transport and the Environment (ELY) approval.
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55	Forest-Related Rules	Art. 2(40)(c); Art. 3(b)	high	law	Forest Act (Metsälaki) 1093/1996	5 § (Thinning felling and related regeneration obligation — Kasvatushakkuu ja siihen liittyvä uudistamisvelvoite)	Metsälaki 5 § governs thinning felling (kasvatushakkuu): the felling must leave on the site enough developable trees of merchantable size (kasvatuskelpoista ainespuuta) for the stand to keep growing. The quantitative minimums (remaining basal area / stem count by site type and geographic zone) are set in the Government Decree on the sustainable management and use of forests (1308/2013). If too little viable stand remains, a regeneration obligation arises.	For every thinning block this is the core legality test: leaving too little viable growing stock (over-thinning / high-grading) turns a lawful thinning into an unlawful cut.	EUDR Art. 2(40)(c) forest-related rules + Art. 3(b) — a thinning that breaches the remaining-stand minimum is illegal harvesting.	https://www.finlex.fi/fi/lainsaadanto/1996/1093		Verify remaining basal area against the decree (1308/2013) thresholds for the site type using harvester/machine data; monitor for high-grading (leaving only poor-quality stems).
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93	Third Parties' Rights	Art. 2(40)(d)	low	law	Real Estate Formation Act (Kiinteistönmuodostamislaki) 554/1995	§ 154 (Rasitetyypit — Types of encumbrances)	Real Estate Formation Act § 154 lists the permissible types of encumbrances — right of way, water supply, drainage, parking, energy supply, communication, storage etc. Only statutorily listed types can exist as registered encumbrances.	Forestry often relies on rights-of-way across neighbouring parcels. An encumbrances that is not of a § 154 type may be only contractual and weaker against a new owner.	EUDR Art. 2(40)(d) — rights-of-way are third-party rights supporting harvest access.	https://www.finlex.fi/fi/lainsaadanto/1995/554		Prefer registered encumbrance over purely contractual access; verify registered encumbrances on the encumbrance certificate before relying on them.

102	Labour Rights	Art. 2(40)(e)	high	law	Occupational Safety and Health Act (Työturvallisuuslaki) 738/2002	§ 8 (Employer's general duty of care — Työnantajan yleinen huolehtimisvelvoite)	The employer must take all reasonably necessary measures to ensure employee safety — hazard identification, training, instruction, personal protective equipment, and supervision.	The harvester contractor (employer of harvester/forwarder operators) must have a documented safety management system. Risk rationale: Core labour-law statute — a direct basis for workers' rights under EUDR Art. 2(40)(e). the harvester contractor is obliged to comply for its workers and sub-contractors.	EUDR explicitly includes labour rights; unsafe conditions are a legality issue.	https://www.finlex.fi/fi/lainsaadanto/2002/738		Request documented safety management (safety policy + induction records); verify operator PPE and cabin safety compliance; include clause in subcontract.

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132	Human Rights	Art. 2(40)(b), (f)	low	law	Constitution of Finland (Suomen perustuslaki) 731/1999	§ 20 (Responsibility for the environment — Vastuu ympäristöstä)	Responsibility for nature and biological diversity, the environment, and cultural heritage belongs to everyone; the public authorities must ensure a healthy environment.	Interpretive framework supporting all environmental laws in Category B. Risk rationale: Constitutional or general human-rights standard — practical risk is low in Finnish forestry. EUDR Art. 2(40)(g) nevertheless requires a due-diligence check.	Not an operational rule, but reinforces the environmental/biodiversity due diligence expected under EUDR.	https://www.finlex.fi/fi/lainsaadanto/1999/731	
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145 FPIC	Art. 2(40)(g)	low	law	Sámi Parliament Act (Saamelaiskäräjälaki) 974/1995	§ 9 (Consultation obligation — Neuvotteluvelvoite)	Authorities must negotiate with the Sámi Parliament on significant measures in the Sámi Homeland Area that affect Sámi conditions — including land use, forest use, mining, and land-use planning.	Triggers only for operations inside the Sámi Homeland Area . Not applicable where the harvest site lies outside this area. Risk rationale: If the harvest site is outside saamelaisten kotiseutualue (the Sámi homeland — covering parts of Enontekiö, Inari, Utsjoki and northern Sodankylä), the FPIC obligation under this section is typically not triggered. If the supply chain contains wood from the Sámi Homeland Area, the risk re-rates to HIGH and a full FPIC / consultation procedure applies.	Direct proxy for FPIC under Finnish law.	https://www.finlex.fi/fi/lainsaadanto/1995/974	Standing screening rule: if any future parcel is in Sámi Homeland Area, trigger § 9 process via state authorities.
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152	Tax, Anti-Corruption, Trade, Customs	Art. 2(40)(h)	low	law	Income Tax Act (Tuloverolaki) 1535/1992	§ 55 (Forest-owner deduction — Metsävähennys)	A forest-owner who has bought forest land from 1993 onwards may deduct forest deduction (metsävähennys) of up to 60 % of the purchase price of forest land from taxable forest income, with a 30 % annual cap.	Relevant to the seller's tax affairs — not a direct buyer duty, but affects the source-tax landscape. Risk rationale: Tax rule — EUDR impact is indirect. Timber-sale 0 % VAT is a technical rule, not an EUDR blocker.	Demonstrates tax compliance at the source.	https://www.finlex.fi/fi/lainsaadanto/1992/1535	Retain withholding tax receipts and the annual information return confirmation 7M.

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Document Authenticity Assessment

Transaction ID: e343e034-79c0-4255-be22-d0d3ebae7b3f
Document ID: cefd9898-85dc-44f6-bf76-6ab85bc5e252
Document: Metsänkäyttöilmoitus — kiinteistö 167-[redacted], Joensuu

Risk	
Low (≥ 8)	
Medium (5–7)	
High (≤ 4)	

No	Assessment Criterion	Raw	Weight	Weighted	Notes
1	Layout & Formatting	9.5	0.1	0.95	
2	Language & Terminology	9.2	0.05	0.46	
3	Official Stamps & Signatures	8.5	0.2	1.7	
4	Data Consistency & Accuracy	6	0.25	1.5	
5	Cross-Referencing & Metadata	6.5	0.15	0.975	
6	Regulatory Indicators (EUDR)	8	0.15	1.2	
7	Signs of Alteration	9	0.1	0.9	
	Total Score			**7.745**	

Detailed Verbal Analysis

Section	Observation
Layout & Formatting	Document matches the standard Suomen metsäkeskus / Metsään.fi 'Metsänkäyttöilmoitus' layout: header, owner and hakkuuoikeuden-haltija blocks, kiinteistötiedot table, kuviokohtainen erittely, lisätiedot, allekirjoitus and liitteet checklist. Checkboxes and table structure are present and consistent. The form version identifier 'MKI 1, 3/2021' appears in the header (a form/version marker, not a filing MKI reference number). Formatting and alignment are consistent with an electronically filed Metsään.fi form.
Language & Terminology	Language and terminology are consistent with Finnish forestry administrative idiom: terms such as 'Kiinteistötunnus', 'Hakkuun tarkoitus', 'Kasvatushakkuu', 'Uudistushakkuu', 'valtakirja', 'PEFC-sertifikaatti' and 'Puukauppasopimus' are used correctly. OCR quality is good; no ambiguous domain vocabulary observed. Abbreviations like 'Y-tunnus' are used correctly.
Stamps & Signatures	Electronic signing indicated ('allekirjoitettu sähköisesti'), signer [redacted], Binderholz Nordic Oy (Y-tunnus 2630913-7). Footer shows Suomen metsäkeskus contact details. A visible MKI registry number (unique filing identifier) is not present — the header 'MKI 1, 3/2021' is only the form version. Valtakirja checkbox ticked and Liitteet indicates a power-of-attorney is attached. Verification against Metsään.fi / Suomi.fi filing trails is recommended to confirm the official filing record and digital authentication metadata.
Data Consistency & Accuracy	Internal numeric data partially consistent: kiinteistötunnus 167-[redacted] used consistently; per-plot areas (1.03 ha, 0.33 ha, 0.33 ha) total 1.69 ha and match Lisätiedot ('harvennushakkuu yhteensä 0,66 ha', 'avohakkuu 1,03 ha'). PEFC certificate and contract number stated. Missing for full integrity checks: (1) unique MKI filing identifier, (2) polygon geometry coordinates (EPSG:3067 / ETRS-TM35FIN) — only a map attachment, (3) explicit felling start datetime for the 10-day pre-notification rule.

Section	Observation
Cross-Referencing & Metadata	Cross-reference metadata present: Puukauppasopimus 1282124072 (24.10.2024), PEFC-sertifikaatti C520741, owner name with partly redacted SSN, Binderholz Y-tunnus 2630913-7. The critical MKI registry reference is absent, so a direct Metsään.fi lookup is not possible. Cadastral identifier plausible and consistent; matching to lainhuutotodistus and contract should be performed externally.
Regulatory Indicators (EUDR)	Required statutory pre-felling declaration fields present (kiinteistötunnus, kuvioerittely, hakkuun tarkoitus, signature, liitteet). Lisätiedot explicitly states no Metsälain §10 special habitats. PEFC certificate and puukauppasopimus number given; filing date allows the 3-year validity assumption. Missing for regulatory completeness: MKI filing reference and embedded polygon geometry with CRS.
Signs of Alteration	Consistent fonts, checkboxes and alignment typical of an electronically generated Metsään.fi PDF. Explicit electronic-signature statement present as text. No overwrites, inconsistent handwriting or image-manipulation artefacts visible. SSN partly redacted ([redacted]), likely an intentional privacy redaction rather than tampering.
Overall	Moderate risk. Appears to be a genuine Metsänkäyttöilmoitus with correct structure, signatures and consistent internal data; power-of-attorney indicated. Missing for EUDR / Forest Act verification: (1) unique MKI filing reference for registry lookup, (2) polygon geometry in a computable CRS (EPSG:3067) — only a map attachment, (3) explicit felling start timestamp to confirm the 10-day advance-filing rule (only hakkuuaika end date 24.10.2026 given). Relying on this document alone for EUDR Art. 9(1)(h) would be risky without additional cross-checks. Recommended disposition: REQUEST ADDITIONAL CROSS-CHECKS.

Summary of Findings

Topic	Finding
Document type	Metsänkäyttöilmoitus (pre-felling declaration) for property 167-[redacted], Joensuu. Layout, language and signature block consistent with an electronically filed Metsään.fi form.
Filing metadata	Signing location/date 'Joensuu 24.10.2024 (allekirjoitettu sähköisesti)'. No distinct MKI registry reference visible; header 'MKI 1, 3/2021' is the form/version label, not a filing ID.
Parties	Owner / hallintaoikeuden haltija: [redacted] (SSN redacted [redacted]), XXXXXXX, 02300 Espoo. Hakkuuoikeuden haltija / filer: Binderholz Nordic Oy, signed by [redacted]; Y-tunnus 2630913-7, XXXXX@binderholz.com. Valtakirja (power-of-attorney) attached; Lisätiedot references valtakirjakauppa.
Felling details	Kuvio 6 (1.03 ha): Uudistushakkuu / avohakkuu. Kuviot 1 and 2 (0.33 ha each): Kasvatushakkuu (harvennushakkuu) — 0.66 ha thinning, 1.03 ha clearcut, total 1.69 ha; confirmed in Lisätiedot. PEFC certificate C520741; puukauppasopimus 1282124072 (24.10.2024). Hakkuuaika end date 24.10.2026.
Missing / ambiguous	No visible MKI filing reference for registry lookup; polygon geometry (EPSG:3067) not embedded (map attachment only); no explicit felling start date/timestamp for the 10-day pre-notification check. These prevent automated EUDR validation steps (MKI lookup, polygon area computation, filing-precedes-felling check).
Integrity	No signs of visual tampering; electronic-signature statement present. SSN redacted in this copy. Recommended disposition: REQUEST ADDITIONAL CROSS-CHECKS.

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Document Authenticity Assessment

Transaction ID: e343e034-79c0-4255-be22-d0d3ebae7b3f

Document ID: 768d2182-48bd-46de-a158-6286bd14efc5

Document: Puukauppasopimus 1282124072 — kiinteistö 167-[redacted]

Risk	
Low (≥ 8)	
Medium (5–7)	
High (≤ 4)	

No	Assessment Criterion	Raw	Weight	Weighted	Notes
1	Layout & Formatting	8	0.1	0.8	
2	Language & Terminology	9	0.05	0.45	
3	Official Stamps & Signatures	5	0.2	1	
4	Data Consistency & Accuracy	9	0.25	2.25	
5	Cross-Referencing & Metadata	7	0.15	1.05	
6	Regulatory Indicators (EUDR)	6	0.15	0.9	
7	Signs of Alteration	8	0.1	0.8	
	Total Score			**7.4**	

Detailed Verbal Analysis

Section	Observation
Layout & Formatting	Standard Binderholz commercial timber-sale template: clear header with contract number and date, seller and buyer sections, structured harvest-block tables, payment schedule, Lisäehdot and a signature block. Page numbering and company logo present. Layout consistent across three pages and matches common buyer-standard templates for forestry contracts (pystykauppa / valtakirjakauppa).
Language & Terminology	Domain-specific Finnish terminology used consistently (Puukauppasopimus, Pystykauppa, Valtakirjakauppa, Lohko, Kuvio, PEFC-sertifiointi, Ennakonpidätys, ALV). Register is professional and appropriate for forestry commercial contracts.
Stamps & Signatures	Visma Sign electronic-signing artefacts visible; a cryptographic signature record exists for the buyer signatory (XXXXXXXXXXXXX) with UUID-like identifier and BankID/MobileID reference with timestamp. The seller side ([redacted]) has no completed electronic signature in the Visma Sign audit page — only the printed name. No clear Visma envelope UUID covering both parties visible. With only one party cryptographically signed, formation under Maakaari may be incomplete.
Data Consistency & Accuracy	Subtotals and grand total reconcile to the cent: Lohko 1 23,899.00 €, Lohko 2 2,239.00 €, Sopimus yhteensä 26,138.00 €. Sampled line-item arithmetic matches (e.g. 8.00 m³ × 42.00 € = 336.00 €); block totals match sums of line totals. No arithmetic mismatches observed; volumes and areas plausible and consistent with harvest-block descriptions.
Cross-Referencing & Metadata	Cadastral identifier (R:no 167-[redacted]) consistent in Lohko 1 and Lohko 2 across pages. PEFC certificate C520741 present and repeated; buyer (Binderholz Nordic Oy) and Y-tunnus in footer. Missing external cross-references: no HS code, no WGS84 polygon/geometry, no MKI/waybill references or annexed geometry files. Valtakirjakauppa referenced but no power-of-attorney document attached or clearly referenced.

Section	Observation
Regulatory Indicators (EUDR)	Partly present: PEFC certification and explicit VAT/withholding rates (ALV 25.5 %, Ennakonpidätys 19.0 %); payment schedule and withholding amounts internally consistent. Missing: HS code, explicit country-of-production field, WGS84 geometry reference (Annex II gap for EUDR). Contract type (pystykauppa / valtakirjakauppa) stated, but required power-of-attorney documentation not included.
Signs of Alteration	Consistent fonts, margins and print quality. Signature audit page contains a valid-looking signature UUID, timestamp and BankID/MobileID reference for the buyer, indicating cryptographic signing of at least the buyer's side. No overwritten text blocks, inconsistent typography or scanning artefacts. Remaining alteration risk is procedural (missing seller cryptographic signature), not evidence of editing.
Overall	Medium risk. Primary risk: seller's signature absent from the cryptographic Visma Sign audit trail while the buyer has a BankID/MobileID signature — under Maakaari the contract may not be fully formed and the buyer's harvest right could be defeasible. Secondary risks: missing HS code and WGS84 polygon (Annex II) create EUDR traceability gaps. Arithmetic and internal consistency are strong and the buyer-side signature appears genuine, but reliance on the contract as sole evidence of legal use-rights carries medium risk until seller signature and external EUDR metadata (geometry / HS / country) are provided or linked.

Summary of Findings

Topic	Finding
Document type	Binderholz timber sale contract (Puukauppasopimus) no. 1282124072, dated 24.10.2024. Standard commercial template with two harvest blocks (Lohko 1 and Lohko 2), species-level price schedules and a payment schedule.
Data integrity	Numeric reconciliation correct at line-sample, block and contract-total levels; sums reconcile to the cent (23,899.00 € + 2,239.00 € = 26,138.00 €).
Certification & tax	PEFC certificate C520741 present. VAT (25.5 %) and withholding (19.0 %) rules stated and applied consistently in the payment schedule.
Signatures	Buyer (Binderholz Nordic Oy, [redacted] electronically signed with timestamp and BankID/MobileID identifier. Seller ([redacted], represented by [redacted]) has no visible cryptographic signature — printed name only in the signature block.
Missing / ambiguous	Contract identifies itself as valtakirjakauppa but no power-of-attorney document is attached or referenced. EUDR metadata missing: HS code, WGS84 polygon / annexed geometry, explicit country of production — reducing standalone suitability as EUDR evidence.
Recommended next steps	Obtain the seller's cryptographic signature (or verified power-of-attorney covering the seller's authorization); retrieve the Visma Sign envelope/audit trail showing all required signatories; attach or link Annex II geometry (WGS84 polygon) and HS code / country-of-production metadata. If provided and cryptographically verifiable, overall validity would increase significantly.