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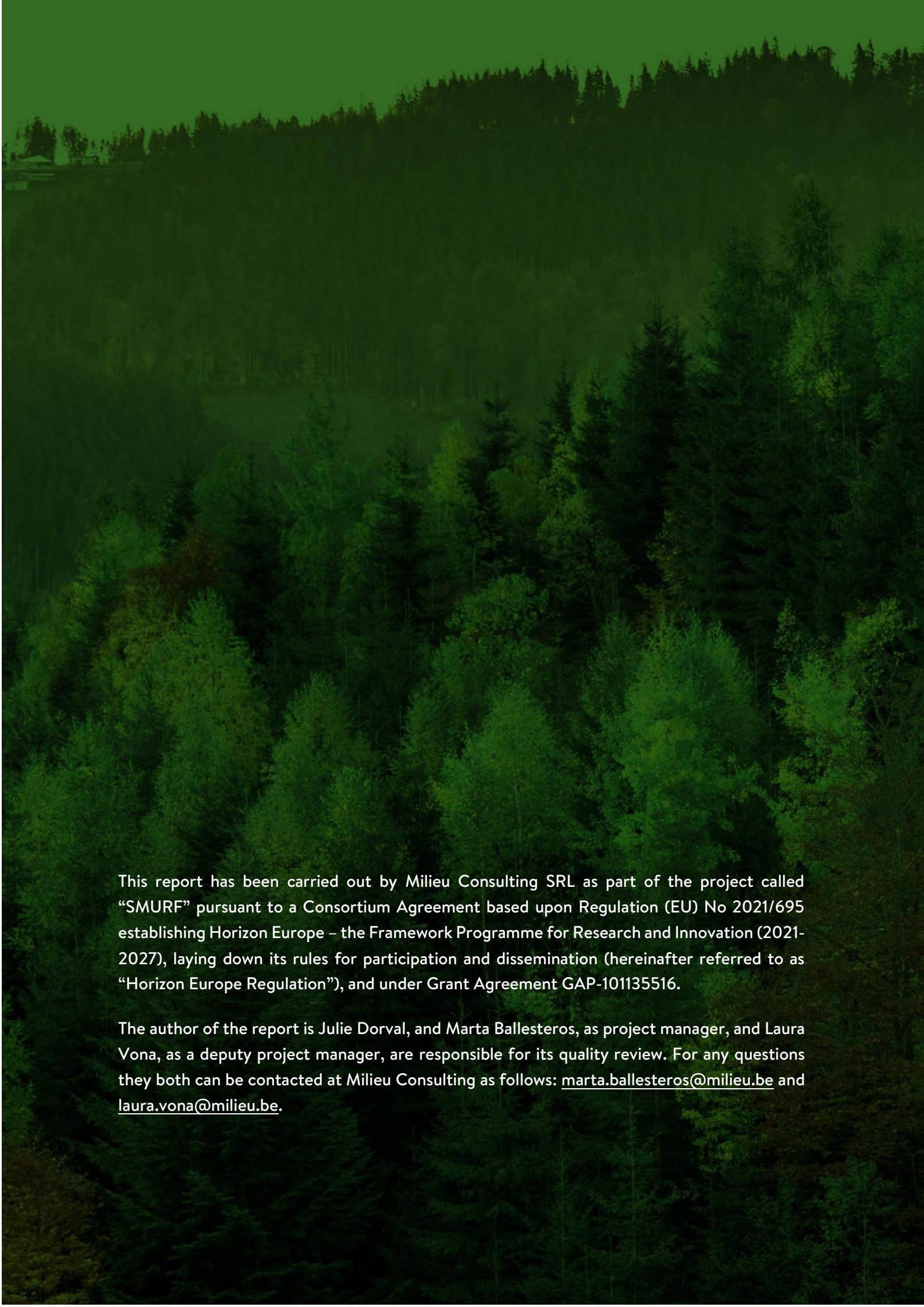
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Belgium - Wallonia

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The author of the report is Julie Dorval, and Marta Ballesteros, as project manager, and Laura Vona, as a deputy project manager, are responsible for its quality review. For any questions they both can be contacted at Milieu Consulting as follows: marta.ballesteros@milieu.be and laura.vona@milieu.be.

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Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management (SMURF) - WP2

Executive Summary

Belgium is a federal State and because forest policy belongs to the three regions, there is no federal forest policy. In the Walloon Region, the Forestry Code gathers most of the provisions applicable to forest owners in this region. The Forestry Code does not establish specific rules applicable to small forest owners and does not distinguish between small and big forest owners. The only difference established under the Forestry Code is between private and public owners. Such a difference is linked to the fact that the activities of public owners are more regulated than the ones of private owners. The aim of the Forestry Code is to ensure the sustainable development of woods and forests while ensuring a harmonious coexistence between their economic, ecological and social roles (Article 1 of the Forestry Code).

In Belgium, forests occupy around 23% of the national territory. Most of these are located in the Walloon Region. The ownership of forests in the Walloon region is fairly equally distributed between public and private owners. Ownership of forests is not specifically regulated and general property rules apply to forest owners. Consequently, ownership must be registered in the Cadastre, with proof provided through a cadastral extract.

The Walloon legislative framework does not extensively regulate the rights and obligations of forest owners. In particular private forest owners are rather free from managing their forests. For instance, private owners are not obliged to establish Forest management plans, as this obligation only lies on public owners. Forest owners are required to pay taxes for owning a forest, unless the property belongs to the Natura 2000 network. No specific right to subsidies is granted to forest owners, however, they may benefit from subsidies which are addressed to a broad scope of beneficiaries. Forest owners benefit from a right to decide about the forest management practices in their land and their right to harvest is only limited by very few provisions. Some limitations are established under regional law concerning the change of land use and carrying non-forest activities on forest lands is subject to prior authorization by public authorities.

Forest management plans are only compulsory for publicly-owned forests which are bigger than 20 ha and which are held by only one owner. Private owners are not required to adopt management plans but may do so voluntarily. Forest management plans are established for a duration specified in the plan. Management plans adopted by public owners of forests should be subject to a public inquiry. While private owners are not obligated to create management plans, they are required for forest certification – though few private owners pursue certification.

There is no tax specifically applicable to forest ownership, except for forest group companies which are subject to corporate tax. However, in the Walloon Region forest owners are subject to property tax and personal income tax.

In the Walloon Region, the sale and purchase of forest land is not restricted.

Various incentives and subsidies have been identified. They generally aim at improving the diversification of forests, protect biodiversity and the protection of nature and ecosystems as well as fostering reforestation.

Generally, the forestry policy should be more developed in the Walloon Region in order to establish rules specifically applicable to forest owners in areas which are either not regulated or currently only regulated through generally applicable rules. To that extent, the Walloon Region should consider establishing legally binding requirements for SFM as well as specific criteria and indicators to determine whether SFM is being achieved. Similarly, compulsory establishment of SFM for private forest owners should be required. In addition, the management of private forest owners could be more regulated in order to ensure that the objectives listed in the Forestry Code are also complied with by private forest owners. Finally, a closer-to-nature approach should be introduced.

Introduction

This is a Horizon project with a strong research approach. The name of the project is 'Sustainable Management models and value chains for small Forests' known as SMURF with the reference HORIZON-CL6-2023-CIRCBIO-01.

The general objective is to provide an analysis of the legal and regulatory framework in EU Member States applicable to small forest owners (SFO) in their practices aiming to Sustainable Forest Management.

The specific project objectives are:

1. Prepare a report on the legal framework on SFO for most EU Member State.
2. Identify the basic legislation regulating SFO and the specific articles setting rights and obligations and *provide the links* to those basic and articles.
3. Define the rights and obligations for SFO in EU Member States.
4. Define the legal framework for the economic activity of SFO in EU Member States.
5. Identify the **main legal limitations or barriers** for SFO in EU Member States.
6. Identify **needs for legal reforms and propose specific legal improvements**, when considered necessary.
7. Prepare a comparative analysis of the legal framework SFO in the EU Member States.

These guidelines provide the basic information for the elaboration of the report on legal framework applicable to Small Forest owners/holders. It is complemented by a pilot report showing as a model to show the level of depth of the analysis.

When using the term "legal framework" we consider:

- The organizational model of forestry and the forest value chain.
- The institutional framework, identifying the distribution of competences among the different administration levels (European, national, regional and local) and administration sectors (agriculture and rural development, environment, industry, interior, economics and others).
- The regulatory framework, identifying laws and regulations that affect forestry and the forest value chain. The key articles that set basic rules for forestry will be explicitly referred and translated into English.

The analysis will be focused on factors that affect the participation of forest holdings in the market. There is a particular interest in identifying barriers, obstacles and measures or instruments that have had a significant positive impact in the present functioning of the forest markets.

The analysis will describe the nowadays situation of the framework, although a contextual and short reference of the origin and evolution of the framework when needed for a good understanding will be included.

The analysis will consider the national legislation and will only refer to the regional legislation as a way of example to confirm the national legal framework or to show that in some regions the situation may be rather different.

The analysis will take into consideration the forest sector legislation, but not only, because the main barriers and legal limitations might be derived from the inadequacy of other sectoral laws (societal, fiscal, real state and ownership, cadastral, insurances) or requirements in some pieces of national environmental legislation. It will refer to Nature or Biodiversity Conservation law and to the Environmental Impact Assessment legislation while it might also refer to relevant agriculture legislation.

1. Basic legal and regulatory framework applicable to small forest owners

1.1. Context to the legislation

Belgium being a federal State, forest policy is a competence of the respective regions (the Walloon Region, the Flemish Region and Brussels-Capital Region) and there exists no federal policy on forests in Belgium[1]. However, due to the size of the Brussels-Capital Region, there exists no forestry policy in this region of Belgium[2]. In the Walloon Region, the Forest Code which was adopted in 1854 and barely modified has been amended in 2008[3]. There is no specific instrument applicable to small forest owners and the legislation in place does not distinguish between small forest owners and owners of bigger forests. The legislative framework in the Walloon Region only distinguishes between public and private forest owners.

In the case of small properties owned by private owners, intervention by the State is minimal and the management of the forest is left to the owner[4].

According to a consulted forestry association, recent policy packages aim to increase resilience, diversify species and support primary wood processing. These packages supplement without replacing the legislative framework[5].

1.2. Basic legal instruments

Walloon Region – main laws on forestry:

- Forestry Code (*Code forestier*): it applies to the woods and forests in the Walloon Region and is the primary regional legal basis for forest management and subsidy competence.
- (*Code du développement territorial*)
- Law on Forest Group Companies (*loi visant à promouvoir la création de sociétés civiles de groupements forestiers*)
- Order of the Walloon Government relating to hunting permits and licences (*Arrêté du Governement wallon relatif aux permis et licences de chasse*)
- Walloon Agricultural Code (*Code wallon de l'Agriculture*)
- Walloon Environmental Code (*Code de l'Environnement*)

[1] European Parliament, *Belgique la politique forestière nationale : objectifs et moyens mis en œuvre*, 1996.
[2] European Parliament, *Belgique la politique forestière nationale : objectifs et moyens mis en œuvre*, 1996.
[3] Nature, Terres et Forêts (NTF), *Code forestier*, 2017.
[4] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.6.
[5] Consultations with a forestry association from Wallonia took place in September 2025. Its input has been addressed and included within this report.

Other relevant laws at federal level:

- Law on the organisation of federal climate policy (*Loi relative à la gouvernance de la politique climatique fédérale*)
- Code of Companies and Associations (*Code des sociétés et des associations*)

1.3. Basic Regulatory framework

Article 7 of the Forestry Code establishes that the Government of the Walloon Region shall, following the opinion of the Rurality Unit, Forestry and Timber Sector Section, adopt a five-year forestry research plan. This plan should define the main axes of research carried out by the Walloon Government, or to be carried by a third party, to ensure or to promote the objective of sustainable development of woods and forests. The latest forestry research plan has been adopted in May 2024 for the 2024-2029 period[6] and is based on seven axes;

- Understanding, maintaining and improving the adaptative capacity and resilience of forest ecosystems in the face of global change
- Developing innovative forestry and adaptative management tools
- Better understanding soils and their dynamics to better protect them
- Have regularly updated scientific data to provide useful information to the entire forest-wood sector
- Promote woody material from our forests
- Deepen knowledge of society's expectations and the services provided by the forest to society and develop tools to promote their integration
- Ensure the transfer of scientific knowledge, its popularization and the provision of derived tools for the entire forest-wood sector.

According to a consulted forestry association, regulations and administrative practice operationalise the Code via decree and calls for proposals, technical guides and registration processes. The same association raised also the importance of the CAP Strategic Plan (Wallonia) (Plan stratégique PAC 2023-2027), which includes interventions 357 (forest infrastructure, 341 (Natura 200 compensation), 353 (investment aid for logging/silviculture).

[6] Arrêté du Gouvernement wallon portant exécution de l'article 7 du décret du 15 juillet 2008 du Code forestier relatif au Plan quinquennal de recherches forestières.

2. Governance and institutional framework

2.1. Distribution of competences between the State and Regional authorities.

- **According to the legal framework, what are the relevant competences and responsibilities regarding decisions on forest management and forest management practices at the different State level (national, regional, municipal) in your country?**
  Please describe the situation stating the legislation and relevant provisions.

Legal background

Belgium is a federal State, composed of three regions which adopt decree which have the same legal status as federal laws. At the local level, Belgium consists of ten provinces which are further divided into municipalities.

National competences

There exists no federal policy on forests in Belgium[7]. Competences are at regional level.

Regional competences

The **competences of the regions and communities** are set out in the Constitution and the Special Act on the Reforming of the Institutions. Article 39 of the Constitution and the connected article 6 of the Special Act on the Reforming of the Institutions state that 'land planning and nature conservation', which includes forestry, fall under the competences of the **regions**. Agriculture, hunting, fishing, nature protection are all regional competences as well.

As a result, forest policy is a competence of the respective regions (the Walloon Region, the Flemish Region and the Brussels-Capital Region) and there exists no federal policy on forests in Belgium[8].

In the Walloon Region, the Ministry in charge of forests is the Department of Nature and Forests (*Département de la Nature et des Forêts*). It is in charge of developing, implementing and monitoring policies and regulations on, among others, forests and nature conservation. It is also in charge of managing public forests[9]. In this Department, the Direction of forestry resources (*Direction des Ressources forestières*) is in charge of ensuring the sustainability and the quality of the forests. For that purpose, it can inform and advise public and private forest owners[10]. The Direction of forestry resources is also managing grants, monitoring and implementation of the forestry legislation. The daily management of forests is ensured by external directions which are

[7] European Parliament, *Belgique la politique forestière nationale : objectifs et moyens mis en œuvre*, 1996.
[8] European Parliament, *Belgique la politique forestière nationale : objectifs et moyens mis en œuvre*, 1996.
[9] Wallonie, *Département de la Nature et des Forêts*.
[10] Wallonie, *Direction des Ressources forestières*.

established across the Walloon Region namely in Arlon, Dinant, Liège, Malmedy, Marche-en-Famenne, Mons, Namur and Neufchâteau[11].

Local/municipal competences: Municipalities are granted a power of constraint regarding the protection of the environment. To that extent, municipalities are competent for environmental repression[12]. Municipal Councils are also competent to adopt regulations concerning the protection and management of nature (including Natura 2000 sites), plants or animals which are not wild game[13].

Forest **coordination and advisory bodies**

As mentioned above, the Direction of forestry resources (*Direction des Ressources forestières*) can inform and advise public and private forest owners[14].

No other coordination and advisory bodies were identified.

2.2. Key representation organisations of the forest sector

1. **Forest owners**:

In the Walloon Region:

- Nature, Lands and Forests (*Nature, Terres et Forêts*)

2. **Forest municipalities**:

In the Walloon Region:

- Union of cities and communes of the Walloon Region (*Union des Villes et Communes de Wallonie*)

3. **Forest industry**:

Federal level:

Belgian Wood Confederation (*Belgische Houtconfederatie*) unites the Belgian forestry, forest exploitation, sawmill and timber trade sectors.

Fedustria is a platform organisation that assembles textile, wood and furniture companies.

4. **Forest clusters**: N/A

5. **Forest contractors**: N/A

[11] Wallonie, *Direction de Namur*.

[12] L'environnement en Wallonie, *Le rôle des communes et du SPW*.

[13] Union des Villes et Communes de Wallonie, *La nature et la biodiversité*, last update on 1 September 2024.

[14] Wallonie, *Direction des Ressources forestières*.

6. **Forest Professionals:**

Federal level :

- Belgian Wood Confederation (*Confédération belge du bois/ Belgische Houtconfederatie*)
- Koninklijke Belgische Bosbouwmaatschappij aims to promote and protect forests in all their multifunctionality. It encourages its members to practise high-quality sustainable forestry and trains them in forest management techniques.
- National Federation of Forestry Experts (*Fédération nationale des Experts Forestiers*) gathers experts on forestry in Belgium.

In the Walloon Region :

- Ardennes Union of Nurserymen (*Union Ardennaise des Pépiniériste*)
- Wallonia Wood Industry (Filière bois Wallonie)

7. **Forest Agents or rangers:** N/A
8. **Forest Sciences:** N/A
9. **Forest certification:**

Federal level:

- Programme for the Endorsement of Forest Certification (PEFC) Belgium
- Forest Stewardship Council (FSC)

10. **Public enterprises:** N/A
11. **Forest cooperatives**

Federal level:

- SOCOFOR - SAMKEMPEN

In the Walloon Region :

- Support Unit to the small forest (*Cellule d'appui à la petite forêt*)
- Royal Forestry Society of Belgium (*Société Royale Forestière de Belgique*)

12. Other **Forest organisations:** N/A

3. Forest land ownership structure

- **According to State statistics, what is the ownership structure of the forest in your country (at State level)?** Please include relative and absolute data of forest ownership types, including average size of public and private forests and the number of area of forests in each size category)

3.1. Data on national forests ownership structure

Federal level: According to information found on the website of the Royal Forestry Society of Belgium, forests occupy around 23% of the national territory (more than 700.000 ha). Most forests are located in the Walloon Region (79.8% while 19.9% is located in the Flemish Region and 0.3% in the Region of Brussels-Capital)[15]. Most of the forests in Belgium (53%) are owned by private persons while 47% of forests are owned by public entities[16]. The average size of private forests is 2.5 ha per owner and there are more than 100.000 private forest owners in Belgium[17]. Public forests are owned by Regions, communes and provinces, public centres for social aid or church factories.

In the Walloon Region, an inventory has been established in the 1980s (*Inventaire permanent des ressources forestières de Wallonie*) in order to gather data about forest resources. This inventory gathers data from survey points distributed across the forest areas of the Walloon Region. The aim of this inventory is to describe the Wallon forest and to analyse it development[18]. Based on the data provided by the inventory, for the 2013-2022 period, the Walloon forest represented 560,600 ha, or one third of the Walloon territory. 85% (475,000 ha) of this area was made up of productive areas while 15% (85,600 ha) of the total area was made up of non-productive areas[19].

In the Walloon region the forest ownership is rather equally distributed. Indeed, the inventory reported that in 2016, 51% of the Walloon forest belonged to private owners (284,400 ha) while 49% belonged to public owners (276,200 ha)[20].

3.2. Definitions of forest ownership in your country

Please provide the definitions identified in the legislation applicable in your country following the guidelines shared with you.

- **Forest owner**

Article 3 (20°) of the Forestry Code defines owner as the person holding a property right or a dismembered real right entailing the enjoyment of trees or forest products.

[15] Société Royale Forestière de Belgique, *Les forêts de Belgique*.
[16] Société Royale Forestière de Belgique, *Les forêts de Belgique*.
[17] Société Royale Forestière de Belgique, *Les forêts de Belgique*.
[18] Etat de l'environnement wallon, *Ressources forestières*, 2023.
[19] Etat de l'environnement wallon, *Ressources forestières*, 2023.
[20] Etat de l'environnement wallon, *Ressources forestières*, 2023.

- **Forest holder**

This notion is not defined under the regional law of the Walloon Region.

- **Forest manager**

This notion is not defined under the regional law of the Walloon Region.

- **Forest contractor**

This notion is not defined under the regional law of the Walloon Region.

- **Forest**

Article 3 (6°) of the Forestry Code defines the notion of wood and private forests (*bois et forêts privés*) as woods and forests not benefiting from the forestry regime. Article 3 (11°) defines the notion of state forest (*forêt domaniale*) as woods and forests belonging to the Walloon Region.

3.3. Forest ownership types in your country

- Please provide a **description of the types of forest ownership** (e.g. public forest, private forest) identified in the legislation applicable in your country. **Are there specific laws** for certain types of collective, communal, vicinal or neighbourhood forests?

In the Walloon Region, the Forestry Code distinguishes between private woods and forests on the one hand, and State forests on the other hand. No specific laws are applicable as the Forestry Code regulates both types of forests. However, some provisions of the Forestry Code are only applicable to State forests. Indeed, the so-called forestry regime (*régime forestier*) enshrined in Title 4 of the Forestry Code only applies to State forests. This specific regime applies to woods and forests belonging to the Walloon Region or to public legal persons.

- Are there well-established programs for forest land consolidation? Are there public bodies promoting or responsible for these programs?

Forest land consolidation is regulated in legislation.

In the Walloon Region, forest land consolidation is regulated under the same regime as the consolidation of rural property in Title XI, Chapter III of the Walloon Agricultural Code. According to Article D 268 of the Walloon Agricultural Code, the Government decides upon request by one or more municipalities or upon request by at least 10 holders of real rights or occupants that a land consolidation will be carried out in the designated municipalities.

Article D 272 of the Walloon Agricultural Code provides that the Walloon administrative shall develop a draft land consolidation plan. More specifically, the plan is to be developed by **the Department of Rural Land Development** (*Direction de l'Aménagement foncier rural*), which is part of the Public Service of the Walloon Region.

3.4. Proof of ownership: Land registry and Cadastre

How is ownership proved?

No specific legislative rule applies for proving the ownership of a forest. However, as forest ownership needs to be registered in the Cadastre, a general property register, the general rules applicable to ownership apply. To that extent, ownership of a piece of land can be proven by an extract of the Cadastre or notarial deeds. Ownership titles can be required by email or letter to the Legal Security Office competent based on the location of the forest, a € 20 fee should be paid for the title to be delivered[21].

- Is there a legal obligation to register **ownership/property**?

Yes. Forest ownership needs to be registered in the Cadastre, which is a general property register, not specific for forestry ownership and which is regulated by a federal order[22].

- Is there a registration fee?

Yes. In the Walloon Region, a registration fee of 12.5% of the value of the property applies[23].

- **Is there an official register of forest owners and of forest holdings? Is it shared with agricultural registers? Is it harmonized with the general property/ownership register?**

No. No official register of forest owners and of forest holdings could be identified. Information on ownership can be accessed through the Cadastre[24].

- Is the **Cadastre/register** well updated and reflecting real forest owners/holders?

No information could be identified.

As previously mentioned, the Cadastre is a mandatory register. In principle, changes to a plot in the Cadastre need to be notified within 30 days following the change[25]. As the Cadastre has a financial purpose, it can be that the Cadastral plan is not completely accurate when it comes to the borders of the plots. Incomplete or outdated cadastral data can hamper clear title identification for some small parcels. Mistakes can be declared at the Ministry of Finance[26].

[21] Service Public Fédéral Finances, *Données du propriétaire*.

[22] Royal Order on the constitution and the update of cadastral documentation and establishing the procedures for issuing cadastral extracts, 30 July 2018, (*Arrêté royal relatif à la constitution et à la mise à jour de la documentation cadastrale et fixant les modalités pour la délivrance des extraits cadastraux*).

[23] Notaire.be, *Les droits d'enregistrement : abattements et taux réduits*.

[24] Federale Overheidsdienst Financiën, *https://financien.belgium.be/nl/E-services/cadgis*

[25] Federale Overheidsdienst Financiën, *Wijziging terrein*, n.d.

[26] Federale Overheidsdienst Financiën, *Veelgestelde vragen over fouten op het kadastraal plan*, n.d.

4. Rights and obligations: forest owner/holder and forest contractor

4.1. Overview

- **According to the legal and regulatory framework what are the rights and obligations of forest owners/holders and forest managers in your country?**

In the Walloon Region, forest owners and in particular private owners, benefit from a broad margin of manoeuvre and only limited obligations apply to them outside of obligations deriving from environmental protection. For instance, forest owners are required to pay taxes for owning a forest, unless the property belongs to the Natura 2000 network[27]. The obligation to establish Forest management plans does not apply to private forest owners.

Regarding the rights of forest owners, there are also relatively limited specific rules. Forest owners benefit from a right to decide about the forest management practices in their land and their right to harvest is only limited by very few provisions. In the Walloon Region, no specific right to subsidies is granted to forest owners, however, they may benefit from subsidies which are addressed to a broad scope of beneficiaries.

Regarding the limitations to the rights of forest owners, the regional legislative framework establishes some limitations to change the land use of forests. Carrying out non-forest activities on forest lands is subject to prior authorisation by public authorities.

Forest manager/contractor rights and obligations are not specifically regulated.

4.2. Legal rights of the forest owner/holder

- **Right to financial support/tax exemptions/subsidies? What are the requirements?**

In the Walloon Region, no specific right to subsidies is granted to forest owners, however, they may benefit from subsidies which are addressed to a broad scope of beneficiaries. Article 30 of the Forestry Code provides that the Government may, under the conditions that it determines, allocate grants/subsidies both to public and private persons in order to foster:

- forestry works aiming at improving the natural heritage (*patrimoine*);
- works aimed at developing the opening of forests to the public;
- works aimed at protecting, maintaining or renovating forests;
- works aimed at maintaining or developing biodiversity or
- the grouping or regrouping in management or in ownership.

[27] Société Royale Forestière de Belgique, *Une forêt que puis-je en faire? Vade-mecum du nouveau propriétaire*, 2019, p.8.

In addition, the Government may provide subsidies for carrying out research or training activities or awareness-building activities.

When the Government identifies a risk of a significative modification in the Walloon Region of the balance between the surfaces populated with deciduous trees and the ones populated with coniferous trees, it may allocate subventions under the conditions that it determines to private and/or public persons (Article 31 of the Forestry Code).

Forest owners may also access grants under the CAP. According to a consulted forestry association the sale of standing timber is generally not taxed. Finally, forestry groups benefit from a specific tax status which allow them to take advantage of a company structure while retaining the tax regime applicable to individuals[28].

- **Is there a right to decide about the forest management practices in their forest land?**

Yes: for private owners, there is a right to decide. No obligation applies for private owners and small owners are in particular managing their property freely with minimal intervention from the State[29].

On the contrary, public owners have to comply with some obligations established in the Forestry Code under the so-called Forestry regime which is only applicable to publicly owned forests (see Section 4.4.).

- **Is there a right to harvest?**

In the Walloon Region, the Forestry Code prohibits harvest, trimming and other similar activities without the authorisation of the forest owner (Articles 32 to 34 of the Forestry Code). The Forestry Code does not explicitly grant forest owners a right to harvest, however, the owner's right to harvest is only limited by very few provisions (see below).

4.3. Limitations to the rights of forest owner/holder

- **Is there a limitation to change the land use of the land (from forestry to agriculture and/or urbanization)?**

The Walloon legislative framework establishes certain limitations to change the land use of the land. For instance, limitations exist concerning the construction of infrastructures necessary for carrying out certain activities. Indeed, the delivery by public authorities of an authorisation for the constructions of infrastructures necessary for carrying out certain activities is necessary. Article D.II.37 of the Code of territorial development provides that the Government determines the conditions under which the authorisation for the construction of infrastructure necessary for the monitoring of woods, their exploitation and their first transformation, for the valorisation of energy of the biomass, for fish farming and hunting and fishing refuges.

[28] Wallonie, *S'informer sur l'agrément et les avantages du groupement forestier*.

[29] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.15.

The technical conditions which have to be complied with for the authorisation of construction to be delivered are established in Article R.II.37 of the Code of territorial development. These conditions vary depending on the type of activity which is at issue but generally such conditions relate to, among others, the type of material and product which can be used, the size of the construction, or the access to the infrastructure.

The Walloon legislative framework also establishes limits to deforestation for agricultural purposes. Indeed, Article D.II.37 of the Code of territorial development provides that exceptionally, deforestation for agriculture purposes may be authorised in a forestry zone as long as this zone is adjacent to an agricultural area. Regarding other agricultural activities, Articles D.II.37 and R.II.37-7 of the Code of territorial development list the activities which may be carried out in forest zones incidentally to the forestry activity. The only agricultural activity (outside from deforestation for agricultural purposes) which is allowed is fish farming.

- **Is there a legal limitation to the right to harvest? Is there a ban on clear cutting?**

In the Walloon Region, the Forestry Code prohibits harvesting, clear cutting, trimming and other similar activities without the authorisation of the forest owner (Articles 32 to 34 of the Forestry Code). However, the owner's right to harvest is only limited by very few provisions. For instance, Article 35 of the Forestry Code prohibits any act likely to significantly disturb the tranquillity of forests and woods, disturb the behaviour of wild animals or harm interactions between living species, animals and plants in their natural environment.

Article 36 of the Forestry Code provides the possibility for the Government, in exceptional circumstances and for a determined duration, to adopt all the measures necessary to protect ecosystems against, among others, human activity.

Finally, Article 38 of the Forestry Code establishes limits on the surface which can be clear cutted. For instance, this provision prohibits clear cut of more than 5 ha in areas where coniferous trees represent more than 50% of the trees present in this area. For areas where deciduous trees represent more than 50% of the trees in this area, the limit on clear cutting is set by Article 38 of the Forestry Code at 3 ha. It has to be noted that these limits only apply to areas owned by one person. The limits set out in Article 38 of the Forestry Code may be derogated from.

- **Are there limitations to carry out non-forest activities in forest land (like mining, energy plants, etc.)?**

Permits/authorisations are needed to carry out non-forest activities on forest land.

Article D.II.37 of the Code of territorial development provides that the production and valorisation of electricity or heat from biomass are allowed as an activity incidental to the forestry one. The same article provides that wind turbines may also be placed in the forest and fish farming may also be carried out.

Article R.II.37 of the Code of territorial development details the conditions which are to be complied with for carrying out non-forest activities such as fish farming, the production of energy from wind turbines in forest land. As mentioned above, such limitations vary depending on the activity at issue but are linked to the type of infrastructures which can be constructed, as well as the materials and products which can be used for the constructions, the aim of the activities foreseen.

- **Are there specific limitations to carry out agricultural activities, like extensive grazing or temporary cultivation, on forest land?**

Article D.II.37 of the Code of territorial development provides that exceptionally, deforestation for agriculture purposes may be authorised in a forestry zone as long as this zone is adjacent to an agricultural area.

Regarding other agricultural activities, Articles D.II.37 and R.II.37-7 of the Code of territorial development list the activities which may be carried out in forest zones incidentally to the forestry activity. The only agricultural activity (outside from deforestation for agricultural purposes) which is allowed is fish farming.

- **Is hunting right linked to ownership right? Is it considered a forest activity or does it have specific regulations?**

In the Walloon Region, the right to hunt is subordinated to the detention of a hunting licence[30] in compliance with the requirements established under the Order of the Walloon Government relating to hunting permits and licences of 4 May 1995. As a result, forest owners are not granted hunting rights.

No further information could be found regarding the exercise of hunting rights in forests. The only provisions of the Forestry Code on hunting relate to the limitation to the right to access forests and information of the public in case of driven hunting (*chasse en battue*).

Hunting does not seem to be considered as a forest activity.

- **Are there citizens' rights to collect wild products in forest land? Are they linked to the ownership right or not?**

In the Walloon Region, Article 50 of the Forestry Code prohibits any collection of wild products in forest land without the consent of the owner and without complying with the conditions established by the Government. Such conditions would for instance cover certain types of plants or animals which are protected.

- **Are there rights to access (walking) on forest land? Are there specific regulations for public use of forest land, hiking, riding, biking, etc.?**

In the Walloon Region, Article 20 of the Forestry Code provides that access by **pedestrians** to woods and forests is prohibited outside the roads, pathways and designated areas (*routes*,

[30] Wallonie, *Demander un permis de chasse*.

chemins, *sentiers et aires*) unless access is allowed by the Governmental Agent under the conditions defined by them and for specific reasons (medical, scientific, educational, cultural or nature conservation). Article 17 of the Forestry Code prohibits anyone to dissuade (for instance through the use of signs) access and circulation on public paths which are crossing woods and forests.

Regarding **bicycle drivers, skiers and persons driving draught, loading or steed animals as well as cattle** (*animaux de trait, de charge, de monture ou d'élevage*), Article 21 of the Forestry Code only allows them to cross forests and woods on roads, pathways, designated areas, waymarked trails and permanent itineraries (*routes*, *chemins*, *sentiers balisés*, *aires affectées à cet usage*, *itinéraires permanents*). Their access to other parts of woods and forests may be allowed by the Governmental Agent for specific reasons (medical, scientific, educational, cultural or nature conservation) and under the conditions defined by the Agent.

Concerning **motor vehicles**, Article 22 of the Forestry Code prohibits their access to forests and woods outside of roads, waymarked trails and designated areas (*routes*, *chemins et sentiers balisés à cet usage*, *aires affectées à cet usage*). Access of motor vehicles to other designated areas and pathways may be allowed by the Governmental Agent under the conditions defined by him and for specific reasons (medical, educational, scientific, cultural or nature conservation).

Article 16 of the Forestry Code provides that the Government may specify, in order to ensure the preservation of nature or of the grounds, the technical conditions which have to be fulfilled by **automotive vehicles and machines** to be allowed to drive in woods and forests outside the paths which are open for public circulation, as well as the conditions under which the vehicles may be used.

4.4. Forest owner/holder obligations and requirements.

- **Which requirements or obligations regarding forest management are imposed on owners?**

No obligation applies for private owners and small owners are in particular managing their property freely with minimal intervention from the State[31].

On the contrary, public owners have to comply with some obligations established in the Forestry Code under the so-called Forestry regime which is only applicable to publicly-owned forests:

- The disposal of the forest should be authorised by the Government (Article 53 of the Forestry Code);
- Public forests may not be used for a purpose incompatible with the principles listed in Article 1 of the Forestry Code (Article 54 of the Forestry Code);
- All surveillance and management operations of public forests have to be undertaken by agents designated by the Government (Article 56 Forestry Code);

[31] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.15.

- Compulsory management plans for public forests and respect of the consultation requirements established in the Forestry Code (Article 57 Forestry Code);
- Compliance with the conservation measures varying depending on the type of tree (Article 71 Forestry Code);
- Compliance with the rules on sale and cut of trees or forest products (Articles 72 to 78 Forestry Code);
- Obligation to notify the agent designated by the Government of any procedural act relating to the forest (Article 55 Forestry Code).

- **Is there a tax** imposed on forest ownership?

There is no tax on forest ownership specifically. However, in the Walloon Region forest owners are subject to property tax and personal income tax[32].

- **What type of permits the forest owner needs** to manage their land?

No obligation for forest owner to hold specific permits to manage their land could be identified.

- **How is the control of forest harvest determined? Is there an obligation to mark every tree to be cut or retained?**

No information could be identified regarding the control of forest harvest.

- **Are there technical, administrative or economic specifications on the forest products market? Are forest harvest contracts legally defined for public or private forests or for some specific types?**

In order to fight illegal deforestation, regulations have been adopted at the EU level (Regulation 995/2010 which is to be replaced by Regulation (EU) 2023/1115). In Belgium the Federal Inspection of the Environment is in charge of controlling the placing on the market of wood and products derived from wood[33].

- **Is there an obligation to prevent forest fires or other risks?**

In the Walloon Region, no obligation to prevent forest fires or other risks could be identified.

- **Is fencing or the use of forest roads regulated?**

No information was identified on specific rules regarding **forest roads** and **fencing**. However, rules on **marking** were identified.

In the Walloon Region, Article 26 of the Forestry Code provides that any marking is conditioned to the consent of the forest owner or of the person in charge of the management of the public path, unless such a marking has been made with materials taken from the nature or with a material which can be diluted rapidly by the rain.

[32] Société Royale Forestière de Belgique, *Une forêt que puis-je en faire? Vade-mecum du nouveau propriétaire*, 2019, p.8.
[33] Santé publique Securité de la Chaîne alimentaire Environnement, *Bois et produits de bois*, 2021.

The same provision states that the markup of pathways which enables the circulation of motor vehicles and the markup of pathways enabling the circulation of drivers of animals need to be authorised by the Governmental Agent.

- **Is there an obligation for forest owners and/or forest managers to be associated?**

In the Walloon Region , no obligation for forest owners and/or forest managers to be associated could be identified.

4.5. Forest manager/contractor obligations

- **Which requirements or obligations on forest management are legally imposed on forest managers/contractors?**

In the Walloon Region, no requirements nor obligations on forest management could be identified through desk research.

However, a consulted forestry association specified that contractors must comply with labour, tax and safety rules; for some grants or larger parcels, recognised experts must be involved and interventions may be subject to field verification by accredited foresters.

- **What legal rights does the forest manager/contractor have in your country?**

In the Walloon Region, this area is not regulated.

- Is **there a requirement of a forest management plan**? Are there detailed prescriptions on that?

In the Walloon Region, no obligation applies for **private** owners and small owners are in particular managing their property freely with minimal intervention from the State[34]. Article 57 of the Forestry Code provides that Forest management plans are compulsory for **public** owners (see more details below).

- Is there an **obligation to register the responsibility** of forest manager/contractor?
    i. Is registration based on product income?
    ii. Is there a registration fee?

In the Walloon Region no information could be identified on this topic.

- Is there a **tax imposed on the forest manager**? Is it based on income or hectares?

In the Walloon Region no information could be identified on this topic.

[34] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.15.

5. Forest Management plans

- Are forest management plans required in the legislation of your country?

  ☒ Yes (only for public forests)

  ☐ No

Specify where and the conditions as well as the amount of forest land with plans

In the Walloon Region Article 57 of the Forestry Code foresees the development of forest management plans. It is compulsory for public forests which are bigger than 20 ha and which are held by only one owner. According to the information found online, around 270 000 ha of forests should implement a forest management plan[35]. However, no obligation applies for private owners and small owners are in particular managing their property freely with minimal intervention from the State[36]. However, as noted by a consulted forestry association, management plans are often required for grant eligibility and funding such as under the CAP unless the parcel is under 5 ha and is privately owned.

- Are there other type of plans required such as:

  ☐ Technical Plan

  ☐ Financial Plan

  ☐ Exploitation Plan

  ☐ Fire prevention Plan

  ☐ Hunting Plan

In the Walloon Region no information could be identified on the existence of other type of plans.

- Please indicate the **minimum size of forest requiring a forest management plan**?

In the Walloon Region, forest management plans are compulsory for public forests held by only one owner and which are bigger than 20 ha.

- On **which legal basis are they required? Are they legally binding or only guidelines**?

In the Walloon Region, forest management plans are required by the Forestry Code for public forests. According to Article 67 of the Forestry Code, when the works, sales or operations foreseen in the management plan are not carried out by the owner, the agent designated by the Government may compel the owner to carry out these operations within a period that he establishes. If at the end of this period the owner has not carried out the operations foreseen in the management plan, the Government may have them carried out at the owner's expense.

[35] Etat de l'environnement wallon, *Plan d'aménagement forestier*, 2022.

[36] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.15.

- **Who has the responsibility for the implementation of forest management plans**? Please include national, regional, and local levels as appropriate. Please distinguish between state and private ownership. Please distinguish between different protection status.

The forest owner is responsible for the implementation of the forest management plan.

- Are forest **management plans being enforced**?

Article 61 of the Forestry Code provides that every year the agent designated by the Government presents to the owner a summary of the monitoring of the management plan.

- Is there an obligation to maintain a **Forest Book** (linked or related to the Farm Book of the Common Agricultural Policy (CAP)?

In the Walloon Region no information could be identified on the existence of an obligation to maintain a Forest Book.

- **How often do forest management plans need to be updated**? Who is responsible for the update?

In the Walloon Region, forest management plans are established for a duration specified in the plan. Article 65 of the Forestry Code provides that during the period of validity of the management plan, the decision to partially or fully update the plan belongs to the owner of the agent designated by the Government. Such an update needs to be notified and validated by the Government.

- Are specific mechanisms put in place to guarantee that national legislation is in line with European guidelines and **criteria on forest management plans** (i.e. Natura 2000 Forest Management Plans?

Yes. In the Walloon Region, Article 64 of the Forestry Code provides that when woods and forests subject to compulsory managements plans, become a natural reserve, a forest reserve or are included in the territory of a natural park or within the perimeter of a Natura 2000 site, the pre-existing management plan is revised to ensure that it complies with the rules and objectives of the new status of the relevant wood or forest.

- Are there any specific requirements for the **forest management plans** in terms of content, structure or criteria? If yes, please elaborate.

In the Walloon Region, Article 57 of the Forestry Code lists the information which should be included in forest management plans. The list is not exhaustive and contains the following information:

  - The description of the state of the woods and forests concerned and the identification of priority protection areas in order to maintain the quality of water and soils as well as priority conservation areas, in particular historic forests, in order to preserve characteristic, rare or sensitive features;

- the determination and prioritization of specific objectives for the sustainable management of woods and forests, including the balance between fauna and flora;
- the reminder of the conservation measures linked to the Natura 2000 network and other protected natural areas, where applicable;
- planning in time and space of management actions with a view to ensuring the sustainability of woods and forests and, where appropriate, promoting a mixed and multi-aged forest;
- the volume of wood to be harvested so that it corresponds to the estimate of the growth of the forest;
- measures related to biodiversity;
- for each wooded area and forest of more than one hundred hectares in one piece, the delimitation of one or more zones accessible to youth activities and supervised movements with an educational or therapeutic aim, and of one or more wood storage zones;
- the financial resources to be allocated to forestry work and an estimate of forest revenues;
- the methods of exploitation envisaged in the stands, including horse-drawn logging, with a view to ensuring the protection of soils and watercourses;
- measures linked to the landscape interest of forest areas and their cultural elements.

- Are there any **supporting mechanism for the management plans**? If yes, please elaborate.

In the Walloon Region, no supporting mechanism for the management plan could be identified[37].

- Are **there impact assessment required** in your country in relation to the adoption of the forest management plans? What mechanisms are in place in your country to ensure that forest management plans are developed to ensure sustainable forest management practices? If yes, please elaborate.

In the Walloon Region, Article 59 §2 of the Forestry Code provides that the management plan should be subject to a public inquiry. According to Article 59 §3 of the Forestry Code, the forest owner should take into account if applicable, the report on the environmental impacts as well as the results of the opinions provided during the consultation of the local council of every commune concerned by the environmental impacts of the management plan and where a public consultation must be carried out (Article D.57 of the Walloon Environmental Code).

[37] A consulted forestry association mentioned that access to affordable expertise for small owners is a practical bottleneck; support units offer limited assistance and small grants can help pay for expert input.

In addition, Article 59 §4 of the Forestry Code requires the owner to summarise, in the preamble of the plan, the way environmental aspects have been integrated into the management plan and the way the report on environmental consequences and the opinions provided through the public inquiry have been taken into account, as well as the reasons for the management plan to have been adopted as such taking into account the other options available for the plan.

Regarding the adoption of the forest management plan, Article 59 §1 of the Forestry Code cross-refers to the Walloon Environmental Code and in particular to Part V of the Code which regulates the evaluation of impacts on the environment. According to Article D.52 of the Walloon Environmental Code, an evaluation of the impacts on the environment of plans should be carried out during the conception of the plan. Article D.57 of the Walloon Environmental Code provides that the project of management plan and the report on the impacts of the plan on the environment are sent to the local council(s) of the commune(s) concerned. The project of management plan and the report on the impacts of the plan on the environment are submitted for the opinion of the communes concerned.

- Are the **Natura 2000 sites plans already implemented and well-coordinated or integrated** with forest management plans? Are traditional forest activities recognized in those plans? Are there guidelines for small forest owners and managers on what they can and can't do?

As highlighted before, forest management plans are only compulsory for forests and woods owned by one public entity. However, management plans are compulsory for private owners willing to get their forest certified. Biodiversity conservation measures and a description of the conservation measures linked to the Natura 2000 network are part of the elements which have to be integrated in any management plan (Article 57 3° of the Forestry Code).

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

- Is sustainable forest **management (SFM) defined in your country**?

☒ Yes
☐ No

In the Walloon Region, Article 1 of the Forestry Code provides that it is necessary to guarantee the sustainable development of woods and forests through ensuring the harmonious coexistence of forests and woods' economical, environmental and social purposes. The sustainable development of woods and forests requires the implementation in a balanced and appropriate manner of various principles (listed below).

- Does the definition of **SFM include specific objectives**?

☒ Yes
☐ No

In the Walloon Region, Article 1 of the Forestry Code establishes that the sustainable development of woods and forests requires to implement in a balanced and appropriate manner the following principles:

- the maintenance and improvement of forest resources and their contribution to the carbon cycle;
- maintaining the health and vitality of forest ecosystems;
- the maintenance and encouragement of the production functions of wood and forests;
- the maintenance, conservation and improvement of biological diversity in forest ecosystems;
- the maintenance and improvement of protective functions in the management of woods and forests, in particular soil and water;
- the maintenance and improvement of other socio-economic benefits and conditions.

Finally Article 1 of the Forestry Code specifies that the sustainable development of woods and forests specifically involves maintaining a balance between coniferous and deciduous stands and promoting a mixed and multi-aged forest adapted to climate change and capable of mitigating certain of its effects.

- Does your country have specific guidelines **on Sustainable Forest Management**? If yes, are those mentioned in the legislation?

☐ Yes, they can be found here:
☐ No
☒ Other sources defining or implementing Sustainable Forest Management

In the Walloon Region, guidelines regarding the sustainable forest management are contained in the Programme for the Endorsement of Forest Certification (PEFC)[38].

- Does your country have a **Forest Strategy and/or Forest Management Policy** setting policy priorities that implement a SFM approach?

☒ Yes, they can be found here: In the Walloon Region, five-year forestry research plan.
☐ No
☐ Other sources setting the Forest strategy/policy

[38] PEFC, *Standards de gestion forestière durable PEFC pour la Région wallonne*, 2023.

In the Walloon Region, a five-year forestry research plan has been adopted in May 2024 and is applicable for the 2024-2029 period and is based on seven axes[39]:

- Understanding, maintaining and improving the adaptative capacity and resilience of forest ecosystems in the face of global change
- Developing innovative forestry and adaptative management tools
- Better understanding soils and their dynamics to better protect them
- Have regularly updated scientific data to provide useful information to the entire forest-wood sector
- Promote woody material from our forests
- Deepen knowledge of society's expectations and the services provided by the forest to society and develop tools to promote their integration
- Ensure the transfer of scientific knowledge, its popularization and the provision of derived tools for the entire forest-wood sector

- **Which requirements/obligations** result from the legally binding requirement for SFM?
    - For forest owners
    - For forest managers

There is no legally binding requirement for SFM.

- Are **specific criteria and/or indicators** to determine whether SFM is being achieved? Where are they described (see table below)?

No specific criteria and/or indicators to determine whether SFM is being achieved could be identified.

- Are some **forest managers implementing sustainable forest management practices voluntarily**? If yes, how are these voluntary management practices taking place? Through citizen initiatives, local initiatives, or other ways? Please explain how forest managers ensure that forest management practices are sustainable.

In the Walloon Region, some forest managers are implementing sustainable forest management practices voluntarily in order to get certified (certification PEFC or FSC which are both established at the federal level)[40]. According to the information available on the website of the Walloon Government, in November 2021, 54% of the Walloon forests were certified. However, it

[39] Arrêté du Gouvernement wallon portant exécution de l'article 7 du décret du 15 juillet 2008 du Code forestier relatif au Plan quinquennal de recherches forestières.
[40] Etat de l'environnement wallon, *Certification des forêts*, 2022.

should be noted that if nearly all publicly owned forests in the Walloon Region were certified (99%), only 11% of privately owned forests were certified[41].

In order to be certified, forest owners need to comply with certain requirements. In order to guarantee compliance with such requirements after the certification has been granted, the two certification organisms control every year parts of the certified forests. When a forest is found breaching the requirements for the certification, the owners are required to provide a corrective action plan within the following weeks. In the event of non-compliance which would fundamentally hamper the management recommended by the certification organisms, the owners are exposed to a suspension or a withdrawal of their certification if they do not provide evidence of the implementation of corrective actions within the period established by the auditor present during the control[42].

- Which mechanisms are put in place to support the implementation of SFM? Which measures are in place to monitor implementation of the SFM?

In the Walloon Region, no mechanism to support the implementation of SFM could be identified.

In order to guarantee compliance with such requirements after the certification has been granted, the two certification organisms control, every year, parts of the certified forests. When a forest is found breaching the requirements for the certification, the owners are required to provide a corrective action plan within the following weeks. In the event of non-compliance which would fundamentally hamper the management recommended by the certification organisms, the owners are exposed to a suspension or a withdrawal of their certification if they do not provide evidence of the implementation of corrective actions within the period established by the auditor present during the control[43].

In addition, Wallonia developed the project "resilient forest" (*forêt résiliente*) under which it provides financial aid for the establishment of more resilient and mixed forests[44]. In 2023 472 private forest owners applied for the grant and 380 applications were approved by the Walloon region[45].

- Which forest management practices are required or prohibited by law in your forest/country?

Please check below the proposed forest management practices and add supplementary ones if missing (Please include explanation of the legal requirements of the relevant techniques).

- Closer to nature silviculture practices
- Clear-cutting (not prohibited but regulated, see above)
- Shelterwood system

[41] Etat de l'environnement wallon, *Certification des forêts*, 2022.
[42] Etat de l'environnement wallon, *Certification des forêts*, 2022.
[43] Etat de l'environnement wallon, *Certification des forêts*, 2022.
[44] Filière Bois Wallonie, *Forêt résiliente*.
[45] Wallonie, *Forêt résiliente III : 380 projets pour préparer la forêt de demain*, 19 December 2022.

- Selective logging
- Afforestation and reforestation to enlarge forest areas
- Controlled burn
- Mandatory salvage logging
- Other .....

No forest management practices are required or prohibited by law in the Walloon Region.

- Are there limitations on the management models to be applied, like clearcuttings or their sizes? **Is there a ban on clear cutting linked to SFM?**

Clear cutting is regulated by the Forestry Code (see answer above).

- Is there a **defined/legal target for forest land to be managed for conservation and species protection objectives in your country or region**?

In the Walloon Region, no defined target for forest land to be managed for conservation and species protection objectives could be identified.

- Are there **forest owner obligations** related to **forest restoration** after harvest?

In the Walloon Region, no obligations for forest owners related to forest restoration after harvest could be identified.

6.2. "Closer-to-nature" guidelines and practices

(This section relates to the Commission Guidelines on Closer to nature forest management but also Commission guidance on payment schemes for forest ecosystem services both aiming to provide information and guidance for sustainable forest management)

- Has your country incorporated the **newly published Commission guidelines** in their legal or regulatory framework?

It appears that Belgium has not incorporated the newly published Commission guidelines in its legal nor regulatory framework.

- Has your country **recognized under law/regulatory measure a closer-to-nature approach** in forest management? If yes please provide the source where this is explained and elaborate below.

☐ Yes: in the Strategy that can be found here: .....
☒ No

According to a consulted forestry association, closer-to-nature is increasingly promoted by the Wallon region; an example is "resilient forest" (*forêt résiliente*) itself, through which the region funds regeneration and species mixes, recommends priority to natural regeneration and species diversity.

- Does your country have legislation/measures setting specific biodiversity targets/management objectives for sustainable forest management at a national or regional level?

  ☐ Yes, at national level – they can be found here:
  ☒ Yes, at regional level – they can be found here: Article 7 of the Forestry Code
  ☐ No

  Please describe them and elaborate:

In the Walloon Region, Article 7 of the Forestry Code provides that the Government shall adopt a five-year plan on forestry research which defines the guidelines concerning the research to be carried out or for the Government to carry out in order to ensure compliance with or to promote the objectives listed in Article 1 of the Forestry Code which sets out the objectives of sustainable development.

6.3. Climate change and Forest carbon absorption

- Does your country have legislation/measures setting specific climate change targets or objectives for sustainable forest management at a national or regional level?

In 2023 a federal law on the organisation of federal climate policy has been adopted by the Parliament and entered into force in January 2024[46]. According to this law, the federal Government shall adopt a federal plan relating to energy and climate by 30 September 2027. This plan should be renewed every 5 years. In addition, the federal Government should establish every 10 years before the adoption of the federal plan relating to energy and climate, a long-term federal strategy (on 30 years). Finally the federal Government should adopt every two years reports on the implementation of the plans mentioned before.

In addition, Belgium is part of the Paris Agreement and should thus respect the Nationally Determined Contributions (NDCs). Due to its membership to the EU, Belgium should also comply with the European objective of carbon neutrality by 2050. In order to comply with its international and European commitments, strategies have been adopted at the regional level gathered into one national plan on energy and climate approved in spring 2023 by the three regions[47].

[46] Loi du 15 janvier 2024 relative à la gouvernance de la politique climatique fédérale, 2024001055.
[47] Plan national énergie et climat 2021-2030.

7. Forest land market

NOTE: The key objective is to identify and present information on the basic legal framework regulating market of forest land and inheritance processes.

- Are there specific legal requirements or limitations when selling and buying forest land?

In the Walloon Region, the sale and purchase of forest land is not restricted[48]. Normal property transfer taxes apply (registration duty) but stumpage value is exempt for inheritance/gift (Article 55 ter of the Walloon Code of Succession Duties[49]), easing succession.

According to a consulted forestry association, fragmented ownership structures and unclear property titles continue to act as barriers to the forest land market. *Groupements forestiers* have been established to promote collective management and mitigate the effects of fragmentation. However, market liquidity for small forest parcels remains low, with administrative burdens and tax considerations further constraining property transfers.

- Are there **limitations to divide** the land by selling or inheritances?

In the Walloon Region, the sale and purchase of forest land is not restricted and there are no limitations in relation to the division of land[50] by selling or inheritances.

- Are there institutions/**bodies providing information** related to the forest land market?

Several private companies such as Comptoir Foncier or Vendre un terrain provide assistance for the sale of forest all over Belgium.

- Are there institutions/**bodies contributing to dynamize that market,** like forest land banks or advisory bodies (similar to the CAP advisory bodies) and others? Is there regular information on the amount of forest land transferred and the prices of transmissions? (Information on this market is usually missing)

No information could be identified in the Walloon Region.

- Are there **regulations of forest land leasing**? Are they common with agricultural land or independent and with specific requirements?

No regulation on forest land leasing could be identified in the Walloon Region.

- Are there obligations **and or access to insurances for forest land or forest activities**?

No obligation to insurances for forest land or forest activities could be identified in the Walloon Region.

[48] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.11.

[49] Code des droits de succession - Région wallonne. Available at: https://www.wallonie.be/sites/default/files/2019-05/code_des_droits_de_succession.pdf

[50] European Forest Institute, *Forest Land Ownership Change in Belgium*, COST Action FP1201 FACESMAP Country Report, p.11.

Regarding access to insurances, two insurances are available[51]:

- RC forêt: covers the civil liability of the forest owner in case of damage caused to third parties due to the fall of a tree or a branch.
- AMIFOR: covers cases of fires.

- Are there specific regulations providing, **facilitating or limiting access to financial credits** for forest activities or mortgages on forest land?

In the Walloon Region no specific regulations providing, facilitating or limiting access to financial credits for forest activities or mortgages on forest land could be identified.

[51] Société Royale Forestière de Belgique, *Assurances pour votre forêt*.

8. Forest companies, Forest incentives and taxation.

Forest Companies

- Is there a **register of forest industries**? Is there a **register of forest contractors**?

In the Walloon Region, a register of forest industries has been established and gathers professionals working in the management of forests, forestry work, logging operation and timber trade. While this website has been established at the initiative of the Walloon government, it does not seem that registration of forest industries on this website is compulsory but it appears that this register aims at connecting forest owners and forestry professionals.

The register of forest industries thus also gathers contact of forest contractors.

- Is there any specific **regulation on forest ownership, forest cooperatives or other types of forest companies or are they all regulated under the** Company Law?

At the federal level, a law on forest group companies has been adopted in 1999[52]. However, this law mainly regulates the taxation aspects of forest group companies. Article 8:1 of the Code of Companies and Associations defines the notion of forest group company as a company with legal personality whose sole purpose is forestry production on land of which it is the owner as well as all operations relating to this purpose or normally deriving from it with the exclusion of the felling of trees and the processing of forest products. To be constituted, a forest group company needs to be approved by the Minister of Finance. As a result, forest group is not a separate type of company but this title is awarded to a civil company which main activity is forestry production[53].

- Do **small forest owners have access to the status of forest companies?**

Taking into account the definition of forest group company specified above, it does not seem that small forest owners are excluded from accessing to the status of forest companies.

Forest incentives and taxation

In the Walloon Region, tax advantages regarding inheritance are applied for forests located in Natura 2000 sites. In addition, forests included in a Natura 2000 site, are exempt from property tax[54].

[52] Loi du 6 mai 1999 visant à promouvoir la création de sociétés de groupements forestiers, L 2019-03-17/14.

[53] Erneux, P-Y., *Guide d'aide à la création de Groupements forestiers*, p.4.

[54] Propriétaires ruraux de Wallonie, *Indemnités fiscales en Natura 2000*, updated on 30 June 2023.

- Are there **effective subsidies** for forest owners and managers to implement SFM? And/or to carry out biodiversity conservation measures? If it does exist, please compare the total amount paid at national level in the last 3 years with available information with the amount defined as necessary at the Prioritised Actions Framework.

According to a consulted forestry association, most subsidies are discretionary or competitive and are not automatic entitlements.

In the Walloon Region, forest owners carrying out forestry activities in whole or in part, on Natura 2000 zones can be granted a compensation due to the constraints which are imposed due to the integration of whole or part of their forests in the Natura 2000 network. Such subsidies only apply to private forest owners and for forests of more than 10 ha and less than 30 ha[55].

In the Walloon Region also provided for a subsidy of EUR 3 million aiming at encouraging public and private forest owners to diversity their plantations[56].

In the Walloon province of Luxembourg, a planting subsidy has been adopted[57].

Finally, in the Walloon Region since 2024, subsidies may be granted for the restauration of sites and the reinforcement of ecosystem services[58].

Contrary to the Flemish Region, in the Walloon Region no subsidy for reforestation is currently available[59].

In addition, forest owners can benefit from grants under the CAP measures and under the resilient forest project.

- What taxes are applicable to Forest companies and forest owners?

The federal law of 6 May 1999 regulates the taxation regime of Forest Group companies. According to Article 4 of this law, the taxable income of a Forest Group Company is determined according to the nature of its income, based on the rules applicable to income from real estate, income from capital and movable property and miscellaneous income. The share of each partner or shareholder in the taxable income of the Forest Group Company corresponds to their part in the share capital of the company.

Article 5 of the same law provides that Forest Group companies are also subject to corporate tax.

Regarding forest owners, in the Walloon Region, they are subject to property tax and personal income tax[60].

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[55] Portail de l'agriculture wallonne, *Paiement Natura 2000 en zone forestière*, 2024.

[56] Confédération belge du bois, *Aides au reboisement*, 2021.

[57] Confédération belge du bois, *Aides au reboisement*, 2021.

[58] Ransy, A., *Nouvel arrêté du Gouvernement wallon relatif aux subventions pour la restauration de sites et le renforcement des services écosystémiques*, Union des Villes et Communes de Wallonie 2024.

[59] Confédération belge du bois, *Aides au reboisement*, 2021.

[60] Société Royale Forestière de Belgique, *Une forêt que puis-je en faire? Vade-mecum du nouveau propriétaire*, 2019, p.8.

9. Enforcement: Forest control and penalties.

- Are there specific measures in place to enforce compliance with the legal requirements on forest management?

  Please list only the legislative measures including the responsible body that are specific to forest management requirements.

In the Walloon Region, Article 94 of the Forestry Code provides that woods and forests can be visited by a Governmental Agent. This visit leads to a report specifying the purpose, object, day and time of the visit as well as the identity of the forest owner.

In addition, in the Walloon Region Articles 96 to 101 of the Forestry Code sanction unauthorised or illegal clear cutting, harvest of trees and other similar activities. Articles 102 to 105 of the Forestry Code sanctions the breach of other provisions of the Forestry Code for instance relating to the conservation of forests and woods.

The enforcement may also consist in field verification accompanying grants. In addition, non-compliance with granting rules, Natura 2000, sanitary/safety environmental infringements may trigger penalties or less of aid[61].

[61] Consultation with a forestry association from Wallonia carried out in September 2025.

10. Conclusions

10.1. Legal or regulatory barriers for SFM

- What are the main legal and regulatory barriers and enablers affecting the implementation of SFM in your country?

The fact that the management of forest is delegated to the regions can be seen as a barrier to the implementation of SFM as the rules may vary from one region to another despite the small size of Belgium.

Secondly, the fragmentation of forest ownership can also be considered as a barrier in the implementation of SFM. Indeed, in the Walloon Region forest land ownership is fragmented with many private owners owning small forests. This is exacerbated by the fact that a clear national register of small forest owners is missing.

In addition, the Walloon Region did not establish legally binding requirements for SFM. The Forestry Code defines what sustainable management of forests is and the principles which are guiding such management, however, no legally binding rules has been established in order to ensure that such principles are complied with. This is also reflected in the fact that no specific criteria and/or indicators have been established to determine whether SFM is being achieved. As a result, SFM is only implemented on a voluntary basis through certification. However, a discrepancy in the amount of forests being certified can be identified between public and private forests, thus hinting that the administrative burden for the certification may be too heavy for small private forest owners. The consulted forestry association mentioned the costs of management, planning and expert support for small owners as a barrier in addition to the fact that eligibility thresholds for some grants exclude smallest parcels.

In the Walloon legislation, there are not many prohibitions when it comes to forest activities. Generally the management of privately owned forests is nearly not regulated.

- Are there specific legal and regulatory barriers or challenges to implement a closer-to-nature approach in forest management in your country?

The closer-to-nature approach has not been implemented in Wallonia.

- What are the main legal drivers for implementing a closer-to-nature approach in forest management for relevant actors?

The closer-to-nature approach has not been implemented in the Walloon Region.

10.2. Legal or regulatory gaps in national forest legislation

Please provide key conclusions based on the information referred to in previous sections.

Most of the forest legislation in the Walloon region is gathered in the Forestry Code. While this facilitates access to the legislation, forestry legislation remains generally underdeveloped, particularly concerning forest management for private owners. Indeed, national law does not regulate the management of privately-owned forests and does not really impose obligations on nor grant rights to private forest owners. For instance if the Forestry Code does not explicitly grant forest owners a right to harvest, however, harvesting is only limited by very limited provisions. As a result, forest planning is only conceived at ownership level.

Sustainability is considered as key In the Forestry Code. However, management plans are not compulsory for private owners. Outside of forest owners, the Walloon legislative framework does not regulate other actors of the forest sector such as forest managers or forest holders.

National experts on forest legislation and references

- **Please provide the names and contacts of 3 to 5 experts in forest legislation in your country**,

Cellule d'appui à la petite forêt privée info@filiereboiswallonie.be

Société Royale Forestière de Belgique info@srfb-kbbm.be

Véronique Van Kerrebroeck (legal advisor of Nature Terres et Forêts) veronique.vankerrebroeck@ntf.be

Olivier Baudry (president of the Fédération nationale des experts forestiers) info@experts-forestiers.be +32499164610

- Provide **key books or articles analysing the national and/or regional forest legislation** in your country, particularly if they compare it with other countries, if they analyse the effect in actual management of SFM.

No key books nor articles analysing the national and/or regional forest legislation has been identified.

PARTNERS



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