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Financial incentives applicable to Small Forest Holdings and their impacts

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Financial incentives applicable to Small Forest Holdings

WP2, Task 2.4.2

Executive Summary

This report analyses financial incentives available to small forest holders (SFHs) and the forestry sector in France for 2020–2025, referencing EU programming cycles 2014–2020 and 2021–2027. It covers funding from EU mechanisms such as the European Regional Development Fund (ERDF) and the Common Agricultural Policy (CAP), as well as national and regional schemes, tax incentives, private support, and innovative funding.

EU funding is central to sustainable forest management in France. Under the ERDF, the beneficiaries can receive co-financing rates between 50% and 85%, with priorities including ecosystem services and biodiversity. Regional programmes show ERDF's indirect support potential, e.g. Loire River restoration. The CAP's European Agricultural Fund for Rural Development (EAFRD) supports agricultural activities including forest restoration, fire prevention and biodiversity, with the 2023–2027 French National Strategic Plan being allocated around EUR. 9.1 billion from EAFRD in total at co-financing rates of 53% to 85%. The LEADER programme enables local projects, though direct benefits for SFHs are unclear.

Nationally, the "Aid for the prevention and restoration of damage to forests" scheme (2023–2029) offers up to EUR 720 million, complementing CAP funding by targeting climate adaptation, pest control, and forest renewal. France Relance, France 2030 and France Nation Verte programmes add innovation and industrial support focused on bio-sourced materials and energy efficiency in wood industries.

Tax incentives include the DEFI scheme's income tax reductions for sustainable forest investments, and inheritance and wealth tax exemptions tied to long-term management commitments under the Monichon amendment and IFI regime. The Real Environmental Obligation (ORE) offers conservation agreements with financial benefits, promoting land preservation and supporting SFHs indirectly.

Innovative financing such as green bonds, biodiversity credits, carbon markets via the Label Bas-Carbone programme, and crowdfunding complement traditional funding. Although smaller in scale, these sources enhance support and public engagement. State and regional green bonds (e.g., Île-de-France) and crowdfunding platforms aid grassroots forestry efforts.

Overall, France's financial ecosystem for forest management integrates EU funds, national investments, tax relief, and private initiatives. However, data on direct SFH benefits remain limited, underscoring the need for better monitoring to assess incentive effectiveness and fairness.

1. Financial incentives based on EU funding

1.1. The European Regional Development Fund

In France, the European Regional Development Fund (ERDF) is implemented through multiannual regional operational programmes, managed by the regional councils. For the 2021–2027 programming period, France has been allocated a total ERDF budget of EUR. 9.1 billion[1], of which 3.4 billion is allocated to the greener Europe pillar (with 366 million allocated to environmental protection and biodiversity preservation, and 465 million to the prevention of natural and climate risks)[2].

The ERDF supports projects aligned with the EU's environmental and climate goals, including:

- Transition to a low-carbon economy;
- Climate change adaptation;
- Biodiversity conservation and ecosystem restoration.

These priorities can encompass sustainable forest management, including actions benefiting small forest holders (SFHs), particularly where forest-related ecosystem services are targeted.

The ERDF funding is delivered through grants and financial instruments at the regional level. While programme content varies across regions, so too does the level of funding, which depends on the region's level of development. Under the European Regional Development Fund (ERDF), projects are co-financed at different rates: up to 50% in the most developed regions, up to 70% in transition regions, and up to 85% in the least developed regions[3]. Forest-related activities can be supported under thematic objectives such as biodiversity protection, natural risk prevention, and green infrastructure.

Information on specific regional ERDF programmes, calls for projects, and managing authorities is available via each regional council's website[4]. However, detailed data on the extent of direct ERDF support to SFHs remains limited and requires further regional-level review of project implementation and beneficiary profiles. A consulted forestry association affirmed that the setup of funding application files is complicated[5].

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[1] National Agency for Territorial Cohesion (*Agence Nationale de Cohésion des Territoires*) and Ministry of Territorial Planning and Decentralisation. European Regional Development Fund. https://www.europe-en-france.gouv.fr/en/node/20001; European Commission: Directorate-General for Environment. (2022). *Three billion additional trees by 2030*. Publications Office of the European Union. https://data.europa.eu/doi/10.2779/14732.

[2] L'Europe s'engage en France. Une Europe plus verte. https://www.europe-en-france.gouv.fr/fr/objectifs-strategiques/une-europe-plus-verte

[3] Toute l'Europe. (n.d.). *Le Fonds européen de développement régional (FEDER)*.

[4] https://www.mairie.net/regions/conseils-regionaux.htm

[5] Consultations with forestry associations from France took place in September 2025. Their input has been addressed and included within this report.

1.2. Common Agricultural Policy (CAP)

France, as the largest recipient of CAP funding among EU Member States, uses this support to strengthen its agricultural and forestry sectors, with specific emphasis on investment and environmental sustainability. Under the 2023–2027 CAP National Strategic Plan, forestry-related support is embedded in both national and regional priorities. According to a consulted association, other measures in favour of biodiversity and environmental resilience to climate change offer direct aid to farmers implementing sylvo-pastoral systems under certain conditions of loading (number of animals grazing per hectare) and control of the risks of fallow land The European Agricultural Fund for Rural Development (EAFRD), a key component of the CAP, co-finances projects targeting landscape preservation, agroforestry development, and forest restoration. The co-financing rate ranges from 53% to 85%, depending on the region's development level[6]. In the 2014–2020 period, EUR. 16.7 billion were allocated to Rural Development Plans[7], 12 billion of which were covered by the EAFRD[8].

For the 2023–2027 cycle, approximately EUR 10 billion is distributed under the new Strategic Plan framework, which explicitly includes support for agroforestry activities and sustainable forest management[9].

The French NSP outlines both national and regional priorities as follows:

- Preservation and restoration of natural and forest heritage, including Natura 2000 sites: This intervention supports the preservation and restoration of forest heritage, both inside and outside Natura 2000 areas, with a focus on maintaining remarkable sites, enhancing ecological infrastructures, and fostering biodiversity and ecosystem services. It also contributes to long-term economic benefits, carbon storage through forest biomass, and fosters greater resilience to climate change. It addresses key needs such as promoting carbon sequestration in soils and biomass, strengthening system resilience, and encouraging the sustainable use of biodiversity in agricultural practices. A separate funding line following the same objectives focuses exclusively on Corsica.

- Defence infrastructure, forest risk prevention, timber mobilisation, and enhancement of the multifunctional role of forests: This measure aims to support forest-related investments that enhance both risk prevention and sustainable forest management. On the one hand, it prioritises actions that protect forests, particularly against wildfires, through infrastructure such as fuel breaks, thinning operations, and fire prevention

[6] European Commission: Directorate-General for Environment. (2022). *Three billion additional trees by 2030*. Publications Office of the European Union. https://data.europa.eu/doi/10.2779/14732.

[7] European Commission. (2023). Factsheet on the 2014-2022 National Framework for Rural Development in France *(Fiche d'information sur le Cadre national 2014-2022 pour le développement rural de la France)*. https://agriculture.ec.europa.eu/document/download/32bb921e-7b6c-4088-af23-dee13e756bbf_en?filename=rdp-factsheet-france-national-framework_en.pdf.

[8] L'Europe s'engage en France. European Agricultural Fund for Rural Developpement. https://www.europe-en-france.gouv.fr/en/node/731

[9] Ministry of Agriculture and Food Sovereignty. (2025). CAP National Strategic Plan 2023-2027 (*Plan Stratégique National de la PAC 2023-2027*). https://agriculture.gouv.fr/pac-2023-2027-modification-du-psn-de-la-france-approuvee.

networks. On the other hand, it promotes the multifunctional role of forests and the competitiveness of the wood sector by funding infrastructure that facilitates timber mobilisation, such as forest roads, storage areas, and extraction platforms. Eligible projects may include both physical works and related intangible costs such as planning, diagnostics, consultancy, and project facilitation. The main priorities are forest protection, biodiversity and carbon stock preservation, improved resilience, and strengthening the forest-based economy.

- Productive forestry investments: This set of interventions aims to improve the wood sector's competitiveness while encouraging SFM practices, ecosystem services, biodiversity preservation, and climate objectives through investments such as plans and studies, plot-level and territorial diagnostics, project development facilitation, staff expenses, consultancy/engineering, software, and commissioning services, excluding areas damaged or degraded by crises such as pests or climate-related events.

Management of EAFRD[10] funds is divided between:

- National level: The Ministry of Agriculture and Food Sovereignty manages measures related to land use, agri-environment-climate commitments, organic farming, and climate risk mitigation.
- Regional level: Regional councils oversee investments in rural infrastructure, forest management, young farmer support, and local development schemes[11].

Furthermore, EAFRD finances "Agro-environmental and Climate Measures" (MAEC)[12] in favour of the protection of biodiversity and the prevention of forest fires (DFCI) subject to national or regional co-financing. This subsidy provides additional income to farmers, including those undertaking agroforestry works over five years where they commit to certain practices contributing to agroecology and adaptation to climate change. For the period 2023-2027, these practices include, *inter alia*, "maintaining the openness of environments contributing to the challenge of Forest Fire Protection (DFCI)."

Additionally, the LEADER programme (which also uses CAP funding), implemented through Local Action Groups (LAGs), applies a bottom-up, place-based approach. It funds local projects

[10] Ministère de la Cohésion des territoires et des Relations avec les collectivités territoriales. (n.d.). *Fonds européen agricole pour le développement rural (FEADER)*. Europe en France. Retrieved May 22, 2025, from https://www.europe-en-france.gouv.fr/fr/fonds-europeens-2021-2027/fonds-europeen-agricole-pour-le-developpement-rural-FEADER

[11] An example raised by a consulted forestry association is the Provence-Alpes-Côte d'Azur region, that has broken down the National Strategic Plan into nine areas of intervention tailored to the specific challenges of the region. One of these areas focuses on "Protecting our forests and supporting the timber industry".

[12] See measure no. 70.13 - Agro-environmental and Climate Measures (MAEC) for maintaining biodiversity by opening up environments and fighting wildfires in mainland France, Ministry of Agriculture and Food Sovereignty. (2025). CAP National Strategic Plan 2023-2027 (*Plan Stratégique National de la PAC 2023-2027*). https://agriculture.gouv.fr/pac-2023-2027-modification-du-psn-de-la-france-approuvee.

aligned with territorial development priorities, some of which include small forest holder (SFH) initiatives[13].

A notable example is the Breizh Bocage Programme in Brittany, which received 45% co-financing from the EU to restore bocage landscapes. This programme is developed under the EAFRD 2014-2022 program for Brittany[14]. It aims to protect biodiversity, prevent soils erosion, and improve water management against pollution by refurbishing and replanting hedgerows[15]. In practice, the Breizh Bocage programme supports projects related to hedgerows planting works, and the improvement of hedgerows functionalities against climate change and floods in particular[16]. The total budget for this project is EUR. 827.000, co-funded by the Brittany region, the Ille-et-Vilaine department, the Loire-Brittany Water Agency, the Vallon de Haute-Bretagne community of communes, and the EAFRD – which contribution is EUR 377.300[17]. It closed on 14 March 2025[18]. This initiative demonstrates how CAP funds are used to enhance multifunctional forestry[19].

Although the Strategic Plan includes targeted forestry support, data on how much directly benefits small forest holders remains limited. However, the decentralised management structure allows for tailored interventions that can be accessed by smallholders at the regional level.

1.3. LIFE and Horizon Europe

Projects relevant to SFH supported from LIFE, Interreg and Horizon Europe funding are analysed for the whole EU in a dedicated chapter and annex.

[13] Ministère de la Cohésion des territoires et des Relations avec les collectivités territoriales. (n.d.). *Fonds européen agricole pour le développement rural (FEADER)*. Europe en France. Retrieved May 22, 2025, from https://www.europe-en-france.gouv.fr/fr/fonds-europeens-2021-2027/fonds-europeen-agricole-pour-le-developpement-rural-FEADER

[14] Europe in Brittany. (2021). 2014-2022 Rural Development Plan for Brittany (*Programme de Développement Rural Bretagne 2014-2022*). https://europe.bzh/documents/programme-de-developpement-rural-bretagne-2014-2022/.

[15] Europe in Brittany. Breizh Bocage. Factsheet. https://europe.bzh/aides/fiches/breizh-bocage-2023-2027/.

[16] *Ibid.*

[17] L'Europe s'engage en France. The Breizh Bocage Programme (*Le programme Breizh Bocage*). https://www.europe-en-france.gouv.fr/fr/projets/programme-breizh-bocage.

[18] Europe in Brittany. Breizh Bocage. Factsheet. https://europe.bzh/aides/fiches/breizh-bocage-2023-2027/.

[19] https://www.europe-en-france.gouv.fr/fr/projets/programme-breizh-bocage

2. Financial incentives based on MS funding

2.1. State aid

A direct search of the EC State Aid Transparency database[20] for specific cases under NACE code 02 (Forestry and logging) for France covering the 2020–2025 period only yielded a few itemised results of relevance, all limited to examples of direct grants awarded in the Dordogne region.

France notified a state aid framework in the summer of 2023 titled "Aid for the prevention and restoration of damage to forests for the period 2023–2029" (*Aides à la prévention et à la réparation des dommages causés aux forêts pour la période 2023–2029*)[21]. Approved under Article 107(3)(b) TFEU and the 2023 Agricultural Guidelines[22], this horizontal scheme provides a legal basis for investment aid across the forestry sector, excluding aid financed through the second pillar of the Common Agricultural Policy (CAP), which is regionally managed under the national strategic plan adopted in 2022[23].

The scheme allows for up to EUR 720 million investment aid over six years and enables the Ministry of Agriculture and Food Sovereignty, state operators, and local authorities to support forestry stakeholders in prevention and restoration efforts following forest fires, climate-related damage, pests, and other natural disasters. Its approval facilitated the commitment and payment of applications submitted in the second half of 2023 under the "forest renewal" component of the France 2030 investment plan (see section 2.2 below). The scheme also supports ongoing initiatives from France Relance and France 2030 in 2024[24].

In the context of private forest land consolidation, the Ministry of Agriculture and Food Sovereignty offers direct subsidies for the redaction of a Simple Management Plan (**SMP**) (i.e. Sustainable Forest Management Plans) and the establishment of a diagnosis document prior to said SMP. Those subsidies are only granted for the creation of Forestry Economic and Environmental Interest Grouping (Groupement d'intérêt économique et environnemental forestier – **GIEEF**), since SMPs are a prior condition to the constitution of such group, and

[20] https://webgate.ec.europa.eu/competition/transparency/public?lang=en

[21] Ministry of Agriculture and Food Sovereignty. (2025). State aid schemes: Schemes in force and draft schemes for notification or information to the European Commission (*Régimes d'aide d'Etat: Régimes en vigueur et projets de notification ou d'information à la Commission européenne).* n° SA. 108733. https://agriculture.gouv.fr/regimes-daides-detat-regimes-en-vigueur-et-projets-de-notification-ou-dinformation-la-commission#:~:text=2.,r%C3%A9gimes%20cadres%20exempt%C3%A9s%20en%20vigueur&text=31%20d%C3%A9cembre%202029-,SA.,jusqu'au%2031%20d%C3%A9cembre%202029.

[22] Letter to the Member State - authentic language (FR) published on 29.01.2025

[23] https://agriculture.gouv.fr/renouvellement-forestier-la-commission-europeenne-valide-le-regime-francais-daides-la-prevention-et

[24] https://agriculture.gouv.fr/renouvellement-forestier-la-commission-europeenne-valide-le-regime-francais-daides-la-prevention-et

amount to EUR. 50/ha. – up to EUR. 24.000 per GIEEF and a lump sum of EUR. 800 for the establishment of a diagnosis document[25].

According to a consulted forestry association, the majority of these aids go to large owners and cooperatives, who have the resources to hire design offices and thus obtain most of the subsidies.

2.2. Taxes and tax exemptions, subsidies

Total annual public spending on the forest-wood industry is estimated at around EUR 1.45 billion[26].

The national investment plan entitled France 2030[27] contains a EUR 500 million budget dedicated to the forest-wood industry sector, out of which EUR 150 million are dedicated to directing subsidies financing forest owners' initiatives or project promoters supporting forest owners for the restoration of forest areas[28] (see Section 2.3 – Financial incentives in focus: France 2030 programme).

In parallel, the forestry and wood sectors benefit from two targeted calls for projects under France 2030[29]:

- "Industrialisation of bio-sourced wood and construction systems", with a budget of EUR. 180 million;
- "Biomass Heat for the Wood Industry", with EUR. 200 million in funding[30].

These initiatives aim to enhance the competitiveness and energy efficiency of sawmills (e.g., by enabling on-site valorisation of co-products), expand wood waste recycling capacities, and support adaptation to new environmental building standards that favour low-carbon construction using wood[31]. However, according to a consulted forestry association, it would be beneficial to increase awareness among elected officials and public authorities regarding the use of wood, as it is frequently restricted or prohibited in current urban planning documents.

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[25] Ministry of Agriculture and Food Sovereignty, (2020), Constituting a Forestry Economic and Environmental Interest Grouping (GIEEF) (*Constituer un Groupement d'intérêt économique et environmental forestier*), https://www.mesdemarches.agriculture.gouv.fr/demarches/proprietaire-ou-mandataire/demander-une-aide-economique/article/constituer-un-groupement-d-interet.

[26] French Senate. (2024). Information Report of the Finance Committee on public financing of the forest-wood industry (*Rapport fait au nom de la commission des finances sur le financement public de la filière forêt-bois)*. Repport nn° 636. https://www.senat.fr/rap/r23-636/r23-636.html.

[27] On France 2030 investment plan see footnote 18. Ministry of Economy, France 2030: an investment plan for France (*France 2030: un plan d'investissement pour la France*), 13 October 2023, https://www.economie.gouv.fr/france-2030.

[28] French government, France 2030: Opening of the call for projects and announcement of the results of the "Forest Restoration" call for expression of interest (*France 2030 : Ouverture du guichet et annonce des résultats de l'AMI (appel à manifestation d'intérêt) "Renouvellement forestier"*), 23 June 2023, https://www.info.gouv.fr/actualite/france-2030-ouverture-du-guichet-et-annonce-des-resultats-de-l-ami-renouvellement-forestier.

[29] For more information on the France 2030 programme, see Section 2.3 – Financial incentives in focus: France 2030 programme.

[30] Assemblée nationale. (2023, mai). *Rapport d'information sur l'adaptation au changement climatique de la politique forestière et la restauration des milieux forestiers* (No. 1178). Commission du développement durable et de l'aménagement du territoire.

[31] Assemblée nationale. (May 2023). *Rapport d'information sur l'adaptation au changement climatique de la politique forestière et la restauration des milieux forestiers* (No. 1178). Commission du développement durable et de l'aménagement du territoire.

While detailed data on aid beneficiaries remains limited, one publicly reported grant under this scheme includes a direct aid of EUR 142,975, awarded on 18 July 2023 to *ROCHE*, an individual entrepreneur (NACE A02), for services supporting forest operations. The aid covered both preventive and restorative measures and was officially published on 26 August 2024.

Overall, although the database contains limited disaggregated information not specifically relating to small forest holders, the legal and financial architecture of the current state aid framework suggests that SFH can potentially be eligible beneficiaries of these mechanisms. However, further granularity in reporting would be necessary to fully assess the extent and distribution of support.

Other existing incentives with environmental objectives in France include the "Real Environmental Obligation" (*Obligation Réelle Environnementale – ORE*)[32]. This contractual mechanism is established by law (Article L. 132-3, Environmental Code) and is available to all real estate owners, including private forest owners. It creates a contractual relationship between forest owners and a local authority, a public establishment or an environmental association established under private law to achieve conservation purposes for a long period of time up to 99 years. The owner shall undertake commitments for the conservation, the restauration and the preservation of biodiversity on its land. In return, the owner receives, *inter alia*, advisory services for sustainable forest management, support for sustainable management, forest restauration, planning, public welcoming services, or annual lump sum payment[33]. Once the contract is concluded, those obligations are deemed attached to the land itself surviving any change of ownership even after sale to guarantee the stability of the commitments undertaken. In exchange, the owner can be exempted of the land taxes and has a right to the agreed payment or provision of services to achieve the sustainable objectives assigned to the contract. Those ORE can also be used by project promoters as compensation measures against adverse environmental impacts caused by significant work projects[34].

In addition, France provides income tax reductions to forest owners through the **DEFI scheme**, which aims to encourage private investment in sustainable forest management. Under this scheme, individuals can deduct part of the sums invested in forest land acquisition (DEFI-Forêt) or forestry works (DEFI-Travaux) from their personal income tax[35]. Eligibility is subject to specific conditions related to the nature of the investment and the adoption of sustainable forest

[32] Ministry of Ecology and Ministry of territorial development, (*Obligation réelle environnementale*)

[33] National Public Service Institute. (2021). Government report to the Parliament on the implementation of the real environmental obligations and on ways to make it more attractive (*Rapport du Gouvernement au Parlement sur la mise en oeuvre du mécanisme d'obligations réelles environnementales et sur les moyens d'en renforcer l'attractivité*). https://documentation.insp.gouv.fr/insp/doc/VIEPUBLIQUE/C7D840166E4B9DAF58F95F3F556D778A/rapport-du-gouvernement-au-parlement-sur-la-mise-en-oeuvre-du-mecanisme-d-obligations-reelles-enviro?_lg=fr-FR

[34] *Ibid.*

[35] Centre National de la Propriété Forestière. (n.d.). *Fiscalité forestière*. https://www.cnpf.fr/se-former-s-informer/droit-et-fiscalite/fiscalite-forestiere

management practices. The reduction must be claimed in the income tax declaration for the year in which the investment was made[36].

In cases of inheritance or donation, the **Amendement Monichon** allows for a 75% exemption on transfer taxes for forests and shares in forest groups, provided they meet long-term sustainable management requirements. The exemption applies only to gratuitous transfers and is conditional on a 30-year commitment to apply one of the forest management guarantees outlined in the French Forestry Code[37]. The forest owner must obtain a certificate from the Direction Départementale des Territoires (DDT) confirming the property's eligibility. For forest group shares, an additional condition requires that the shares have been held for at least two years, with a further obligation to reforest degraded land within five years[38].

Moreover, Forest owners may also benefit from a 75% **exemption on the real estate wealth tax (IFI)** for qualifying woodlands and forest group shares[39]. The eligibility criteria and conditions mirror those of the transfer tax exemption: the property must be managed under a certified sustainable forest plan and supported by a DDT-issued certificate. This certificate must be attached to the IFI declaration in the first year of exemption and renewed every ten years thereafter[40].

2.3. Financial incentives in focus: France 2030 Programme

Historical background

The France 2030 programme is a broad multi-annual investment plan announced by the President of the French Republic on 12 October 2021. It sets out 10 key objectives aiming to decarbonise the French economy, promote environmental-friendly innovations, and foster the development of strategic sectors such as energy, digital technology, health and agriculture[41]. This programme succeeds to the France Relance multiannual programme[42] and is now followed by the France Nation Verte programme implementing a similar decarbonisation strategy[43], with updated contract specification and a more permanent budget[44].

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[36] Préfecture du Doubs. (n.d.). *Les avantages fiscaux liés à la forêt*. https://www.doubs.gouv.fr/Actions-de-l-Etat/Environnement/Foret/les-avantages-fiscaux-lies-a-la-foret

[37] Préfecture du Doubs. (n.d.). *Les avantages fiscaux liés à la forêt*. https://www.doubs.gouv.fr/Actions-de-l-Etat/Environnement/Foret/les-avantages-fiscaux-lies-a-la-foret

[38] Préfecture du Doubs. (n.d.). *Les avantages fiscaux liés à la forêt*. https://www.doubs.gouv.fr/Actions-de-l-Etat/Environnement/Foret/les-avantages-fiscaux-lies-a-la-foret

[39] Préfecture du Doubs. (n.d.). *Les avantages fiscaux liés à la forêt*. https://www.doubs.gouv.fr/Actions-de-l-Etat/Environnement/Foret/les-avantages-fiscaux-lies-a-la-foret

[40] Centre National de la Propriété Forestière. (n.d.). *Fiscalité forestière*. https://www.cnpf.fr/se-former-s-informer/droit-et-fiscalite/fiscalite-forestiere

[41] https://www.economie.gouv.fr/france-2030

[42] https://www.economie.gouv.fr/plan-national-relance-resilience-pnrr

[43] https://www.info.gouv.fr/grand-dossier/france-nation-verte

[44] Interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

One of these objectives relates to the decarbonisation of French industries and the enhancement of inputs production and includes a forest renewal initiative aiming at the renewal of 10% of the French forests and the planting of 1 billion trees by 2030.

Legal/strategic background

The legal basis of the Programme is laid down in two pieces of budget legislation: the Corrective Finance Act for 2010[45] and the Finance Act for 2017[46] which initiated a vast multi-annual investment plan called "Investment for Future Programme" (IFP) (*Programme d'investissement d'avenir – PIA*)[47]. The France 2030 programme reschedules and continues the implementation of the IFP focusing on economic recovery and growth.

Budget of the incentive

The France 2030 Programme is granted a EUR 54 billion budget covering various strategic sectors of the French economy. Out of these EUR 54 billion, 500 million are dedicated to the forest sector, 150 million of which are specifically dedicated to forest renewal and pursue the following objectives:

- Renew, enrich, improve, and diversify forests
- Guarantee the resilience of forest ecosystems and contribute to climate change mitigation
- Restore stands damaged by certain abiotic and biotic phenomena, including bark beetles
- Adapt vulnerable and declining stands to climate change
- Improve, enrich, and convert poor forest stands to enhance their contribution to climate change mitigation[48].

The forest renewal budget of the France 2030 programme is organised around three strategic components[49]:

- The restoration of damaged forest stands (attacked by bark beetles, biotic or abiotic phenomena, fire, drought, etc).
- The adaptation of vulnerable and dying stands due to climate change

[45] Law No. 2010-237 of 9 March 2010 on the corrective finance act for 2010 (*LOI n° 2010-237 du 9 mars 2010 de finances rectificative pour 2010*), Official Journal of the French Republic n° 0058 of 10 March 2010, https://www.legifrance.gouv.fr/loda/id/JORFTEXT000021943745

[46] Finance Law No. 2016-1917 of 29 December 2016 for 2017 (*LOI n° 2016-1917 du 29 décembre 2016 de finances pour 2017*), Official Journal of the French Republic n° 0303 of 30 December 2016, https://www.legifrance.gouv.fr/loda/id/JORFTEXT000033734169

[47] French Senate, Draft Finance Act for 2025: Invest for 2030 France (*Projet de loi de finance pour 2025: Investir pour la France de 2030*), General Report n° 144 (2024-2025), Tome III, Annex 17, 2024, https://www.senat.fr/rap/l24-144-317/l24-144-317_mono.html#toc1

[48] Regional Directorate of Food, Agriculture and Forest Bourgogne-Franche-Comté, Synthetic sheet France 2030 : Forestry restoration (*Fiche synthétique France 2030: Renouvellement forestier*), 15 June 2023, https://bourgognefranchecomte.cnpf.fr/nos-actions/autres-actions/france-2030-renouvellement-forestier.

[49] Fransylva. France 2030 & Forest Renewal (*France 2030 & Renouvellement Forestier*). https://www.fransylva.fr/france-2030-renouvellement-forestier.html#gsc.tab=0.

- The improvement, enrichment and conversion of poor forest stands[50]

In terms of beneficiaries, the forest renewal budget is split as follows:

- 15 million are dedicated to private forest owners;
- 40 million are dedicated to public forest managed by the National Forest Office;
- 5 million are dedicated to exploratory projects aimed at forest renewal in overseas territories[51].

While the France 2030 investment plan was launched in October 2021 for 5 years, applications for subsidies were open from 12 April 2023 to 31 May 2024[52].

Overall, this budget aims to contribute to the renewal of 30 million hectares of damaged forest land and contributes to the above-mentioned objective to plant 1 billion trees in 10 years, renewing 10% of the French forests[53].

The France 2030 Programme also establishes series of financial incentives to support the forest sector, including support to the wood and timber industry, to research and innovation in forestry and sylviculture techniques and practices or defence against forest fires.

Type of activities covered

The Forest Renewal branch of the France 2030 programme covers various types of activities organised around 3 main pillars:

- The restoration of damaged forest stands (attacked by bark beetles, biotic or abiotic phenomena, fire, drought, etc);
- The adaptation of vulnerable and dying stands due to climate change;
- The improvement, enrichment and conversion of poor forest stands[54].

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[50] Poor forest stand refers to forest stands that have a low economic value and/or cannot be improved through sylviculture (old, weak growth, tree species that are difficult to manage, etc.). See Centre National de la Propriété Forestière. Poor stands and support for their transformation (*Les peuplements pauvres et l'aide pour leur transformation*)., Technical sheet n° 121,

[51] Ministry of Agriculture and Food Sovereignty. (2023). France 2030: opening of the application window and announcement of the results of the call for expressions of interest in 'forest renewal'. (*France 2030 : ouverture du guichet et annonce des résultats de l'appel à manifestation d'intrérêts «renouvellement forestier »*), https://agriculture.gouv.fr/france-2030-ouverture-du-guichet-et-annonce-des-resultats-de-lappel-manifestation-dinteret#:~:text=La%20mesure%20renouvellement%20forestier%20de,le%20contexte%20du%20changement%20climatique

[52] Ministry of Agriculture and Food Sovereignty, France 2030: Opening of the one-stop shop and announcement of the results of the "financial renewal" call for expressions of interest (*France 2030: Ouverture du guichet et annonce des résultats de l'appel à manifestation d'intérêt « renouvellement financier »*). https://www.info.gouv.fr/actualite/france-2030-ouverture-du-guichet-et-annonce-des-resultats-de-l-ami-renouvellement-forestier#:~:text=La%20mesure%20renouvellement%20forestier%20de%20France%202030%20est%20dot%C3%A9e%20de,le%20contexte%20du%20changement%20climatique.

[53] French Government, Secretariat General for Investment, France 2030: opening of the application window and announcement of the results of the 'Forest Renewal' call for expressions of interest (*France 2030 : ouverture du guichet et annonce des résultats de l'AMI « Renouvellement forestier »*), 2023, https://www.info.gouv.fr/actualite/france-2030-ouverture-du-guichet-et-annonce-des-resultats-de-l-ami-renouvellement-forestier

[54] Poor forest stand refers to forest stands that have a low economic value and/or cannot be improved through sylviculture (old, weak growth, tree species that are difficult to manage, etc.). See Centre National de la Propriété Forestière. Poor stands and support for their transformation (*Les peuplements pauvres et l'aide pour leur transformation*), Technical sheet n° 121, https://hautsdefrance-normandie.cnpf.fr/sites/socle/files/cnpf-old/ft_121_peuplements_pauvres_aides_1.pdf

Under the other branches of the France 2030 Programme, funded activities include, *inter alia:*

- Investments in the use of bio-sourced based infrastructures to address companies' wood-drying needs and their heating autonomy as an alternative to fossil fuels;
- Investments in the development of products and manufacturing method increasing or modernising the wood and timber industry's manufacturing capacity, productivity and flexibility;
- Investments in new or second-hand sylviculture equipment;
- Studies and coordination support to understand, prevent and mitigate forest fires and their consequences;
- Prevention and monitoring activities to prevent and mitigate the consequences of forest fires in high-risks areas.

Targeted beneficiaries

The forest renewal section of the France 2030 programme is open to a variety of potential beneficiaries both form the public and the private sectors, such as the National Forest Office, responsible for the management of public forests, private forest owners, and groups of private forest owners. Each call for project sets out the specific selection criteria and conditions applicable to the relevant incentive.

Effects and impacts of the incentive

Regarding France 2030 Programme's effects and impacts, only a limited amount of specific quantitative data is available. Indeed, the Forest Renewal funding initiative of the programme is still in its implementation phase[55]. Interviewed stakeholders explained that, in the programme's timeline, indications on the final impacts, other than progress results, were not yet available. Indeed, the France 2030 Programme's call for projects was open from May 2023 to May 2025, with a selection of eligible projects in 2025; the deadline for projects' realisation being set in June 2029[56].

Nonetheless, some progress reports and press release provide indications on the current state of the initiative. According to the French Government, on 1 January 2025, the France 2030 Programme contributed to the planting of 79.53 million trees (which is represents 5% of the Programme's target)[57]. According to the National Forest Office (the NFO), one of the main

[55] This was confirmed by interviewed stakeholders during an interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

[56] Interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

[57] French Governement, Government priority policy Plant 1 billion trees by 2032 (*Politique prioritaire du Gouvernement Planter 1 milliard d'arbres d'ici à 2032*), 2025, https://www.info.gouv.fr/politiques-prioritaires/planifier-et-accelerer-la-transition-ecologique/accompagner-le-programme-visant-a-planter-1-milliard-darbres-dici-2032#widget-viz-ind-957

beneficiaries of the Forest Renewal budget responsible for State forests, since 2020, the NFO participated to the renewal of 11 054 hectares of forests in 541 State forests[58].

Strengths and weaknesses of the incentive

In terms of results, strengths and weaknesses of the France 2030 programme, interviewed stakeholders agree to observe that **the multi-annual programming approach does not align with forest renewal objectives and timeline** for several reasons[59]. Although the programme's incentives are promising, the national programming approach **lacks continuity and predictability**[60]. Indeed, each programme (France Relance, France 2030 and France Nation Verte) relies on annual calls for projects which specifications evolve each year. This short-term approach does not align with forest investments and afforestation/reforestation works, which are rather long-term investments. Although welcomed by project promoters, such annual calls represent uncertain funding and imply heavy administrative costs to comply with.

Additionally, **natural risks induced by climate change** such as drought, hail, bark beetle and other parasites threaten the results of the funded operations, to which beneficiaries can be bound as a condition specified in the funding contract[61]. This transfers an additional risk to private forest owners who may have to repay the amount of the financial incentive for failing to comply with their result obligations.

Furthermore, in the current **unstable political context**, contingencies **weighting on the annual programme's budget line** makes the financial incentive even more unreliable and risky.

This mismatch makes the funding rather unattractive to individual private forest owners whose individual means are limited and always require technical support and expertise for the preparation of a solid application[62].

It can also be added that the succession of programmes (France Relance, France 2030 succeeded by France Nation Verte) targeting several objectives and covering a broad range of measures and sectors altogether makes the identification of forest-specific fundings rather difficult, even though calls for projects are clearly identified.

Nonetheless, some strengths and attempts to improve the incentive system must also be mentioned. France 2030 Programme's main strength is the distribution of financial incentives across sectors and stakeholders. The Forest Renewal initiative is managed at State level while

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[58] NFO, Forest renewal, the mobilisation continues (*Renouvellement forestier, la mobilisation continue*), *Press release*, 2025, https://www.onf.fr/vivre-la-foret/%2B/21df::renouvellement-forestier-la-mobilisation-continue.html#:~:text=France%20Relance%20:%20priorit%C3%A9%20au%20renouvellement%20curatif,-Entre%20son%20lancement&text=Face%20aux%20ravages%20des%20scolytes,aux%20conditions%20climatiques%20de%20demain

[59] Interview with a Forest NGO carried out on 16 October 2025 and interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

[60] Interview with a Forest NGO carried out on 16 October 2025

[61] Interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

[62] Interview with a Forest NGO carried out on 16 October 2025

other priorities such as road services and are left to sub-state levels to secure an appropriate level of subsidiarity and more targeted support[63].

In order to address the disconnection between multiannual programmes and the long-term contingencies of forest works and forest renewal, a new approach has been decided for the last programme, France Nation Verte, to make it a permanent funding system.

2.4. Funding provided by regional and local authorities

As of the 2021–2027 programming period, French regions serve as managing authorities for the European Agricultural Fund for Rural Development (EAFRD). This role was previously held by the Ministry of Agriculture and Food Sovereignty. Regions now co-finance and administer forestry-related measures under rural development programmes[64]. A consulted forestry association noted that all relevant calls for projects must be completed and submitted online.

The total contribution from regional and local authorities[65] is estimated by the French Court of Auditors (*Cour des comptes*) at a minimum of EUR 60 million, including EUR 33 million outside EAFRD co-financing[66]. Departments also contribute, with at least EUR 20 million allocated to the forest-wood sector[67]. This amount includes direct investments in forest management and development, though the exact nature of certain expenditures remains partly unquantified due to classification challenges.

Department councils can also intervene. For example[68], the Alpes-de-Haute-Provence Departmental Council funds assistance for the selection and marking of trees, with a view to treating them as irregular high forests, prior to felling. This work involves:

- Identifying existing logging boundaries and creating new ones if necessary.
- Marking selective thinning in the remaining wooded interstrips to benefit the most vigorous and highest-quality trees.

[63] Interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025

[64] Assemblée nationale. (2023, mai). *Rapport d'information sur l'adaptation au changement climatique de la politique forestière et la restauration des milieux forestiers* (No. 1178). Commission du développement durable et de l'aménagement du territoire. https://www.assemblee-nationale.fr/dyn/16/rapports/cion-dvp/l16b1178_rapport-information.

[65] The French national territory is divided into several layers of sub-state entities: Under the national level are regions, governed by regional councils. Regions are composed of departments, governed by departmental councils and prefects, and within each department are communes, governed by a mayor and a communal council.

[66] French Senate. (2024). Information Report of the Finance Committee on public financing of the forest-wood industry (*Rapport fait au nom de la commission des finances sur le financement public de la filière forêt-bois)*. Repport nn° 636. https://www.senat.fr/rap/r23-636/r23-636.html.

[67] French Senate. (2024). Information Report of the Finance Committee on public financing of the forest-wood industry (*Rapport fait au nom de la commission des finances sur le financement public de la filière forêt-bois)*. Repport nn° 636. https://www.senat.fr/rap/r23-636/r23-636.html.

[68] Example raised by a consulted forestry association. See also, Centre National de la Propriété Forestière, Financial aid for private forest – Provence-Alpes-Côte d'Azur 2024 (*Les aides financières pour la forêt privée* - Provence-Alpes-Côte d'Azur 2024), 2024, p. 38, https://paca.cnpf.fr/gestion-durable-des-forets/mise-en-oeuvre/quelles-aides-financieres.

- Identifying, conserving, and working to benefit heritage trees as well as those with significant biodiversity benefits (minority species, trees with dendromicrohabitats, very large trees, etc.).

2.5. Funding provided by foundations, business associations, educational or other institutions

In France, several private and non-governmental institutions play a role in supporting forest-related projects, particularly those focusing on ecological restoration, biodiversity, and sustainable forest management.

One of the main actors is the Fondation de France, which supports projects under its *Ecological Transition* programme[69]. This initiative targets activities addressing both environmental and social challenges, including those related to forest ecosystems.

France Nature Environnement, a prominent environmental NGO, also contributes to forest-related funding through its initiative *Aux arbres citoyens*[70], launched in 2022. Funded through public donations, this programme focuses on:

- Forest management that follows natural dynamics,
- The protection of forest areas allowing for free evolution,
- Restoration and conservation of ecosystems linked to forest environments,
- Public outreach and education about the significance of forest ecosystem preservation.

Another noteworthy contributor is the Yves Rocher Foundation, which collaborates with Afac-Agroforesteries to run the *Tree Fund* (*Fonds pour l'Arbre*)[71]. This fund supports local planting of trees and hedgerows, offering six forms of financial aid for the 2022–2023 period. Funded by corporate patronage, it allocated approximately EUR 927,240 to tree and hedge planting initiatives during 2021–2022[72].

The Sylv'ACCTES association also supports SFH through assistance and support services funded by private donations. This association, founded in 2015 and granted with the status of "association fulfilling a general public interest", supports and encourages private forest owners through assistance services for forestry work such as diagnosis, opening up operational partitions, working on mature stands and natural regeneration[73]. The association also participates in regional strategic discussions and organises awareness-raising campaigns in favour of

[69] French Foundation, Ecological transition programme. https://www.fondationdefrance.org/fr/climat-et-biodiversite.
[70] France Nature Environnement, "Aux arbres citoyens" project https://fne.asso.fr/actualites/aux-arbres-citoyens-decouvrez-les-projets-soutenus-en-video
[71] https://fondspourlarbre.fr/
[72] Fonds pour l'Arbre activity report, pp.13. https://fondspourlarbre.fr/
[73] Sylv'ACCTEs, https://sylvacctes.org/nos-actions-en-forets/.

sustainable forest management. Its status of association fulfilling a general public interest allows private sponsors to obtain tax relief incentives in exchange for their funding.

The **Plantons pour l'Avenir initiative** also provides substantial support by covering up to 75% of the total costs of tree planting projects led by individuals or small-scale landowners[74]. Finally, the Office National des Forêts (ONF) operates the *ONF-Agir pour la Forêt* endowment fund. This fund finances projects related to reforestation, biodiversity conservation, natural risk management, and forestry innovation[75]. For instance, in 2022, it supported the planting of nearly 10,000 trees in the Hauts-de-France region[76].

Additional funding comes from branch organisations ("*organisations interprofessionnelles*"), though these contributions are more limited and typically focused on specific sectoral activities[77]. Branch organisations of the forest-wood industry use contributions called "interprofessional compulsory voluntary contributions" ("*contributions interprofessionnelles volontaires obligatoires*") to finance initiatives of collective interests such as optimisation of harvesting and marketing practices for forest products in the context of sustainable forest management practices or the enhancement of forestry resources[78]. The contribution rates vary from 0.15% to 0.5% of the annual sales value of forest owners' products, depending on the nature of the timber products (e.g standing timber, factory timber, etc). According to a consulted association, some companies also finance forestry projects in various countries, including France. For instance, Reforest'Action collects contributions from over 3,500 companies and participates to terrestrial ecosystems' regeneration initiatives around the world. An operation certified BCorp. Funded forestry projects under this initiative aim to preserve, restore, or recreate forest ecosystems to strengthen their ecosystem services (CO2 storage, water filtration, soil retention, human well-being, etc.) in the long term, contributing to the strengthening of biodiversity and the socio-economic development of local populations. Since 2010, Reforest' Action financed over 1,750 projects of which 961 in France such as projects aiming to restore a riparian forest that had suffered from overgrazing or to support natural regeneration in a mixed conifer-broadleaf coppice promoted by the Laye-Lauzon forestry association of the Alpes de Haute-Provence[79].

According to a consulted forestry association, small forest owners and holders are often unaware of such financing.

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[74] Plantons pour l'Avenir https://plantonsdesarbres.org/je-suis-un-particulier/

[75] Forest National Office, FNO-Act for the Forest Endowment Fund https://www.onf-agirpourlaforet.fr/

[76] Laigue Forest: replanting the forest devastated by drought project https://www.onf-agirpourlaforet.fr/+/16a::foret-de-laigue-replanter-la-foret-devastee-par-la-secheresse.html

[77] Assemblée nationale. (2023). *Rapport d'information sur l'adaptation au changement climatique de la politique forestière et la restauration des milieux forestiers* (No. 1178). Commission du développement durable et de l'aménagement du territoire. https://www.assemblee-nationale.fr/dyn/16/rapports/cion-dvp/l16b1178_rapport-information.

[78] National Interprofession France-Bois-Forêt. The mandatory interprofessional contribution known as "CVO" QUESTIONS/ANSWERS (*La Contribution interprofessionnelle obligatoire dite « CVO » QUESTIONS/REPONSES*). https://franceboisforet.fr/contribution-interprofessionnelle-obligatoire-questions-reponses/

[79] https://www.reforestaction.com/projets/1677.

2.6. Innovative funding sources

In France, innovative funding mechanisms such as green bonds have been introduced to support environmental projects, including those potentially related to forestry. At the national level, the French Green OAT (*Obligations Assimilables du Trésor*) was launched in 2017 by the French Treasury Agency to finance initiatives addressing climate change, biodiversity, and pollution. A second issuance followed in 2021, amounting to EUR 7 billion, helping fund a wide range of green projects.

At the regional level, local authorities also have the capacity to issue green bonds. Notably, the Île-de-France Region issued such bonds in 2012 and 2014, paving the way for regional investment in sustainable development. While not all projects funded are forestry-specific, these instruments can support reforestation, ecosystem restoration, and sustainable land management initiatives.

Carbon credits are emerging as a key funding source for forestry projects in France through the national "Label Bas-Carbone" programme, which promotes carbon farming with a bottom-up approach. This system enables landowners to generate certified carbon credits by implementing practices that enhance carbon sequestration, including forestry activities. These credits can then be sold to companies seeking to meet ESG obligations or offset emissions, with support coming from sources such as ERDF, Horizon Europe, and national funding schemes. *Biodiversity credits – similar as above but the credits are linked to biodiversity-enhancing activities rather than to CO2 capture.*

Since 2015, territorial communities in France have been allowed to use crowdfunding to finance projects related to biodiversity, nature, and climate, including forestry initiatives[80]. Platforms like Financement Participatif France[81] and KissKissBankBank[82] facilitate these campaigns by connecting citizens with local environmental projects. For instance, KissKissBankBank supported the Mercantour National Park in raising EUR 53,746 to restore hiking trails damaged by Storm Alex in 2021, illustrating the potential of crowdfunding to mobilize public support for nature-based solutions[83].

A consulted forestry association highlighted that these innovative funds are most often requested by large departmental or regional structures.

2.7. Other funding sources

Another instrument that can be used for funding biodiversity-related projects is ecological taxation (*fiscalité environmentale*), which aims to support environmental protection through the

[80] https://www.banquedesterritoires.fr/un-guide-sur-le-financement-participatif-usage-des-collectivites
[81] https://financeparticipative.org/
[82] https://www.kisskissbankbank.com/fr/crowdfunding/collectivites-territoriales
[83] https://www.kisskissbankbank.com/fr/crowdfunding/collectivites-territoriales

taxation of products and services that generate environmental harm[84]. Environmental taxes mainly focus on energy consumption, transport, pollution and natural resources extraction. In 2022, these taxes generated EUR 54 billion national revenues[85]. Revenues generated by environmental taxes can increase the national budget available to finance environmental projects and policies, while deterring damaging activities[86]. Some of these national revenues (such as use fees perceived by water agencies) can also be allocated to support environmental public policies carried out by public bodies[87].

However, as also raised by a consulted forestry association, these revenues serve in general public bodies and not SFHs.

3. Overview of the financial incentives

The following table provides an integrated overview of the existing support lines available in France and an estimate of the total allocated budget and the total sectoral investment promoted through the set of subsidy lines.

[84] https://www.ecologie.gouv.fr/politiques-publiques/fiscalite-environnementale

[85] Ministry of Ecology and Ministry of territorial development. (2025). Ecological Taxation – 2024 Environmental Balance Sheet Extract (*Fiscalité environnementale – Extrait du Bilan environnemental 2024*). https://www.statistiques.developpement-durable.gouv.fr/fiscalite-environnementale-extrait-du-bilan-environnemental-2024?rubrique=&dossier=196

[86] https://www.ecologie.gouv.fr/politiques-publiques/fiscalite-environnementale

[87] https://www.ecologie.gouv.fr/politiques-publiques/fiscalite-environnementale

Table 1 A summary of financial incentives available to SFH in France

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
"Low Carbon" Certification (Label "Bas-Carbone") Programme[88]	Mixed	The programme goes beyond forestry activities and applies to any practice that aims to enhance carbon-sequestration (including forestry activities)	No budget available. This incentive relies exclusively on a public certification mechanism and carbon compensation credits funded by private investments	Programme ongoing since 2019 No end date	No targeted number of beneficiaries. At the time of the completion of this report there were 1913 certified projects for the whole "low carbon" certification programme[89]
"Low Carbon" Certification (Label "Bas-Carbone") - Afforestation methodology	Afforestation or reforestation	Afforestation or reforestation of unforested land left unforested for more than 10 years.	No budget available (see above).	Programme ongoing since 2019 Projects shall be developed for at least 30 years to be certified No end date	No targeted number of beneficiaries. At the time of the completion of this report there were 886 certified projects
"Low Carbon" Certification (Label "Bas-Carbone") -	Mixed	Direct anthropogenic conversion of forest land that has suffered severe damage (storms, fires, massive dieback, significant mortality, pest infestations, etc.) into viable forest land through planting that is suited to the site and climatic conditions.	No budget available (see above).	Programme ongoing since 2019	No targeted number of beneficiaries. At the time of the completion of the report

[88] The Low-Carbon Label is a financial incentive relying on carbon credits and carbon compensation mechanisms to support France's carbon emissions reduction and improve carbon sequestration. Carbon emission reduction or sequestration projects must abide by a certified methodology fulfilling France's climate objectives. This gives rise to the issuance of carbon credits that project promoters can sell to companies wishing to compensate their carbon emissions to have access to private funding

[89] Interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025, "Low-Carbon" Certification (*"Label bas-carbone"*), https://label-bas-carbone.ecologie.gouv.fr/

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
Reforestation methodology				Projects shall be developed for at least 30 years to be certified No end date	there were 779 certified projects
"Low Carbon" Certification (*Label "Bas-Carbone"*) - Coppice management (*"balivage"*) methodology	Mixed	Applies to operations consisting in the conversion of coppice to high forest on stumps, maintaining the coppice system by clear-cutting the coppice when it reaches maturity.	No budget available (see above).	Programme ongoing since 2019 Projects shall be developed for at least 30 years to be certified No end date	No targeted number of beneficiaries. At the time of the completion of the report there were 8 certified projects
"Low Carbon" Certification (*Label "Bas-Carbone"*) Continuous Cover Forestry Management Programme	Mixed	Any practice that aims to enhance carbon-sequestration, including forestry activities	No budget available (see above).	Programme ongoing since 2019 Projects shall be developed for at least 20 years to be certified No end date	No targeted number of beneficiaries. At the time of the completion of the report there were 3 certified beneficiaries
Biodiversity credits / Certified Natural Compensation,	Support ecosystem services	Projects that consist in harvesting a part or the entirety followed by its renewal	No budget available. This incentive relies exclusively on a public certification mechanism	Ongoing since 2024 No end date	No targeted number of beneficiaries.

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
Restauration or Renaturation Sites			and carbon compensation credits funded by private investments		At the time of the completion of the report there were 3 sites certified since the launch of the programme
ONF-Agir pour la Forêt endowment fund	Mixed	6 types of activities can be supported by the ONF *Agir pour la forêt* endowment fund: 1. Forest renewal 2. Protection of biodiversity and habitats preservation 3. Natural risks prevention 4. Facilitate and encourage public access to forests 5. Safeguard and protect forests' cultural heritage 6. Adapt forests to climate change through innovation	EUR 4,1 million in 2024 EUR 4,5 million in 2023		No targeted number of beneficiaries. At the time of the completion of the report there were 441 beneficiaries in total[90] Around 105 beneficiaries per year in the past 3 years.
Plantons pour l'avenir endowment fund	Mixed	The fund focuses on 5 types of activities: 1. Planting: Afforestation and reforestation, especially on damaged plots and plots that are not adapted to climate change 2. Sustainable forest management 3. The development of forest activities that promote the supply of local industries while supporting training and employment in rural areas 4. Awareness raising on the role of forests and the need to conserve forest resources 5. Innovation	EUR 10 million	Ongoing since 2014 Funding of afforestation or reforestation and maintenance available for 5 years per project	No targeted number of beneficiaries. At the time of the completion of the report there were 437 beneficiaries

[90] NFO Agir pour la forêt endowment fund, Interactive map of projects sponsored, https://www.onf-agirpourlaforet.fr/agir/projets/+/27b::carte-projets-mecenat.html

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
Fonds pour l'Arbre	Afforestation or reforestation	The fund focuses on initiatives aiming to plant new hedges and restore existing ones with a particular accent on sustainable management practices. It mainly supports regional initiatives. The specific types of funded activities vary every year depending on each call for projects	EUR 1.210.895 in 2023-2024 EUR 107.700 during 2021–2022	Ongoing initiative Calls for projects issued twice a year	No targeted number of beneficiaries. At the time of the completion of the report there were 94 beneficiaries in 2023-2024 and 80 beneficiaries in 2022-2023
Aux arbres citoyens	Afforestation or reforestation	1. Forest management that follows natural dynamics - Objective: to guide destabilised or unbalanced stands towards more resilient structures. 2. Forest purchasing for the protection of forest areas allowing their free evolution - Objective: to ensure the long-term free evolution of forest stands, without silvicultural intervention. 3. Restoration and conservation of ecosystems linked to forest environments - Objective: maintain or increase forest diversity to promote their resilience to hazards. 4. Public outreach and education about the significance of forest ecosystem preservation -	EUR 1.910.000	Launched on 8 November 2022 – Closed on 16 November 2022	No targeted number of beneficiaries. At the time of the completion of the report there were 39 projects in total[91] 6 projects supporting forest management that follows natural dynamics 10 projects supporting the protection of forest areas allowing for free evolution 13 projects supporting the restoration and conservation of

[91] France Nature Environnement (FNE), *Aux Arbres Citoyens – Découvrez les 30 projets sélectionnés*, Youtube Presentation video of the selected funded projects, 2023, https://www.youtube.com/watch?v=3Wtlm623ylU-

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
					ecosystems linked to forest environments 10 projects supporting public outreach and education about the significance of forest ecosystem preservation
France 2030 - Forest renewal	Mixed	This part of the programme is based on 3 components: 1. The restoration of damaged stands affected by bark beetles, biotic or abiotic phenomena, fires, droughts, etc. 2. The adaptation of vulnerable and declining stands to climate change 3. The improvement, enrichment and conversion of poor forest stands Within these 3 components, the incentive covers the following activities: - fool planting after felling - Enrichment planting - The performance of sylvicultural work ensuring the regeneration of the forest stand	EUR 210 million of which 150 million have already been spent between 2021-2023	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 6013 private and local public forests owners between 2021 and 2023[92]

[92] Ministry of Agriculture, Agri-food and food sovereignty, Feedback on the forest renewal support scheme (2021-2023), (*Bilan du dispositif d'aide au renouvellement forestier (2021-2023)*), 2024, https://agriculture.gouv.fr/bilan-du-dispositif-daide-au-renouvellement-forestier-2021-2023#:~:text=143%20millions%20d'%E2%82%AC%20pour,%E2%82%AC%20pour%20les%20for%C3%AAts%20domaniales

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
France 2030 - Call for projects Biomass Heat for the Wood Industry (*AMI BCIB*)	Mixed	This initiative supports investments in the use of bio-sourced based infrastructures to address their wood-drying needs and their heating autonomy as an alternative to the use of fossil fuels. Under this call for projects, priority is given to projects associated to the development of drying capacities and/or the processing of timber or industrial wood.	EUR 28,8 million	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 10 beneficiaries
France 2030 - Call for projects Forest Defense against Fires (*AMI DFCI*)	Mixed	The initiative supports the following types of activities: - Studies and coordination support (e.g. risk zones mapping, creation of databases for prevention equipment, planning) for the development of performant forest fire protection plans at the departmental or inter-departmental level and in cooperation with relevant local stakeholder; - Structural support to forest owners; - Financial support to effective summer surveillance (acquisition, implementation, and improvement of surveillance systems or communication equipment); - Support high risks massifs planning and monitoring to reinforce their resilience to forest fires (creation and standardisation of roads, water points, and fire prevention equipment, creation of firebreaks, reduction of fuel load through controlled burning, preventive silvicultural operations); -Provide administrative support for the development of long-term land sustainability of anti-forest fire	EUR 6.1 million	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 83 beneficiaries

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
		equipment; - Support the organisation of training, awareness-raising and communication activities related to these measures.			
France 2030 - Call for projects Industrialisation of bio-sourced wood products and construction systems (*AMI SCB*)	Mixed	Funding is granted to projects aiming to increase the mobilisation of forest resources: - The development and implementation at industry scale of an innovating technological process regarding a product or a manufacturing method; - Investments for the creation of new industrial units: - Investments in favour of existing production units in order to increase or modernise their manufacturing capacity or make them more productive and flexible.	EUR 187 million	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 69 beneficiaries
France 2030 - Call for projects Efficient and resilient forestry and silviculture (*AMI ESPR*) - Pillar 1: Structuring the forestry exploitation link by supporting innovative collective initiatives	Mixed	This call for projects aims at 3 categories of projects: - Initiatives aiming to develop organisational solutions to mutualise and share production resources among several entities - initiatives aiming to develop experimental and innovating digital tools - Initiatives aiming to develop experimental and innovating material tools	Total investments recorded EUR 2.4 million for both pillars. Detailed information for each pillar unavailable. EUR 1.2 million subsidised by the French State	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 44 beneficiaries in total Detailed information per pillar unavailable

Financial incentive	Type of incentive	Types of activities funded	Total allocated budget	Timeline	Number of targeted beneficiaries
France 2030 - Call for projects Efficient and resilient forestry and silviculture (*AMI ESPR*) - Pillar 2 Modernising forestry service enterprises through investment support	Mixed	Investments of new or second-hand equipment falling within the scope of one of the following categories: 1.Commonly used exploitation and sylviculture machinery equipped upon acquisition with 2.Alternative skidding systems ensuring optimal soil exploitation 3. Diverse equipment 4. Cartography and digital tools and software 5. Planting and plot preparation and maintenance equipment biodegradable and non-ecotoxic oils and lubricants having a limited impact on forest soils (calculated based on the mass and equipment of machines with tyres or tracks)	Total investments recorded EUR 2.4 million for both pillars. Detailed information for each pillar unavailable.	Yearly calls for projects Projects of at least 5 years End of the programme's implementation: 2029	No targeted number of beneficiaries. At the time of the completion of the report there were 44 beneficiaries in total Detailed information per pillar unavailable
Breizh Bocage Programme (Breizh Bocage 3 - 2020 - 2027)	Mixed	The programme is divided into 2 types of activities: Forestry works and territorial animation in favour of hedgerows. Under the Forestry work pillar the following activities are eligible to funding : - Works related to the planting of hedgerows; -Rehabilitation of hedgerows in danger; -Preparation of a bocage management plan; -Expenditure related to project management or technical assistance for bocage works. Under the Territorial animation pillar, funding is granted for the remuneration of initiatives that contribute to awareness-raising campaigns and networking campaigns gathering interested stakeholders in favour of hedgerows' protection and developments.	EUR 827.000	The programme ended on 14 March 2025	No targeted number of beneficiaries. Current number of beneficiaries at the time of the report, unknown

4. Strategic objectives vs financial incentives

France developed several strategic documents[93] aimed at the protection of national forest or incorporating sustainable forest management and forest resources enhancement as part of broader objectives such as the decarbonisation of the French economic growth.

However, the main national strategic document dedicated to forests is the **2016 – 2026 Forest and Wood National Programme** (*Programme National de la Forêt et du Bois 2016 – 2026 – PNFB*)[94]. This programme sets out the **4 objectives of the forest policy:**

- enhance the value of French forests;
- address citizens' expectations and participate to local developments projects;
- mitigate the effects of climate change and adapt forests;
- foster synergies between forests and industry.

It is subject to a detailed evaluation scheme which follows up its implementation and results[95]. It also sets out the framework within which the Forest and Wood Regional programmes shall be developed, detailing the objectives and priorities affected to local forests.

Although the financial incentives identified in section 3 above are not specifically designed to implement the Forest and Wood National Programme, they all contribute to the fulfilment of those objectives showing the consistency of the different levels of French strategies.

For each of the Forest and Wood National Programme's objectives, the following table indicates which selected financial incentives contributes to fulfil as well as the specific interests that they address within that objective. It is however noted that no specific indicator has been developed or assessed to link the results of the available financial incentives to the results of the programme.

[93] See for instance the **Low Carbon National Strategy** (*Stratégie Nationale Bas-Carbone - SNBC*), https://www.ecologie.gouv.fr/politiques-publiques/strategie-nationale-bas-carbone-snbc or **Biodiversity 2030 National Strategy** ("**BSN**") (*Stratégie Nationale Biodiversité 2030 – SNB*), 27 November 2023, https://biodiversite.gouv.fr/.

[94] Ministry of Agriculture and Food Sovereignty, 2016 – 2026 Forest and Wood National Programme (*Programmes national de la Forêt et du Bois 2016 – 2026*), 13 October 2014, https://agriculture.gouv.fr/le-programme-national-de-la-foret-et-du-bois-2016-2026, available in English at https://agriculture.gouv.fr/telecharger/84443.

[95] Ministry of Agriculture and Food Sovereignty, FWNP: results and impacts monitoring (*PNFB: suivi des résultats et des impacts*), October 2020, https://agriculture.gouv.fr/telecharger/86130.

Table 2 Strategic objectives in the French forestry sector and financial incentives addressing them

Strategic objectives	Enhance the value of French forests:	Address citizens' expectations and participate to local developments projects:	Mitigate the effects of climate change and adapt forests:	Foster synergies between forests and industry.
Relevant financial incentives addressing the objectives	"Low Carbon" Certification (*Label "Bas-Carbone"*): - Continuous Cover Forestry Management Programme - Coppice management (*"balivage"*) methodology France 2030 - Call for projects Industrialisation of bio-sourced wood products and construction systems (*AMI SCB*) *Plantons pour l'avenir* endowment fund	Breizh Bocage Programme (Breizh Bocage 3 - 2020 - 2027) *Aux arbres citoyens* *ONF-Agir pour la Forêt* endowment fund *Plantons pour l'avenir* endowment fund Fonds pour l'Arbre France 2030 - Call for projects Forest Defense against Fires (*AMI DFCI*)	"Low Carbon" Certification (Label "Bas-Carbone") - Afforestation methodology - Reforestation methodology Biodiversity credits / Certified Natural Compensation, Restauration or Renaturation Sites *ONF-Agir pour la Forêt* endowment fund *Plantons pour l'avenir* endowment fund Fonds pour l'Arbre France 2030 - Forest renewal France 2030 - Call for projects Forest Defense against Fires (*AMI DFCI*) Breizh Bocage Programme (Breizh Bocage 3 - 2020 - 2027) *Aux arbres citoyens*	France 2030 - Call for projects Biomass Heat for the Wood Industry (*AMI BCIB*) France 2030 - Call for projects Industrialisation of bio-sourced wood products and construction systems (*AMI SCB*) France 2030 - Call for projects Efficient and resilient forestry and silviculture (*AMI ESPR*): - Pillar 1: Structuring the forestry exploitation link by supporting innovative collective initiatives - Pillar 2 Modernising forestry service enterprises through investment *Plantons pour l'avenir* endowment fund
Specific interests addressed	Enhance carbon sequestration Maintain coppice systems Increase the mobilisation of forest resources to supply industrial needs	Territorial coordination Awareness-raising / Education Encourage and facilitate public access to forest Support forest initiatives at the regional and local levels	Afforestation / Reforestation / Forest renewal Prevention against forest fires Biodiversity conservation Support to sustainable management measures and practices Adaptation to climate change	Investments in infrastructure, equipment, machinery and production methods Facilitate industry supply Research and Development

It can be observed from the table above that some financial incentives contain a cross-cutting aspect partially fulfilling several strategic objectives. It can also be observed that, in line with the other strategic documents, incentives aiming to mitigate the adverse effects of climate change are dominant while the measures to address citizens' expectations and participate to local developments projects are slightly underrepresented. This can be explained by the subsidiarity and decentralisation approach adopted by the national competent authorities regarding the funding of certain initiatives such as road services, town planning and local cooperation and coordination, left to local and regional authorities, while the financial incentives described above are implemented at the national level[96].

[96] This was confirmed during an interview with representatives of the French Ministry of Ecological Transition, Biodiversity and International Negotiations on Climate and Nature carried out on 12 November 2025.

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