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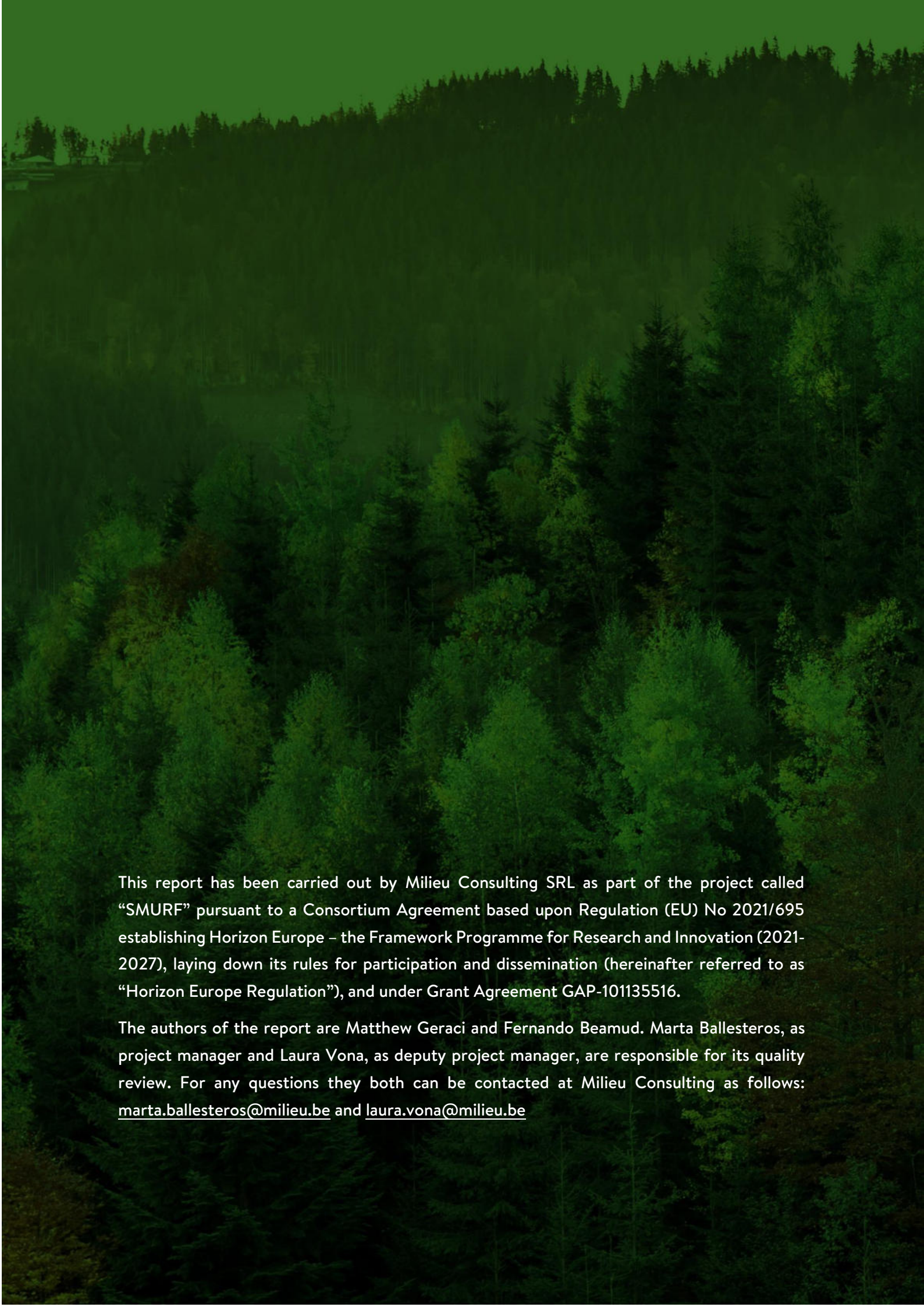
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Ireland

SMURF
THE FOREST OWNERS' PROJECT

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

Executive Summary

The primary legislation governing forestry in Ireland is the Forestry Act 2014, which regulates afforestation, tree felling, forest road construction, and sustainable forest management (SFM). It grants the Department of Agriculture, Food and the Marine (DAFM) broad oversight powers and ensures forestry activities align with environmental and biodiversity conservation goals. The Act is supported by the Forestry Regulations 2017, which set out detailed procedures for licensing, environmental assessments, and public consultation. Additionally, forestry governance is influenced by broader environmental laws, including the Wildlife Acts, the European Communities (Birds and Natural Habitats) Regulations 2011, and the Planning and Development Acts.

Ireland's forest ownership structure has seen significant shifts over the years, with private ownership (50.9%) recently exceeding public ownership (49.1%) for the first time in the country's history. While approximately half of Ireland's forests remain under State management through Coillte, private forest ownership has expanded more than five-fold since 1973, from 81,958 to 412,680 hectares. The national land registration system, managed by Tailte Éireann, covers approximately 93% of the total land mass, including forested areas. However, there is no dedicated register for forest owners or holdings. Instead, documentation of forest ownership is primarily maintained through the Department of Agriculture, Food and the Marine's grant and premium application processes.

Forest owners in Ireland have the right to manage their forests, including afforestation, harvesting, and applying for financial support under government schemes. However, their rights are subject to regulatory oversight to ensure sustainable forest management. Key obligations include obtaining licences for felling and afforestation, adhering to replanting requirements, and complying with environmental and biodiversity protection laws. Owners must also follow good forestry practices, maintain records of their activities, and, in some cases, prepare forest management plans. While owners can benefit from tax exemptions and subsidies, they must ensure their forestry operations align with sustainability objectives.

Sustainable forest management in Ireland is guided by national policies and EU directives, with a legal framework that encourages responsible forestry practices while balancing economic, environmental, and social objectives. While SFM is not a universal legal requirement, adherence to its principles is necessary for accessing government grants and obtaining felling licences. Certification schemes provide voluntary mechanisms for forest owners to demonstrate sustainable practices, though certification remains limited in private forestry.

The Irish government has established a wide-ranging framework of financial incentives and tax measures to support sustainable forest management. In 2023, €73.8 million has been allocated to forestry funding, including €61.1 million through the Main Afforestation Programme and €10.1 million for targeted support schemes covering forest roads, reconstitution, and environmental conservation. The tax regime provides significant incentives, with income from commercial

forests being exempt from income and corporate tax (but subject to USC and PRSI), and agricultural relief reducing the taxable value of inherited forest land by 90% under certain conditions. The forest land market is supported by institutions such as the Society of Chartered Surveyors Ireland and Teagasc, which provide market analysis and statistics, although detailed transaction data remains limited,

To enhance sustainable forest management in Ireland, efforts should focus on streamlining administrative processes, particularly licensing and environmental assessments, to reduce regulatory burdens while maintaining sustainability standards. Enhancing technical and financial support for small forest owners would encourage the adoption of closer-to-nature forestry practices and improve compliance with regulations. A more integrated approach to forestry guidelines and enforcement is needed to ensure consistency and clarity in sustainable forest management. Finally, better alignment between forestry and broader environmental legislation would help address regulatory overlaps and improve the management of ecologically sensitive areas.

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

After more than a century of afforestation efforts, Ireland has now over 808,848 hectares of forest cover, representing more than 11.6% of the country's total land area[1]. Despite this growth, Ireland's forest cover remains low by European standards[2]. Approximately half of Ireland's forests are publicly owned, predominantly managed by Coillte, a state-owned forestry company, with the remainder in private ownership. This includes forests in National Parks and Nature Reserves, which are also public assets. Since the mid-1980s, private afforestation has significantly expanded, spurred by new grant schemes; currently, Ireland has over 23,500 private forest owners, most of whom are farmers[3].

Of Ireland's total forest area, around 69% consists of conifer species, with Sitka spruce as the most prevalent, covering 45% of the total forest area. The remaining 31% is composed of broadleaved species, including prominent types such as willow, birch, ash, oak, and alder. While commercial forestry for timber and wood products is a primary use for Irish forests, sustainable forest management practices in Ireland are increasingly emphasised, focusing on biodiversity conservation, carbon sequestration, and landscape restoration[4]. In Ireland, the Department of Agriculture, Food and the Marine (DAFM), led by the Minister for Agriculture, Food, Fisheries and the Marine, is the central authority overseeing forestry policy, while local planning authorities play a role in the land-use planning process for forestry-related activities.

1.2. Basic legal instruments

Ireland operates under a Common Law system similar to that of the UK, but with a distinctive written Constitution, known as *Bunreacht na hÉireann*. Ratified in 1937, the Constitution forms the core of Ireland's legal framework, outlining the functions of state agencies, safeguarding fundamental citizen rights, and establishing a clear separation of powers among the Government, the Judiciary, and the Legislature. These branches are independent, each with distinct roles.

The superior courts, including the High Court and Supreme Court, uphold Constitutional rights, such as personal liberty, privacy, property ownership, and equality under the law. If a law is deemed unconstitutional, courts may declare it invalid, balancing individual rights with public interest.

Legislation in Ireland consists primarily of Acts of the Oireachtas, or primary legislation. These laws, passed by the Irish parliament (Oireachtas), are crucial in defining various societal and governmental roles and responsibilities, with the Oireachtas itself comprising the Dáil Éireann (House of Representatives) and the Seanad Éireann (Senate). Additionally, statutory instruments,

[1] Department of Agriculture, Food and the Marine (2023). Ireland's Forest Strategy 2023-2030. P. 6.

[2] Eurostat Statistics Explained

[3] Department of Agriculture, Food and the Marine (2023). Ireland's Forest Strategy 2023-2030. P. 6

[4] Ibid

often referred to as secondary legislation, are enacted by government ministers or other authorized bodies under the authority granted by primary legislation.

Forestry in Ireland is governed by a centralised legal framework, blending national legislation with European Union directives to promote sustainable forest management, environmental stewardship, and biodiversity conservation. The overarching governance structure places primary authority at the national level, specifically within the Department of Agriculture, Food and the Marine , which oversees forestry policies and regulatory processes. This centralised approach ensures consistency across the country, with local authorities playing a supportive role in areas such as planning and conservation.

The national government, through the Oireachtas (Parliament), holds ultimate legislative authority, enacting laws that define and regulate forestry practices. Local government is recognized under Article 28A of the Irish Constitution, introduced by the Twentieth Amendment in 1999, which acknowledges the role of local authorities in providing democratic representation and managing local affairs. However, specific competencies in areas like forestry are defined through national legislation rather than the Constitution.

The core of Ireland's forestry governance rests on the Forestry Act 2014[5] and associated regulations, which collectively establish the procedures for licensing, environmental assessments, and sustainable management of forest resources. The Forestry Act 2014 (the Act)[6] repeals the previous Forestry Act 1946 (Part 10, Section 31) and provides a framework for the regulation and management of forest and the forestry sector in Ireland. The purpose of the Act extends beyond basic forest management to include the development and promotion of forestry in a manner that maximises economic, environmental and social value within the principles of sustainable forest management (SFM). More specifically, the Forestry Act 2014 grants the DAFM broad powers to oversee forestry activities, including afforestation, tree felling, forest road construction, and conservation within forested areas.

As well as establishing the powers and functions of the Minister for Agriculture, Food and the Marine, the Act also amends a number of other key pieces of legislation, including the Wildlife Act 1976, the Agriculture Appeals Act 2001, and the Environment (Miscellaneous Provisions) Act 2011, as stated in the preamble of the Forestry Act 2014.

The Forestry Act 2014 is complemented by its main implementing regulations, the Forestry Regulations 2017[7] (the Regulations), which outline detailed procedures for licensing, public consultation, and environmental assessment. Together, these instruments ensure that forestry activities are conducted responsibly, with due consideration for ecological impacts and sustainable resource management.

In addition, the Regulations[8] further elaborate on these procedures, particularly with respect to required procedures environmental impact assessments, and specific requirements for various

[5] Forestry Act 2014. Available at: https://www.irishstatutebook.ie/eli/2014/act/31/enacted/en/html

[6] LAW No 31 of 2014

[7] S.I. No. 191/2017 - Forestry Regulations 2017. Available at: https://www.irishstatutebook.ie/eli/2017/si/191/made/en/print

[8] LAW No 191 of 2017

forestry-related activities. The Regulations also give further effect to several EU Directives, including:

- Directive 2011/92/EU (as amended by 2014/52/EU);
- Directive 2006/11/EC;
- Directive 2009/147/EC; and
- Council Directive 92/43/EEC.

In addition to the Forestry Act 2014, a series of environmental and biodiversity laws intersect with forestry governance, creating a holistic framework for ecosystem protection and sustainable development. Key pieces of legislation include the Wildlife Act 1976[9] and Wildlife (Amendment) Act 2000[10], which protect species and habitats, and the **S.I. No. 477/**2011 **European Communities (Birds and Natural Habitats) Regulations 2011[11].** The Wildlife Acts are national laws focused on the protection of wildlife within Ireland, whereas the 2011 Regulations are designed to fulfil Ireland's obligations under European law, specifically the Birds and Habitats Directives. These regulations implement the EU Birds and Habitats Directives, mandating that forestry practices respect protected areas and avoid adverse impacts on sensitive habitats. Ireland has transposed the EIA Directive into national law through several legislative instruments. The primary framework is established by the Planning and Development Acts 2000-2020, which integrate EIA requirements into Ireland's planning system. These Acts are complemented by the Planning and Development Regulations 2001 (as amended), detailing specific procedures and thresholds for EIAs[12].

This aligns national forestry operations with broader EU conservation standards, ensuring that Ireland contributes to biodiversity goals across the Union.

1.3. Basic Regulatory framework

Ireland's forest regulatory framework is built around long-term strategic goals that address sustainable forest management, climate action, biodiversity, and community engagement. This framework is established through the comprehensive guidelines and standards in Ireland's national forest strategy and associated standards manual, ensuring compliance with both national and EU directives.

In 2023, the Government of Ireland published their 2023-2030 Forest Strategy and Implementation Plan for the 2023-2030 Strategy. The strategy embodies the guiding principle of establishing "the right trees in the right places for the right reasons with the right management" [p. iii. 2023]. It seeks to create multifunctional forests that provide climate resilience, support biodiversity, and generate socio-economic benefits. The strategy's pillars of "People, Planet, and Prosperity" encapsulate its goals to involve communities in forest

[9] Wildlife Act, 1976. Available at: https://www.irishstatutebook.ie/eli/1976/act/39/enacted/en/print.html

[10] Wildlife (Amendment) Act, 2000. Available at: https://www.irishstatutebook.ie/eli/2000/act/38/enacted/en/print

[11] S.I. No. 477/2011 - European Communities (Birds and Natural Habitats) Regulations 2011. Available at: https://www.irishstatutebook.ie/eli/2011/si/477/made/en/print

[12] S.I. No. 600/2001 - Planning and Development Regulations, 2001. Available at: https://www.irishstatutebook.ie/eli/2001/si/600/made/en/print

development, promote climate-adaptive forests rich in biodiversity, and reinforce forestry's role in the bioeconomy.

Supporting this overarching vision is an Implementation Plan that coordinates specific actions through the Forestry Programme 2023-2027[13], which supplies financial incentives for afforestation and encourages biodiversity-focused forestry practices. The programme also promotes coherence with agricultural policies, ensuring that forestry and farming practices harmonise across the Irish landscape. This alignment aims to deliver positive outcomes for both land use and environmental stewardship, with grant schemes designed to help landowners and communities engage in sustainable forest management.

The Ireland **Forestry Standards Manual 2024[14] establishes the technical guidelines essential for implementing these strategic goals. The manual provides clear directives on afforestation, site selection, and species guidelines, ensuring that all forest activities and forestry operations meet high standards for environmental stewardship. For instance, afforestation projects must undergo rigorous site assessments, and managers are required to adhere to species and planting density criteria that reflect the specific environmental conditions of each site. Additionally, forest management plans, mandatory for larger projects, serve as blueprints for maintaining and conserving newly established forests, detailing conservation practices and biodiversity enhancement measures that comply with Ireland's commitment to sustainable forest management.**

Forest management guidelines in Ireland are highly fragmented, with each covering a particular aspect of forest management, which include the following: Ireland's Forest Protection Guidelines (2002), Forest Biodiversity Guidelines (2000), Forests & Water (2018) document, Forestry and Landscape Guidelines (2000), Forestry and Water Quality Guidelines (2000), Forestry and Archaeology Guidelines (2000), and Forest Harvesting and Environmental Guidelines (2000).

[13] Department of Agriculture, Food and the Marine, 2022. Forestry Programme 2023-2027. Available at: https://www.gov.ie/en/publication/e384e-forestry-grants-and-schemes/#forestry-programme-2023-2027

[14] Forestry Standards Manual, 2024. Available at: https://assets.gov.ie/270681/f97a2371-dbaf-4813-b43e-0ccba42077fc.pdf

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

The primary legal framework for forestry governance in Ireland is established through the Forestry Act 2014 (No. 31 of 2014)[15] and its implementing regulations, the Forestry Regulations 2017 (S.I. No. 191 of 2017)[16]. The Forestry Act 2014 (the Act)[17] provides a legal framework for the regulation and management of forests and the forestry sector, including provisions for licensing, environmental protection, and enforcement, as detailed in section 1.2.

In terms of the distribution of competencies, the Act establishes a centralised governance structure. Part 2 (Administration of Forestry Sector) specifically outlines the administrative framework, with all key regulatory and management functions vested in the Minister of Agriculture, Food and the Marine. The Minister's powers cover several areas, including the granting of tree-felling or afforestation licences (Parts 4 and 5), environmental protection (Part 3), enforcement (Part 6) and replanting orders (Part 7). While the Act permits the Minister to appoint committees to assist in performing functions (Section 8) and to authorise officers for enforcement (Section 23), it does not delegate specific forestry-related powers to regional or local authorities. The Act does, however, establish a dedicated appeals mechanism through the Forestry Appeals Committee (Part 11, Section 14A) for the review of Ministerial decisions, thereby ensuring oversight of the centralised decision-making process.

National competences

At the national level, the Minister for Agriculture, Food and the Marine, who has authority over the Department of Agriculture, Food and the Marine (DAMF), has a wide range of legislative powers and responsibilities under Part 2 of the Forestry Act 2014 (the Act)[18]. For example, under Section 5(1), the general functions of the Minister include, but are not limited to, the following:

- the promotion of afforestation;
- developing forests and forest-related activities sustainably;
- promoting good forest practice;
- regulating and monitoring forestry operations;
- promoting knowledge and awareness of forestry;
- promoting education and training, promoting research;
- ensuring forest protection against pests and diseases;
- regulating forest reproductive material;

[15] LAW No 31 of 2014, Forestry Act 2014 (*Number 31 of 2014*)

[16] LAW No 191 of 2017, Forestry Regulations 2017 (*Statutory Instruments S.I. No. 191 of 2017*)

[17] LAW No 31 of 2014

[18] LAW No 31 of 2014

- collecting and disseminating information on forests; and
- promoting the development of forest industry, among others.

In addition, Section 5(1)(n) specifically charges the Minister with promoting and monitoring the protection of water quality in all aspects of forestry, including ensuring compatibility with Directive 2000/60/EC on water policy.

Section 6 of the Act outlines more specific functions of the Minister, including the power to grant licences for felling, afforestation, forest road works and aerial fertilisation. The Minister may also approve forest management plans and make grants for forest-related activities.

Section 7 of the Act empowers the Minister to, following an application under the relevant statutory provisions to grant, authorise, award or enter in a register, with or without conditions, or to vary or revoke them where necessary. Furthermore, Part 3 of the Act contains Sections 11-15, which further empower the Minister with responsibilities for environmental protection, including protection against forest destruction and managing the removal of vegetation.

There are two key national bodies that support the Minister with forestry related activities:

Teagasc, described as the Agriculture and Food Development Authority, operates under the Agriculture (Research, Training and Advice) Act 1988, and is a national body providing a number of client based services, including research, advice, and training to agriculture and food industry and rural communities[19]. Specific to the forestry sector, Teagasc also has a Forestry Development Department which provides advice, training and research on activities related to farm forestry as well as related matters[20].

Next, **Coillte** acts as Ireland's semi-state forestry company, managing 440,000 hectares of largely forested land. In addition to their forest management and forestry responsibilities, they are also the largest producer of certified timber in the country, manage outdoor recreational spaces, process forestry by-products, and carry out nature rehabilitation projects[21].

Regional competences

The Forestry Act 2014[22] and the Forestry Regulations 2017[23] do not establish specific regional authorities or delegate specific powers to regional bodies, reflecting the centralised nature of forestry governance in Ireland. Nevertheless, it is important to note that Part 2, Section 5(2) of the Forestry Act 2014 requires the Minister, in the exercise of any relevant function, to have regard to the policy of the Minister for the Environment, Community and Local Government on climate change, which is demonstrative of at least some consideration of regional environmental policy in forestry management decisions.

[19] Teagasc, 'About Teagasc', Teagasc - Agriculture and Food Development Authority, accessed 29 November 2024

[20] Teagasc, *Forestry Development Department*, Teagasc - Agriculture and Food Development Authority, accessed 29 November 2024

[21] Coillte, 'Our Story', Coillte - Ireland's State Forestry Company, accessed 29 November 2024

[22] LAW No 31 of 2014

[23] LAW No 191 of 2017

Local/municipal competences

Local authorities have limited but defined formal responsibilities in relation to forestry matters as per Ireland's legislative framework. Under Part 6 of the Forestry Regulations 2017[24], Section 9(1) designates local authorities as 'consultation bodies' that the Minister must consult on forestry applications that may have significant environmental impacts. These consultation requirements are specifically triggered where proposed developments :

- may cause adverse impacts on the environment (Section 9(1)(a));
- may have significant impacts on human health, nature conservation, or archaeological sites (Section 9(1)(b));
- are situated in areas of special amenity (Section 9(1)(c)); or
- may affect environmental quality standards (Section 9(1)(d)(vi)).

The relevant consultation process is further detailed in Sections 9(2) and 9(3) of the Forestry Regulations 2017, which require the Minister to provide local authorities with certain information, including the application reference number, application details, any Environmental Impact Statement (EIS), Natura Impact Statement, relevant maps and other relevant information. In turn, local authorities have 30 days (or longer if specified) to make submissions or comments. Under Section 9(4), if a local authority fails to respond within the specified timeframe, the Minister may proceed with the decision without further communication.

In addition, Part 4, Section 19(1)(n) of the Forestry Act 2014[25] recognises the role of local authorities in the maintenance of trees in burial grounds under their jurisdiction.

Forest coordination and advisory bodies

The establishment and operation of forestry coordination and advisory bodies is outlined in Part 2 of the Forestry Act 2014[26], particularly Sections 8 and 9. For example, Section 8(1) allows the Minister to establish committees to assist and advise the Minister in the exercise of functions under the Act. Section 8(2) allows the Minister to delegate functions to these committees, while section 8(1) expressly prohibits the delegation of certain powers, including the function of delegation itself and the making of orders under Section 1(3) or prescribing matters.

The composition of these committees is carefully outlined in Section 8(4-5), which requires appointed members to have expertise relevant to the committee's terms of reference. The Minister must give due regard to ensuring that the membership of the committee reflects relevant social, economic and environmental interests and that there is an appropriate gender balance. In addition, Section 8(6) of the Act provides for the removal of committee members, while Section 8(7) enables the Minister to dissolve a committee at any time.

The Act contains specific provisions for the operation of the committees, including the appointment of chairpersons (Section 8(8)) and the payment of expenses to committee members (Section 8(9)). Notably, Section 9 imposes strict confidentiality requirements on

[24] LAW No 191 of 2017

[25] LAW No 31 of 2014

[26] LAW No 31 of 2014

committee members, with Section 9(1) prohibiting the unauthorised disclosure of confidential information obtained through committee duties.

The role of committees is further strengthened by amendments to the Freedom of Information Act 1997, as detailed in Section 9(4) of the Forestry Act 2014[27], which includes provisions relating to the confidentiality of committee information. These committees play a key role in providing technical expertise and stakeholder representation in forestry decision-making processes, while the ultimate decision-making authority rests with the Minister.

2.2. Key representation organisations of the forest sector

1. **Forest owners:**

The Irish Forest Owners[28] serves as the national representative body for forest owner producer groups in Ireland. Its primary aim is to promote the development of private forestry and enable producer groups to support their members in realizing the full economic potential of their forests.

2. **Forest municipalities:**

In Ireland there is not a specific national body representing forest municipalities.

3. **Forest industry:**

Forest Industries Ireland (FII)[29], operating under Ibec[30], represents and supports a diverse mix of members from the Irish forest sector. FII keeps members informed on policy, provides industry updates, conducts research, and organizes networking forums and industry-led training.

4. **Forest clusters:**

[Could not be found via desk research: potential question for interviews]

5. **Forest contractors:**

[Could not be found via desk research: potential question for interviews]

6. **Forest Professionals:**

The Society of Irish Foresters (SIF)[31], founded in 1942, is the representative body for the forestry profession in Ireland. SIF promotes forestry and the profession through organizing field days, study tours, seminars, workshops, and publications, including the biannual journal 'Irish Forestry'.

7. **Forest Agents or rangers:**

Forest rangers and agents are typically employed by state bodies such as the Forest Service[32], a division of the Department of Agriculture, Food and the Marine, which has statutory responsibility for forestry in Ireland. The Forest Service is responsible for setting national forest

[27] LAW No 31 of 2014

[28] Irish Forest Owners, 'About Irish Forest Owners', Irish Forest Owners - Forestry Producer Network, accessed 29 November 2024

[29] Forest Industries Ireland, 'Supporting Ireland's forestry & timber industries', Ibec, accessed 29.11.2024

[30] Ibec, 'For Irish Business', Ibec - Ireland's largest business representative organisation, accessed 29.11.2024

[31] Society of Irish Foresters, *Promoting Professional Standards in Irish Forestry*, 2024

[32] Department of Agriculture, Food and the Marine, *Department of Agriculture, Food and the Marine*, 2024

policy, promoting private forestry, administering state forestry grant schemes, and regulating tree felling.

8. **Forest Sciences:**

Research and development in forestry are supported by organizations like COFORD (National Council for Forest Research and Development)[33], which advises on the formulation of national forestry programs and addresses developmental issues in the sector

9. **Forest certification:**

Forest management certification schemes in Ireland[34]:

FSC® (FSC-C005714) - (Forest Stewardship Council®), and PEFC (PEFC/17-23-242) - (Programme for the Endorsement of Forest Certification)[35].

Interim Forest Stewardship Standard for Ireland - FSC-STD-IRL-02-2024 (April 2024). It was published 2nd April 2024 and came into effect 15th July 2024. There will be a 12-month transition period from the effective date.

10. **Public enterprises:**

Approximately half of Ireland's forests are publicly owned, predominantly managed by Coillte[36], a state-owned forestry company, with the remainder in private ownership. Established in 1988, Coillte manages approximately 440,000 hectares of primarily forested lands out of Ireland's total forested area of 808,000 hectares, representing approximately half of Ireland's total forest cover and about 7% of Ireland's land cover, and has diversified into land-based businesses, renewable energy, and panel products.

11. **Forest cooperatives**

[Could not be found via desk research: potential question for interviews]

12. **Other Forest organisations:**

Several non-governmental organisations (NGOs) contribute to forest conservation and advocacy in Ireland. The Native Woodland Trust[37] is dedicated to the preservation and restoration of Ireland's native woodlands. The Tree Council of Ireland[38], established in 1985, promotes the planting, establishment, and conservation of trees and woodlands throughout the country.

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[33] COFORD (National Council for Forest Research and Development), About us, COFORD (National Council for Forest Research and Development), accessed 29 November 2024

[34] https://www.groupcertification.ie/forest-certification/certification; and https://www.coillte.ie/our-forests/public-goods/certification/

[35] https://pefc.ie/

[36] Coillte, 'Our Story', Coillte - Ireland's State Forestry Company, accessed 29 November 2024

[37] Native Woodland Trust, *Make a difference for generations to come*, 2024

[38] Tree Council of Ireland, *Tree Council of Ireland, Tree Register of Ireland, Tree Conservation*, 2024

3. Forest land ownership structure

3.1. Data on national forests ownership structure

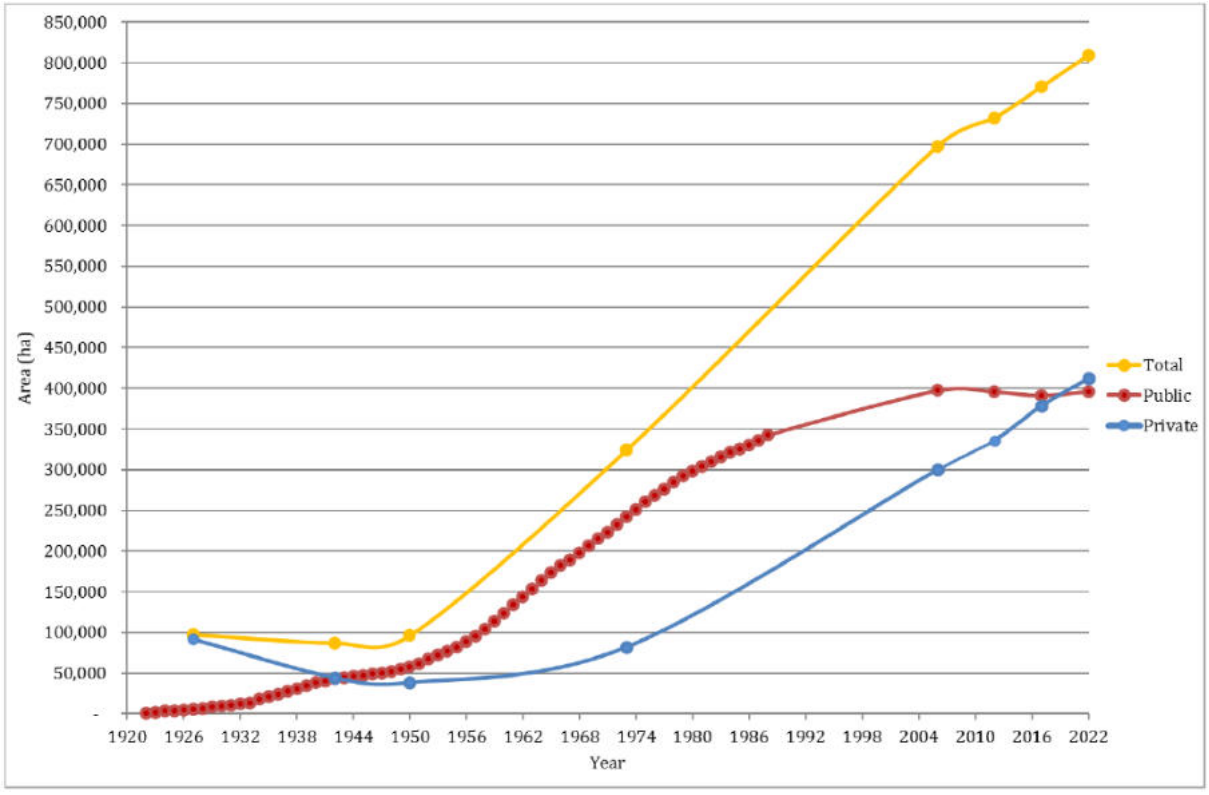
According to State statistics, what is the ownership structure of the forest in your country (at State level)? Please include relative and absolute data of forest ownership types, including average size of public and private forests and the number of area of forests in each size category)

According to Ireland's most recent National Forest Inventory (NFI)[39], conducted in 2022, the total national forest area covers 808,848 hectares, or 11.6% of Ireland's total land area. Notably, this represents the highest level of forest cover in Ireland for over 350 years, with 69.4% of the forest estate being coniferous and 30.6% broadleaved. Interestingly, 70% of the wooded area is less than 30 years old.

Public forests, which are primarily managed by the state-owned company Coillte[40], account for 397,364 hectares of forest area (49.1% of the total) (Figure 1). Similarly, **private forests** account for the remaining 50.9% and are further divided into the following two categories:

- Grant-aided private forests: 288,497 hectares, or 35.7% of total forest area.
- Non-grant-aided private forests: 122,987 hectares, or 15.2% of total forest area.

Figure 1: Change in forest area since the foundation of the Irish State, 1922-2022



Source: Figure 2 from *Forest Statistics Ireland 2024*.

[39] Department of Agriculture, Food and the Marine, *Ireland's National Forest Inventory 2022 - Main Findings*, Government of Ireland, 2023

[40] Coillte, 'Our Story', Coillte - Ireland's State Forestry Company, accessed 29 November 2024

Grant-aided private forests refer to lands that have received either grants or premiums since 1980 from the Irish Government (specifically the Department of Agriculture, Food and the Marine) to incentivise afforestation, while non-grant-aided private forests include naturally regenerated semi-natural forests and long-standing plantations on private estate holdings that have not received grant aid in the years since 1980.

A significant milestone for Irish forests was reached in 2022, when private forest ownership (50.9%) exceeded public ownership (49.1%) for the first time in the country's history. In turn, this change has been driven by a number of factors, including both active afforestation programmes as well as the natural expansion of semi-natural forests in the private sector. Furthermore, the area of privately owned forests has increased by more than five-fold, from 81,958 hectares in 1973 to 412,680 hectares in 2022. Over the same period, the area of state-owned forest has also grown by a considerable amount in absolute terms, from 242,056 hectares to 396,168 hectares.

Additionally, Ireland's Forest Statistics 2024 report[41] provides more granular details on the spatial distribution of forests by county as well. For example, according to the 2022 NFI[42], County Leitrim has the highest percentage of forest cover at 20.1%, while County Cork has the largest absolute area of forest at 92,471 hectares.

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.

The following definitions are established in Irish forestry legislation as per the Forestry Act 2014[43] and its implementing regulation, the Forestry Regulations 2017[44]:

- Forest owner **is defined in Part 1, Section 2 of the Forestry Act 2014[45] as a person who, in relation to trees or a forest, is either:**
  (a) the freehold owner,
  (b) the leasehold owner (if any), or
  (c) the occupier for the time being,

  of the lands concerned. The definition explicitly includes Coillte Teoranta, the Irish state forestry company.
- The terms Forest holder and Forest manager are not explicitly defined in the primary forestry legislation (the Forestry Act 2014) nor its implementing regulation (the Forestry Regulations 2017). However, while not explicitly defined, the Act[46] does make reference in various sections to the 'owner or manager of a forest' when describing obligations and rights, particularly under Section 13 regarding information requirements, as well as Section

[41] Department of Agriculture, Food and the Marine, *Forest Statistics Ireland 2024*, Government of Ireland, 2024

[42] Department of Agriculture, Food and the Marine, *Ireland's National Forest Inventory 2022 - Main Findings*, Government of Ireland, 2023

[43] LAW No 31 of 2014

[44] LAW No 191 of 2017

[45] LAW No 31 of 2014

[46] LAW No 31 of 2014

24 regarding the powers of authorised offices (who are authorised by the Minister of Agriculture, Food and the Marine).

- A **Forest contractor** is not explicitly defined in either the Forestry Act 2014 or the Forestry Regulations 2017 as well.
- **A Forest is defined in Part 1, Section 2 of the Forestry Act 2014**[47] **as 'land under trees with:**
  (a) a minimum area of 0.1 hectare, and
  (b) tree crown cover of more than 20 per cent of the total area, or the potential to achieve this cover at maturity,

  and includes all species of trees'.

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?

As detailed above, the Forestry Act 2014 (the Act) provides a relatively straightforward definition of different types of forest owners. Under Part 1, Section 2 of the Act, an 'owner' in relation to trees or a forest is defined to include three categories:

(a) the freehold owner,
(b) the leasehold owner (if any), or
(c) the occupier for the time being,

of the lands concerned. The definition explicitly includes Coillte Teoranta, the Irish state forestry company.

This basic categorisation is indicative of a traditional property rights-based approach to forest ownership in Ireland's legislative framework. Furthermore, the Act does not explicitly differentiate between public and private forest ownership in its definitions section, containing provisions that apply to both public and privately owned forests in its articles.

Similarly, the Forestry Regulations 2017[48] (the Regulations) do not establish different categories of forest ownership, although they do contain provisions that apply to all forest owners regardless of ownership type. This is evidenced by Parts 2-5 of the Regulations, which set out the requirements for various forestry licences that apply uniformly to all forest owners.

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

Ireland has established a framework of programmes and public bodies to encourage and facilitate land consolidation, principally through a number of structured **tax relief schemes and strategic consolidation initiatives.** At the forefront of these efforts is the Farm Consolidation Relief Scheme, administered by Revenue Ireland under Section 81C of the Stamp Duties Consolidation

[47] LAW No 31 of 2014
[48] LAW No 191 of 2017

Act 1999[49]. This scheme provides tax incentives specifically designed to encourage the consolidation of fragmented land holdings by offering a reduced stamp duty rate of 1% compared to the standard rate of 7.5% for qualifying land consolidation transactions. In this case, *'qualifying land'* is defined in Part 7 of Revenue Ireland's Tax and Duty Manual on Farm Consolidation Relief[50] as 'agricultural land; land suitable for occupation as **woodlands on a commercial basis**; and such farm buildings as are of a character appropriate to the land on which they are situated'. The current iteration of the scheme, which applies to transactions carried out between January 2018 and December 2025, requires the sale and purchase to take place within 24 months of each other and, requires a 'consolidation certificate' from Teagasc[51], the Irish government's Agriculture and Food Development Authority. To claim this relief (as well as the capital gains tax relief), a consolidation certificate must be obtained which, aims to identify the lands purchased and sold and certifies that the specified consolidation criteria set out in the relevant guidelines have been met.

In turn, the implementation and oversight of land consolidation programmes in Ireland is supported by the aforementioned public bodies with clearly defined responsibilities. Teagasc in particular plays a central role as the competent certification body for consolidation transactions issuing Farm Restructuring Guidelines[52]. The organisation maintains ongoing oversight of the certification process and retains the power to withdraw certificates where necessary. This work is supported by the Department of Agriculture, Food and the Marine (DAMF), which provides the Farm Restructuring Guidelines document[53], oversees forestry legislation and regulations affecting consolidation, and administers various forestry grant schemes (which are detailed later in this report) that complement consolidation efforts.

Complementing these public programmes and tax-schemes, Green Belt Ltd, Ireland's largest private forestry management company, has developed the Forestry Acquisition Consolidation & Timber (FACT)[54] initiative with the aim of addressing forest management fragmentation through the private sector. The initiative operates through a dedicated investment company (GB FACT 2), which allows participants to become shareholders with a minimum investment of €20,000. This company then strategically acquires and consolidates smaller forest parcels (around 20 acres each) into efficiently managed clusters near processing facilities. Most acquisitions (70%) are timber rights only, while the remainder include both land and forestry rights. Green Belt Ltd oversees the entire operation as a professional manager and administrator, ensuring optimal returns through coordinated management and market access[55].

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[49] Department of Agriculture, Food and the Marine, *Tax and Duty Manual SDCA Section 81C: Farm Consolidation Relief*, Government of Ireland, August 2024

[50] Department of Agriculture, Food and the Marine, *Stamp Duty Manual Part 7: Exemptions and Reliefs*, Government of Ireland, March 2024

[51] Teagasc, 'About Teagasc', Teagasc - Agriculture and Food Development Authority, accessed 29 November 2024

[52] Department of Agriculture, Food and the Marine, *Farm Restructuring Guidelines Version 1.3*, Government of Ireland, August 2018

[53] Department of Agriculture, Food and the Marine, *Tax and Duty Manual SDCA Section 81C: Farm Consolidation Relief*, Government of Ireland, August 2024

[54] Green Belt Limited, *FACT 2: Private Forestry Consolidation Investment Prospectus*, 2024

[55] Green Belt Limited, *FACT 2: Private Forestry Consolidation Investment Prospectus*, 2024

3.4. Proof of ownership: Land registry and Cadastre

- How is ownership proved?

In Ireland, proof of ownership for registered land follows the country's well-developed system of land registration, which has evolved considerably since the establishment of the Land Registry in 1892. According to the Government of Ireland's webpage on Land Registration[56], approximately 93% of the total land mass and nearly 90% of legal titles in Ireland are now registered in the Land Registry, representing roughly 2.14 million titles and 2.8 million individual parcels of land, including woodlands. This extensive coverage reflects the gradual transition of the country from the older and more limited system of recording deeds as per the Registry to Deeds to the more modern, flexible 'title registration' system that is offered by the Land Registry. Both registries are deposit registries with the function of recording documents submitted for registration without any form of verification. As there is no independent third party involved to attest to the veracity of the registered document, the reliability of the document can be questioned at any point.

On that basis, the Department of Agriculture, Food and the Marine, published the Government of Ireland's Forestry Standards Manual 2024 (the Manual)[57] providing detailed requirements for proving ownership when applying for forestry grants or premiums. For registered owners, this requires providing a copy of the Folio documents and Filed Plan (Folio Map) that identifies the applicant as the owner. The Manual also specifies that ownership status is initially declared at Form 1 stage by the applicant and must be confirmed at Form 2 stage by submitting the supporting documentation, though the Forestry Division maintains the right to seek proof of ownership at Form 1 stage before assessing the application. In the case of unregistered land, if proof of ownership takes the form of an Indenture or Memorial from the Registry of Deeds[58], it is required that this documentation be submitted with a map stamped by the applicant's solicitor showing the area of the proposed forest. Additionally, the owner's solicitor is also required to provide a letter that confirms the area of the Forest is included in the Deeds and that ownership remains unchanged since the last entry.

In cases where land has been recently acquired and ownership registration is still in process with the Property Registration Authority, the Manual permits alternative documentation, including the Folio and Folio Map in the name of the vendor/transferor plus either a Deed of Transfer with Stamp duty paid, or an Unstamped Deed plus the Department's Certification of Land Transfer signed and stamped by a solicitor.

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

Forestry Standards Manual 2024[59] states that eligibility to apply for grants and premiums under the Government's Afforestation Scheme is dependent on the applicant owning, leasing or jointly managing the land proposed for afforestation. In addition, the Manual provides details of how each type of applicant (e.g. own, lease, joint management) will be assessed in turn.

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[56] Tailte Éireann, *Land Registration in Ireland*, Government of Ireland, 2024

[57] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024

[58] Tailte Éireann, *Registry of Deeds Services*, 2024

[59] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024

More generally, the Government of Ireland's Compulsory Registration[60] webpage states that registration in the Land Registry is mandatory for the following:

(1) Land bought under the Land Purchase Acts;
(2) Land acquired after 1 January 1967 by a statutory authority; and
(3) Certain transactions in relation to property located in specific counties and cities.

- Is there a registration fee?

The Land Registration (Fees) Order 2012[61] establishes a multi-levelled fee structure for land registration services. For transfers on the sale, fees are tiered based on the value of the property as follows:

- €400 for properties up to €50,000;
- €600 for properties between €50,000 and €200,000;
- €700 for properties between €200,000 and €400,000; and
- €800 for properties over €400,000.

The Order also establishes fees for various other registration services as well. These include but are not limited to:

- €75 for registering part of a property requiring a new folio;
- €130 for voluntary transfers;
- €175 for registering charges or judgment mortgages; and
- €40 for registration of any other matter not specifically detailed in the schedule.

The full list of fees can be found in the Land Registration (Fees) Order 2012[62]. Furthermore, the Order includes provisions for different payment methods, including cash, banker's draft, money order, postal order, credit transfer, credit card, debit card, or cheque drawn to the order of the Authority.

In addition to the official list of fees detailed in the Order, the costs of the solicitor should also be taken into account if their services are required to facilitate the registration of the land.

- **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?**

In Ireland, there is no dedicated official register exclusively for forest owners or forest holdings. All registered land, which may include both forest and agricultural land, is covered by the same general land register. However, forested lands are recorded within the national land registration system managed by Tailte Éireann, which maintains the Land Registry and Registry of Deeds. This system documents property ownership, including forested areas, ensuring public records of property and land titles.

The Forestry Standards Manual 2024[63] indicates that the Department of Agriculture, Food & the Marine maintains detailed documentation of forest ownership through its grant and premium

[60] Tailte Éireann, *Compulsory Registration*, 2024
[61] S.I. No. 380/2012 - *Land Registration (Fees) Order 2012*
[62] S.I. No. 380/2012 - *Land Registration (Fees) Order 2012*
[63] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024

application processes, including specific requirements for documenting ownership changes during the term of forestry contacts. While there isn't a specific register for forest owners, the DAFM maintains a Register of Foresters & Forestry Companies who have met various criteria set by the Department, including educational qualifications and Professional Indemnity Insurance. The registration of a Forestry Company confers the status of 'Registered Forester' on qualified foresters nominated by that company, and the company is responsible for its foresters' obligations and compliance with the various standards that apply in respect of applications certified on behalf of the company' [64](p.11).

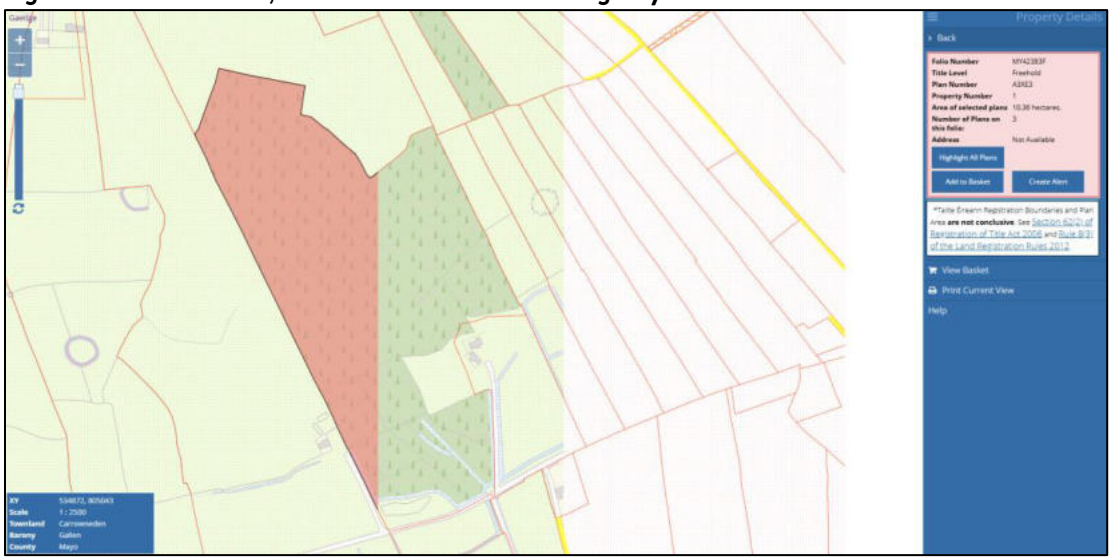
- **Is the Cadaster/register well updated and reflecting real forest owners/holders?**

According to the Land Registration in Ireland[65] webpage, the modernisation and current status of Ireland's land registration system has been facilitated by three major technological developments, as detailed on the Land Registration in Ireland webpage. First, the Integrated Title Registration Information System (ITRIS) was implemented between 1999 and 2002. This was followed by a major Digital Mapping Project in 2005-2010 and finally the conversion of the entire register and associated indices from paper to a fully digitised format in 2006-2009. These technological advances, combined with the extensive coverage of registered land (93% of the total land mass) and the ongoing programme to advance the registration of remaining titles, suggest that the register is well maintained and regularly updated.

More concretely, while the LandDirect.ie interactive tool (

Figure 2) allows users to search, view and identify the location of all registered and unregistered land (including woodland) throughout Ireland, it does not provide specific dates or years for each registered parcel of land, making it difficult to determine precisely how regularly the land register is updated.

Figure 2: LandDirect.ie, Ireland's interactive land registry tool



Source: LandDirect.ie.

[64] Irish Forestry Standards Manual 2024

[65] Tailte Éireann, *Land Registration in Ireland*, Government of Ireland, 2024

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?**

Rights:

- Financial support/subsidies: Under Section 5 of the Forestry Act 2014, the Minister for Agriculture, Food and the Marine is authorised to provide grants and financial assistance, to forest owners, to promote sustainable forest management and afforestation initiatives. These supports aim to enhance the economic, environmental, and social value of forests.

- Decision on forest management practices: Forest owners have the autonomy to manage their forests, including decisions on planting, thinning, and harvesting. However, these activities must align with good forestry practices as prescribed by the Minister. Section 10 of the Forestry Act 2014 outlines the requirement for owners to submit forest management plans upon the Minister's request, ensuring adherence to established environmental and forestry standards.

- Harvest rights: Forest owners possess the right to harvest timber from their forests. Nonetheless, per Section 7 of the Forestry Act 2014, they must obtain a felling licence, which necessitates providing detailed information on tree species, estimated volume, and the area concerned. Additionally, a replanting order may be issued to maintain forest cover post-harvest.

Obligations:

- Sustainable management: Forest owners are mandated to manage their forests sustainably, integrating environmental, economic, and social considerations. The Minister is empowered under Section 5 of the Forestry Act 2014 to promote good forestry practices, which owners must follow to ensure the preservation of biodiversity and the provision of rural development benefits.

- Replanting obligations: Following harvesting, owners may be required to replant the area to maintain forest cover. Section 26 of the Forestry Act 2014 grants the Minister the authority to issue replanting orders, specifying conditions such as tree species and planting density.

- Record keeping: Maintaining accurate records of forestry operations, including planting, thinning, and harvesting activities, is essential for compliance and potential audits. This obligation is detailed in Section 17 of the Forestry Act 2014.

4.2. Legal rights of the forest owner/holder

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

In Ireland, financial supports, tax exemptions, and subsidies for forestry are governed by a combination of national legislation and specific government programs.

Under Section 5 of the Forestry Act 2014, the Minister for Agriculture, Food and the Marine is authorised to provide grants and financial assistance to promote sustainable forest management and afforestation initiatives.

The Forestry Programme 2023-2027 in Ireland introduces a comprehensive suite of financial supports aimed at promoting sustainable forest management and increasing national forest cover. Central to this initiative is the Afforestation Scheme 2023-2027[66], which offers grants and annual premiums to landowners establishing new forests. The programme delineates twelve distinct forest types, each with specific grant and premium rates. For instance, the grant for establishing native forests (Forest Type 1) is set at €6,744 per hectare, accompanied by an annual premium of €1,103 per hectare for farmers, payable over 20 years. In this particular regard, the forestry premiums are only available for new forests, this structure is designed to incentivise farmers by providing them with 33% more in annual premium payments compared to non-farmer landowners, thereby encouraging afforestation and offering a valuable addition to farm incomes.

With regard to tax exemptions, the Irish taxation framework offers several targeted incentives designed to alleviate the financial burdens of managing commercial woodlands and encourage sustainable practices. Income Tax exemptions on profits generated from commercial woodland operations stand out as a key benefit, allowing forest owners to operate tax-efficiently while promoting profit-driven, sustainable land use. Although woodland income is exempt from Income Tax, it is still liable to the Universal Social Charge (USC) and Pay Related Social Insurance (PRSI), ensuring that forest owners contribute to the broader social infrastructure. Additionally, for forest owners seeking to pass on woodlands through inheritance or donations, the Capital Acquisitions Tax (CAT) Agricultural Relief offers a significant tax advantage. This relief reduces the taxable value of such transfers by 90%, subject to compliance with the '80% agricultural property' test and active management requirements, which encourage ongoing productive use of the land. Moreover, forest owners benefit from the Capital Gains Tax (CGT) exemption on the sale of growing timber, though the underlying land remains subject to CGT[67].

[66] Department of Agriculture Food and the Marine, 2024. Afforestation Scheme 2023-2027. Available at: https://assets.gov.ie/268169/c042cc66-08de-4818-b27a-409ce8c527f8.pdf

[67] IFA (2024). Guide to woodland taxation in Ireland.

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

In Ireland, forest owners have a right to decide on the management practices for their forest land, though this right is balanced with regulatory oversight and sustainability requirements established by the Forestry Act 2014 and the Forestry Regulations 2017.

The Forestry Act 2014 grants forest owners significant discretion in managing their forest resources. According to Section 10 of the Act, owners may be required to submit forest management plans if the Minister for Agriculture, Food, and the Marine considers it necessary. These plans, which outline activities like afforestation, felling, replanting, and road works, must align with established principles of good forestry practice. The purpose of this provision is to ensure that forest management by owners meets national standards for sustainable forestry, fostering environmental, economic, and social value.

Furthermore, under Section 5 of the Act, the Minister is tasked with promoting good forest practice, regulating forestry operations, and encouraging afforestation. This duty includes ensuring that private forest management respects biodiversity, water quality, and overall ecosystem health. While forest owners have broad rights over the use and management of their forests, they must conduct activities like tree felling and road construction under licenses issued by the Minister, as outlined in Part 5 of the Act and reinforced in the Forestry Regulations 2017. For instance, Section 17 mandates a felling licence for tree removal, ensuring that forest management aligns with environmental goals.

The Forestry Regulations 2017, made under the authority of the Forestry Act, provide further detail on these licensing requirements and specify additional information required from forest owners. For example, an application for afforestation or felling includes detailed site maps and compliance with public and environmental consultations (Regulations 3 and 5). This ensures that any substantial forest management changes, such as land clearing or new planting, are assessed for potential environmental impact, protecting both forest and public interests.

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

Forest owners have the autonomy to manage their forests, including decisions on planting, thinning, and harvesting. However, these activities must align with good forestry practices as prescribed by the Minister. Section 10 of the Forestry Act 2014 outlines the requirement for owners to submit forest management plans upon the Minister's request, ensuring adherence to established environmental and forestry standards.

Owners possess the right to harvest timber from their forests. Nonetheless, per Section 7 of the Forestry Act 2014, they must obtain a felling licence, which necessitates providing detailed information on tree species, estimated volume, and the area concerned. Additionally, a replanting order may be issued to maintain forest cover post-harvest.

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)?**

In Ireland, changes in land use from forestry to agriculture or urban development are regulated under the Forestry Act 2014 and supported by the Forestry Regulations 2017, which governs tree felling, licencing, and related offences to uphold sustainable forestry practices and ensure environmental integrity. According to this Act, deforestation is defined as the conversion of forest land into non-forested land, an action that is generally discouraged due to its potential negative impact on environmental factors like carbon storage, landscape aesthetics, and amenity value. The policy underlying the Act prioritises the preservation of forest cover as an essential national resource, given the substantial public and EU investments in afforestation. As such, reforestation is required following tree felling to mitigate the risk of deforestation unless specific circumstances justify land-use conversion.

To lawfully alter the land use of forested areas, owners must obtain a felling licence issued by the DAFM, as outlined in Sections 7, 17, and 18 of the Forestry Act 2014. These provisions give the Minister authority to grant, refuse, or attach conditions to felling licences, with a stipulated decision period of four months for processing complete applications. Licences are granted with a validity of up to ten years, extendable by an additional five years if necessary. When land-use change requests relate to larger, long-term commercial projects, the licence can be applied to benefit the land, regardless of its ownership over time. To further safeguard forest cover, Sections 26 and 27 mandate replanting orders, enforcing penalties for non-compliance. These penalties include fines reaching up to €1,000,000 or five-year imprisonment on conviction.

Certain exemptions to the felling licence requirement exist, such as when trees are situated within 30 metres of buildings, are being removed solely for decorative purposes, or are hedgerow trees not meeting the formal definition of forest land. However, even when felling falls under these exemptions, the Forest Service must generally be notified to confirm that no licence is needed. Moreover, under the Planning and Development Acts 2000-2011, local authorities can implement Tree Preservation Orders (TPOs) to protect specific trees or areas based on environmental or aesthetic value. Trees under a TPO cannot be felled or altered without consent from the planning authority, adding an additional layer of protection for valuable forestry assets.

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

In Ireland, the right to harvest timber is regulated to ensure sustainable forest management and environmental protection. The Forestry Act 2014 mandates that individuals or entities must obtain a felling licence from the DAFM before undertaking tree felling activities, including clear-cutting. This requirement applies to both thinning operations and clear-felling, ensuring that all harvesting practices comply with national forestry policies and environmental standards.

While clear-cutting is not explicitly banned in Ireland, it is subject to stringent regulations. The DAFM has established Felling and Reforestation Standards 2019 that provide additional detailed guidance on conducting clear-felling operations responsibly.

For clear-felling operations, the Standards impose specific limitations to minimise ecological disruption. The maximum allowable size for any single clearfell coupe is capped at 25 hectares.

Moreover, to prevent excessive landscape exposure, no other coupe within a 120-metre radius of a recently clearfelled area can undergo clear-felling until the initial area has greened up, and at least 12 months have passed since the completion of felling.

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

The Forestry Act 2014 sets out the regulatory framework for forestry activities, balancing forest conservation with the possibility of undertaking non-forestry activities under specific circumstances. While forest owners have the right to manage their land, this right is subject to a comprehensive set of laws and policies that prioritise sustainable forest management and environmental protection. Owners must comply with the obligations set out in the Act.

With regard to non-forestry activities, such as energy developments on forest land, several restrictions apply to ensure that such activities align with sustainable development goals. Under the Felling & Reforestation Policy (2017), any permanent removal of forest cover, including for non-forestry activities, is evaluated on a case-by-case basis. Exceptional permissions for deforestation may be granted in scenarios where overriding environmental considerations are demonstrated. For example, forests may be removed if they conflict with the conservation objectives of protected habitats or species under the EU Habitats and Birds Directives, or provisions of the Water Framework Directive. Applications for such activities must include detailed management plans, maps, and justification for the proposed deforestation, alongside information about the future use and management of the site. In cases where deforestation is allowed under these provisions, reforestation on alternative sites and the refund of grants are not required.

For large-scale energy projects, such as wind or solar farms, the DAFM has established a dedicated team to oversee licence applications related to infrastructure development. These applications often involve activities such as felling for turbine bases or road construction, which are essential to the operationalisation of renewable energy projects. These projects must already have obtained planning permission through local authorities or An Bord Pleanála (the energy competent authority), including any conditions tied to Environmental Impact Assessments (EIAs). Developers must engage with the Forest Service at the earliest stages of planning to ensure compliance with forestry regulations and facilitate collaborative solutions. A felling licence is required for all tree felling activities associated with wind farms, including infrastructure, construction, and turbulence-related tree removal. Additionally, developers must submit documentation such as Environmental Impact Statements (EIS) or Natura Impact Statements to address the potential environmental effects of their projects. Where grant-aided forestry is impacted, any grants or premiums paid under the Afforestation Scheme must be refunded.

For commercial developments, the conversion of forest land to built-land (e.g., housing estates or industrial parks) is considered deforestation and requires a felling licence as well as compliance with reforestation obligations. In most cases, landowners must afforest an equivalent area elsewhere to offset the deforested land and refund grant and premium payments. Exceptions to reforestation requirements apply to small community-based projects (up to 3 hectares) and family homes (up to 0.5 hectares), though grant repayment remains mandatory.

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

The Felling and Reforestation Policy (2017) specifies that deforestation for agricultural purposes is considered under limited circumstances, taking into account the scale and character of the area proposed for conversion. Forest owners seeking to convert forest land to agricultural use must comply with reforestation obligations, which typically include the afforestation of alternative land to compensate for the loss of forest cover.

On the other hand, as described above converting agricultural land to forest land in Ireland is not only possible but actively encouraged through various government initiatives aimed at increasing forest cover and promoting sustainable land use. Once agricultural land is converted to forest, it is reclassified as forest land. Consequently, the provisions of the Forestry Act 2014 apply, including obligations related to replanting after felling.

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

Hunting is not classified as a standard forest activity; instead, it is governed by specific regulations under the Wildlife Act 1976. These acts establish the legal framework for wildlife conservation and management in Ireland, including provisions for hunting seasons, licensing requirements, and protected species[68].

In Ireland, hunting rights are generally linked to land ownership, granting landowners the authority to hunt on their property. However, these rights can be separated from land ownership through legal agreements, allowing third parties to hold sporting rights independently. This separation means that an individual or entity other than the landowner can possess the rights to hunt on a particular parcel of forest land, including private land.

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

Under Irish law, the collection and use of forest resources, including wild products such as fruits, fungi, and plants, are closely tied to land ownership rights but are also regulated to ensure sustainability and conservation. The Forestry Act 2014 provides the overarching legal framework for forestry management, while additional regulations, including the Wildlife Acts 1976 to 2023 govern activities that may impact biodiversity.

Forest landowners are considered the owners of the natural resources produced on their land, including wild fruits and fungi, and may use them in accordance with the provisions of forestry and conservation laws. However, access to such resources on private lands is not a public right, and individuals must seek the landowner's permission to forage on private property. In this respect, according to schedule 8 of the Wildlife and Countryside Act 1981, it is illegal to remove a plant (including fungi) from the land without permission from the landowner[69].

On public forests, foraging for personal use is generally tolerated, though policies prohibit commercial foraging without express consent. Additionally, national and EU regulations impose

[68] Wildlife Act 1976

[69] Wildlife Act 1981

significant restrictions on the collection of protected species or foraging in designated conservation areas. The Wildlife Acts 1976 to 2023 prohibit the intentional disturbance, collection, or destruction of certain wild species and their habitats, in line with Ireland's obligations under the EU Habitats Directive and Birds Directive.

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

In Ireland, access to forest lands for activities such as walking, hiking, or other recreational uses is shaped by a mix of historical, legislative, and ownership factors that create a complex framework. Public access is generally permitted on lands managed by Coillte, for non-commercial recreational activities like walking, biking or hiking, without the need for permits. However, other organised events, require prior authorisation, ensuring that such activities align with environmental and operational guidelines.

Conversely, on private lands, there is no statutory right of way. Access is at the discretion of the landowner, who can grant or deny entry. The Occupier's Liability Act 1995 delineates the responsibilities of landowners toward entrants, distinguishing between visitors, licensees, and recreational users. For walkers, landowners owe a limited duty of care, requiring them to avoid intentional harm or reckless disregard. While this provision protects landowners from liability concerns, it also empowers them to restrict access by displaying notices or signs. Furthermore, a private right of way can be acquired in one of three situations: by necessity, by use and by transfer of land. There is no formal requirement to register a right of way, but parties can do so before Tailte Éireann by swearing and making an affidavit.

4.4. Forest owner/holder obligations and requirements.

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

As mentioned above, in Ireland, forest owners have a right to decide on the management practices for their forest land, though this right is balanced with regulatory oversight and sustainability requirements established by the Forestry Act 2014 and the Forestry Regulations 2017.

The Forestry Act 2014 grants forest owners significant discretion in managing their forest resources. According to Section 10 of the Act, owners may be required to submit forest management plans if the Minister for Agriculture, Food, and the Marine considers it necessary. These plans, which outline activities like afforestation, felling, replanting, and road works, must align with established principles of good forestry practice. The purpose of this provision is to ensure that forest management by owners meets national standards for sustainable forestry, fostering environmental, economic, and social value.

While forest owners have broad rights over the use and management of their forests, they must conduct activities like tree felling and road construction under licenses issued by the Minister, as outlined in Part 5 of the Act and reinforced in the Forestry Regulations 2017. For instance, Section 17 mandates a felling licence for tree removal, ensuring that forest management aligns with environmental goals.

The Forestry Regulations 2017, made under the authority of the Forestry Act, provide further detail on these licensing requirements and specify additional information required from forest owners. For example, an application for afforestation or felling includes detailed site maps and compliance with public and environmental consultations (Regulations 3 and 5). This ensures that any substantial forest management changes, such as land clearing or new planting, are assessed for potential environmental impact, protecting both forest and public interests.

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

In Ireland, there is no specific tax levied solely on forest ownership. However, forest owners should be aware of several tax considerations related to forestry activities:

In Ireland, income from commercial woodlands is exempt from Income Tax and Corporation Tax but remains subject to the Universal Social Charge (USC) and Pay Related Social Insurance (PRSI). Capital Gains Tax (CGT) exempts the value of standing timber for individuals but applies to the underlying land, while companies are taxed on the full proceeds from woodland disposal. Capital Acquisitions Tax (CAT) offers Agricultural Relief, reducing the taxable value of inherited or donated forests by 90%, subject to meeting specific conditions. Forestry operations are generally exempt from VAT, though certain activities like timber sales and services are taxed at standard rates, and Stamp Duty applies to forest land transfers, with exemptions for timbered areas occupying 75% of the property[70].

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

In Ireland, forest owners are required to obtain specific permits to manage their land in compliance with national forestry regulations:

The Forestry Act 2014 grants forest owners significant discretion in managing their forest resources. According to Section 10 of the Act, owners may be required **to submit forest management plans** if the Minister for Agriculture, Food, and the Marine considers it necessary. These plans, which outline activities like afforestation, felling, replanting, and road works, must align with established principles of good forestry practice. The purpose of this provision is to ensure that forest management by owners meets national standards for sustainable forestry, fostering environmental, economic, and social value.

While forest owners have broad rights over the use and management of their forests, they must conduct activities **like tree felling and road construction under licenses** issued by the Minister, as outlined in Part 5 of the Act and reinforced in the Forestry Regulations 2017. For instance, Section 17 mandates a felling licence for tree removal, ensuring that forest management aligns with environmental goals.

The primary permit is **the Tree Felling Licence**, mandated under the Forestry Act 2014, which authorises the felling or removal of trees and is essential for ensuring sustainable forest management. Applications for this licence are submitted to the Department of Agriculture, Food and the Marine (DAFM), and a fee of €20 per application applies[71]. For activities such as **afforestation** (establishing **new forests**) and **constructing forest roads**, owners must secure

[70] https://www.teagasc.ie/crops/forestry/advice/timber-harvesting/forestry-and-taxation/

[71] https://www.gov.ie/en/publication/19b8d-tree-felling-licences/

additional licences from DAFM. These applications undergo environmental assessments to evaluate potential impacts on protected habitats and species[72].

The Forestry Regulations 2017, made under the authority of the Forestry Act, provide further detail on these licensing requirements and specify additional information required from forest owners. For example, an application for afforestation or felling includes detailed site maps and compliance with public and environmental consultations (Regulations 3 and 5).

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

According to the **Standards for Felling and Reforestation**, the control of forest harvesting in Ireland is determined through comprehensive planning and adherence to regulations under a valid felling licence issued by the Department of Agriculture, Food and the Marine (DAFM). A **Harvest Plan** is required for all felling and reforestation projects, and this plan must clearly outline the felling operations, extraction methods, environmental protections, and reforestation details. The plan is based on a thorough survey of the site and includes maps and descriptions to ensure compliance with environmental, archaeological, and social considerations.

- **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?**

While there is no specific legal definition for forest harvest contracts in Irish legislation, it is standard practice for forest owners to enter into formal agreements with **contractors for harvesting operations.** Organisations such as the Irish Timber Growers Association (ITGA) provide model contracts and guidelines to assist forest owners in drafting agreements that cover aspects like pricing, responsibilities, and compliance with regulatory standards. These contracts are crucial for ensuring that both parties understand their obligations and that harvesting operations are conducted in accordance with best practices and legal requirements.

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

In Ireland, forest owners are legally obligated to implement measures to prevent and manage forest fires. Section 14 of the Forestry Act 2014 empowers the Minister to require the removal or destruction of vegetation on uncultivated land near forests if it poses a significant fire risk. Additionally, intentional or reckless acts that cause forest fires, including setting fire to a tree, are criminal offences under Section 27(11) of the Act, ensuring accountability for activities that endanger forest safety.

Section 39 of the Wildlife Act 1976 further regulates fire management by restricting the burning of vegetation within one mile of forests or protected areas unless prior notice is given to both An Garda Síochána and affected parties, such as forest owners. Any such notices must be issued between seven and thirty-five days before the intended burn, and recipients have the right to object through a counter-notice. Moreover, any activity likely to cause fire damage within these areas is strictly prohibited, with breaches constituting criminal offences. These provisions aim to safeguard forested and protected areas from fire-related threats.

[72] https://www.teagasc.ie/crops/forestry/advice/general-topics/afforestation---legal-requirements/

The Forestry Manual 2024 highlights the responsibilities of beneficiaries of afforestation grants to maintain and protect their forests against fire damage. Beneficiaries must replant forests destroyed by fire and notify the Minister of any damage or destruction within six months. Failure to maintain grant-aided forests can lead to the suspension of premium payments and the potential recoupment of all grant funds. Owners are strongly advised to take proactive measures, such as maintaining firebreaks, preparing fire management plans, raising awareness among neighbours, and securing insurance coverage for fire damage and reconstitution costs. The manual also encourages forest owners to report suspicious activities or fires to the dedicated email provided by the DAFM.

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

In Ireland, the regulation of fencing and forest roads is governed by a combination of legislative provisions, administrative procedures, and technical guidelines that ensure compliance with sustainable forest management principles and environmental standards.

With regard to fencing, the **Forestry Act 2014**, specifically Section 17, grants the Minister authority to attach conditions to felling licences, including the requirement for effective fencing or barriers to protect replanted areas from trespass by animals. This obligation ensures that replanted forests are safeguarded during their establishment phase. The **Forestry Standards Manual 2024** further elaborates on fencing requirements for grant-aided afforestation projects. It mandates the submission of a detailed fencing map as part of both pre-approval and grant payment applications. This map must delineate the types and lengths of fencing and comply with the Irish Standard IS 436:2007. Compliance with these standards is critical, as improper fencing may affect eligibility for forestry grants and premiums.

With regard to forest roads, the construction and management of forest roads are regulated under Section 22 of the **Forestry Act 2014** and Part 4 of the **Forestry Regulations 2017.** A licence is mandatory for forest road works, which must be obtained from the DAFM. Applications for forest road licences require detailed information, including maps that highlight the proposed route and its interaction with public roads, aquatic zones, archaeological sites, and hedgerows. For roads exceeding 2,000 metres or where environmental sensitivity is identified, an EIA is required. Additionally, according to the **Forestry Standards Manual 2024**, forest road construction under the Forest Road Scheme must adhere to guidelines outlined in the COFORD Forest Road Manual (2nd Edition, 2005). Registered Foresters must account for factors such as slope, soil type, and environmental sensitivity when planning road routes. The scheme provides grants of up to €55 per meter for eligible costs, with a maximum allowance of 25 meters per hectare.

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

In Ireland, there is no legal obligation for forest owners or managers to join any association or cooperative. However, many choose to participate in such groups to benefit from shared resources, collective bargaining, and enhanced market access. Organizations like the Irish Forest Owners (IFO) serve as national representative bodies for forest owner producer groups, offering support in forest management. Additionally, the Forestry Owners Co-operative Society (FOCS) provides services such as sustainable forest management guidance and training.

4.5. Forest manager/contractor obligations

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

In Ireland, forest managers are tasked with significant responsibilities to ensure forestry operations comply with legal and environmental standards. Under the **Forestry Act 2014**, managers must operate in accordance with licences issued for afforestation, felling, forest road works, and aerial fertilisation, among others, ensuring that all activities align with the conditions set by the DAFM. They must adhere to sustainable forest management practices, as outlined in the **Forestry Standards Manual 2024**, which mandates the protection of biodiversity, soil, and water resources during forestry operations. Managers are also required to comply with the **Forestry Regulations 2017**, which establish guidelines for environmental assessments, including the preparation of Environmental Impact Assessments (EIAs) for larger projects or sensitive sites. Additionally, managers are bound by the **Safety, Health and Welfare at Work Act 2005**, which outlines the general duties for employers in Ireland, to ensure worker safety through risk assessments, training, and the provision of personal protective equipment (PPE).

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

In Ireland, forest managers and contractors possess specific legal rights that facilitate their professional operations within the forestry sector. Primarily, they are entitled to enforce the terms of their contractual agreements with forest owners or clients, which delineate the scope of work, remuneration, timelines, and responsibilities. These contracts are governed by Irish contract law[73], ensuring that both parties adhere to their obligations and providing legal recourse in instances of breach. Additionally, upon obtaining the requisite licences from the DAFM, forest managers and contractors are authorised to undertake activities such as afforestation, harvesting, and the construction of forest roads, in compliance with the Forestry Act 2014 and the Forestry Regulations 2017. They are also entitled to a safe working environment, as mandated by the Safety, Health and Welfare at Work Act 2005, which obliges employers to implement measures that protect workers from occupational hazards.

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

Section 10 of the Forestry Act 2014 empowers the Minister for Agriculture, Food and the Marine to require forest owners to submit a Forest Management Plan for their forests, ensuring that all forestry activities, such as afforestation, felling, restocking, forest road works, and recreational activities, adhere to good forest practice. These plans may be required for individual forests, groups of forests, or an owner's entire portfolio, with the Minister retaining the authority to approve, reject, revoke, or attach conditions to these plans. Additionally, under Section 17, a Felling Licence may include the condition of submitting and implementing an approved Forest Management Plan, reinforcing its importance in the governance of forestry operations.

[73] Contractual Obligations (Applicable Law) Act, 1991. Available at: https://www.irishstatutebook.ie/eli/1991/act/8/schedule/1/enacted/en/html

The Forestry Standards Manual 2024 specifies that FMPs must provide a comprehensive outline of forest management activities over a specified period, from mid-rotation to final harvesting. For forests over 10 hectares (or 5 hectares for broadleaf forests) established under the Afforestation Scheme, the submission of an FMP through DAFM's iPLAN system is mandatory.

- **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 Ireland, individuals or entities intending to operate as forest managers or contractors are required to register with the DAFM to become Registered Foresters or Registered Forestry Companies. This registration is essential for those planning to engage in forestry activities, particularly when applying for approval or grant aid under various forestry schemes. The DAFM maintains a Register of Foresters & Forestry Companies who have met various criteria set by the Department, including educational qualifications and Professional Indemnity Insurance.

The registration of a Forestry Company confers the status of 'Registered Forester' on qualified foresters nominated by that company, and the company is responsible for its foresters' obligations and compliance with the various standards that apply in respect of applications certified on behalf of the company' [74](p.11).

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

In Ireland, forest managers and contractors are subject to specific tax obligations primarily based on their **income** rather than the area of land managed. Income derived from forestry operations is assessed under Case IV of Schedule D of the Taxes Consolidation Act (TCA) 1997, with profits taxed on the full amount arising in the year of assessment. Additionally, such income is liable to the Universal Social Charge (USC) and Pay Related Social Insurance (PRSI). The USC applies to **gross income** at progressive rates, while PRSI for **self-employed individuals**, including forest managers and contractors, is charged at a flat rate of 4%.

Furthermore, according to Revenue Ireland contractors operating in the forestry sector may also be subject to the Relevant Contracts Tax (RCT), a **withholding tax** applicable to payments made by principal contractors. This tax is levied at rates of 0%, 20%, or 35%, depending on the contractor's tax compliance status. The RCT applies to activities such as **tree felling, planting, maintenance, haulage, and processing of felled trees.**

[74] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024

5. Forest Management plans

- Are forest management plans required in the legislation of your country?
  - ☒ Yes
  - ☐ No

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

As mentioned above, Section 10 of the Forestry Act 2014 empowers the Minister for Agriculture, Food and the Marine to require forest owners to submit a Forest Management Plan for their forests, ensuring that all forestry activities, such as afforestation, felling, restocking, forest road works, and recreational activities, adhere to good forest practice. These plans may be required for individual forests, groups of forests, or an owner's entire portfolio, with the Minister retaining the authority to approve, reject, revoke, or attach conditions to these plans. Additionally, under Section 17, a Felling Licence may include the condition of submitting and implementing an approved Forest Management Plan, reinforcing its importance in the governance of forestry operations.

Information about the amount of forest land with plans was not retrieved through desk research.

- **Are there other type of plans required such as:**
  - ☒ Technical Plan
  - ☒ Financial Plan
  - ☒ Exploitation Plan
  - ☒ Fire prevention Plan
  - ☐ Hunting Plan

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

According to TEAGASC, the DAFM (Forestry Division) mandates that forest owners prepare and submit a Forest Management Plan (FMP) when their coniferous forest reaches 10 years of age and encompasses an area of 10 hectares or more. For broadleaf forests, an FMP is required for plantations of 5 hectares or more.

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

Section 10 of the Forestry Act 2014 empowers the Minister for Agriculture, Food and the Marine to require forest owners to submit a Forest Management Plan for their forests, ensuring that all forestry activities, such as afforestation, felling, restocking, forest road works, and recreational activities, adhere to good forest practice. These plans may be required for individual forests, groups of forests, or an owner's entire portfolio, with the Minister retaining the authority to approve, reject, revoke, or attach conditions to these plans. Additionally, under Section 17, a Felling Licence may include the condition of submitting and implementing an approved Forest Management Plan, reinforcing its importance in the governance of forestry operations.

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- **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.

With regard to private-owned forests, according to the Forestry Act 2014 private forest owners are primarily responsible for the development and execution of forest management plans. These plans must align with national forestry regulations and standards.

State forests are managed by Coillte, the state-owned forestry company. Coillte is responsible for creating and implementing forest management plans that adhere to national policies and sustainable forestry standards.

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

In Ireland, the enforcement of forest management plans is governed by the Forestry Act 2014. Under Section 10 of this Act, the Minister for Agriculture, Food and the Marine holds the authority to require forest owners to submit forest management plans to ensure that forestry activities align with good forest practice. The Act also empowers the Minister to approve, reject, or revoke these plans and to attach conditions as deemed necessary.

To facilitate enforcement, Section 23 of the Act allows the Minister to appoint **authorised officers** responsible for ensuring compliance with forestry regulations. These officers are vested with powers to enter and inspect lands, examine records, and take necessary actions to uphold the provisions of the Act.

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

Maintaining accurate records of forestry operations, including planting, thinning, and harvesting activities, is essential for compliance and potential audits. This obligation is detailed in Section 17 of the Forestry Act 2014.

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

According to the Forestry Standards Manual 2024, the FMP should cover the period from year 12 to the end of the rotation and final harvesting. The DAFM may also require forest owners to submit, revise, and update their FMPs to ensure that forestry activities align with good forest practice. This authority is granted under Section 10 of the Forestry Act 2014, which allows the Minister to set or extend time limits for the submission and implementation of plans, as well as for compliance with any attached conditions.

- 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?

No information was retrieved through desk research.

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

The Forestry Standards Manual 2024 provides detailed guidance on the content and structure of Forest Management Plans (FMPs), ensuring that these plans align with national forestry objectives and sustainable practices. An FMP must contain several components, each tailored to reflect the specific management strategies and operations for a forest. For each plot or sub-compartment, the forest type must be categorised as one of several predefined options, including Broadleaf High Forest, Conifer High Forest, or Mixed High Forest. Management objectives for each plot, such as biodiversity, timber production, or recreation, must be specified, reflecting both the overall goals of the forest and the unique characteristics of individual plots.

The FMP must also detail planned forestry activities, including aerial fertilisation, harvesting, road construction, and thinning. Each activity must be scheduled by year, with specific information such as the timing of harvesting (summer, winter, or all year) and the adequacy of road infrastructure to facilitate operations. Rotation types, ranging from standard to continuous cover forestry (CCF), are included to define the long-term harvesting strategy. Additionally, the percentage of each plot to be harvested is estimated, accounting for operational and environmental considerations.

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

Outlined under the Forestry Standards Manual, **the Afforestation Scheme** plays a key role in supporting the preparation and implementation of Forest Management Plans (FMPs) for eligible forests. Forest owners participating in the scheme are required to submit an FMP after the payment of the 11th premium, covering forests of 10 hectares or more for coniferous species and 5 hectares or more for broadleaf species. This FMP must outline the management strategies and planned operations from Year 12 through to the final rotation and harvesting, ensuring that forestry activities align with sustainable management practices and national standards. The submission of a compliant FMP is mandatory to receive the 12th and subsequent annual premium payments under the scheme.

- 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.

Although FMPs themselves do not routinely require standalone EIAs, their development must align with sustainability standards and legislative frameworks that incorporate environmental safeguards. Forestry activities such as afforestation, deforestation for land-use change, and forest road construction are subject to EIA thresholds under Irish law.

The Forestry Standards Manual 2024 sets out detailed guidelines for FMPs, requiring them to incorporate sustainable practices in areas such as **biodiversity conservation, water protection, and soil management.** Financial support mechanisms, such as the **Afforestation Scheme**, further reinforce compliance by requiring forest owners to submit an FMP after the 11th premium payment for forests exceeding specific size thresholds. Failure to meet these obligations can result in financial penalties, including the cessation of premium payments.

- 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?

No information was retrieved through desk research.

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

- **Is sustainable forest management (SFM) defined in your country?**
  - ☒ Yes
  - ☐ No

Figure 3: Country definition of Sustainable Forest Management

Sustainable Forest Management definition:	"Stewardship and use of forest lands in a way, and at a rate, that maintains their biodiversity, vitality, and their potential to fulfil now and in the future, relevant ecological and social functions at local, national, and global levels, and that does not cause damage to other systems" (p. 91).
Basis of definition (e.g. Forest Europe guidelines on SFM):	Forest Europe guidelines on SFM
Source/link to definition:	Department of Agriculture, Food & the Marine. (2023). *Ireland's Forest Strategy Implementation Plan.* The Government of Ireland. Accessed here.
Specific objectives in the SFM definition	N/A

- **Does the definition of SFM include specific objectives?**
  - ☐ Yes
  - ☒ No

- 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

While not specific to Sustainable Forest Management (SFM), an identical definition of SFM is provided in several forestry related guidelines[75] that are published by the Government of Ireland's Department of Agriculture, Food and the Marine. These include Ireland's Forest Protection Guidelines[76], Forest Biodiversity Guidelines[77], Forests & Water document[78], Forestry

[75] Department of Agriculture, Food and the Marine, *Regulation, Forest Health and Resources*, 2024.

[76] Forest Service, *'Forest Protection Guidelines'*, Department of the Marine and Natural Resources, 2002.

[77] Forest Service, *Forest Biodiversity Guidelines*, Department of the Marine and Natural Resources, 2000.

[78] Forest Service, *Forests & Water: Achieving Objectives under Ireland's River Basin Management Plan 2018-2021*, Department of Agriculture, Food and the Marine, 2018.

and Landscape Guidelines[79], Forestry and Water Quality Guidelines[80], Forestry and Archaeology Guidelines[81], and Forest Harvesting and Environmental Guidelines[82]. Compliance with SFM as set out in these guidelines is only required when applying for forestry related state grants from the national Irish Government or for obtaining tree felling licences, which are granted by the Irish Minster for Agriculture, Food and the Marine under the Forestry Act 2014[83].

The definition of SFM, its origin, the Government of Ireland's adoption of the original pan-European definition, as well as the indicators, implications for forest management, and underlaying environmental, economic, and social values are explained in the Code of Best Forest Practice - Ireland[84], which were published by Ireland's Forest Service.

- 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: **Ireland's Forest Strategy[85] | Forestry Standards Manual 2024[86]| Forest Strategy Implementation Plan including the Forestry Programme 2023-2027[87]. Additionally, the Code of Best Forest Practice – Ireland[88] states that 'Indicators used in the Irish National Forest Standard provide a way of assessing forest condition in relation to the criteria for sustainable forest management' (p.9). However, the document in question, 'the Irish National Forest Standard', which contains the detailed breakdown of all indicators that are used to measure implementation of Sustainable Forest Management in Ireland, is not accessible online at time of writing (rather, a copy has been shared by an official with the national Government of Ireland's Head of Division from the Forest Sector Development unit of the Department of Agriculture, Food and the Marine).**

  ☐ No

  ☐ Other sources setting the Forest strategy/policy

[79] McCormack, A., O'Leary, T., Forest Service, 'Forestry and the Landscape Guidelines', 2000.

[80] Forest Service, Department of the Marine and Natural Resources, 'Forestry and Water Quality Guidelines', 2000.

[81] Forest Service, Department of the Marine and Natural Resources, 'Forestry and Archaeology Guidelines', 2000

[82] Forest Service, Department of the Marine and Natural Resources, 'Forest Harvesting and Environment Guidelines', 2000

[83] Teagasc (n.d.). Legal requirements for tree felling. Retrieved from: https://www.teagasc.ie/crops/forestry/advice/general-topics/felling-of-trees---legal-requirements/.

[84] Collins, K. D., Gallagher, G., Gardiner, J. J., Hendrick, E., McAree, D., 'Code of Best Forest Practice - Ireland', Forest Service, Department of the Marine and Natural Resources, Dublin, 2000.

[85] Forest Service, Department of the Marine and Natural Resources, 'Ireland's Forest Strategy 2023-2030', 2023.

[86] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

[87] Department of Agriculture, Food & the Marine, '*Forest Strategy Implementation Plan including the Forestry Programme 2023-2027*', July 2024.

[88] Collins, K. D., Gallagher, G., Gardiner, J. J., Hendrick, E., McAree, D., 'Code of Best Forest Practice - Ireland', Forest Service, Department of the Marine and Natural Resources, Dublin, 2000.

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

Neither Ireland's legal nor regulatory framework for forestry, represented by the Forest Act 2014[89] and the Forestry Regulations 2017[90] respectively, requires SFM in all cases. Rather, the Forest Act 2014[91] aims 'to provide for the development and promotion of forestry in a manner that maximises the economic, environmental and social value of forests within the principles of **sustainable forest management**'.

It is therefore important to note that the obligation to adhere to SFM as defined by Government of **Ireland applies only to applications for state grants for forestry** or to acquire felling licences from the Minister for Agriculture, Food and the Marine. In these cases, adherence with a wide range of standards, as set out in the following documents, becomes a condition of approval:

- Forestry Standards Manual
- Environmental Requirements for Afforestation
- Land Types for Afforestation
- The relevant and current Scheme Document
- Forestry & Kerry Slug Guidelines
- Forestry & Otter Guidelines
- Forestry & Freshwater Pearl Mussel Requirements: Site Assessment and Mitigation
- Measures
- Code of Best Forest Practice – Ireland
- Irish National Forest Standard
- Irish National Forest Standard

Upon adhering to the above standards and guidelines, the Irish Forestry Standard 2024[92] states that '**Registered Foresters** and applicants must ensure that applications are complete and are within the scope of the scheme in question' (p. 73).

In relation to the roles and responsibilities of forest owners and/or managers, the Forest Act 2014[93] (the Act) states that owners 'in relation to trees or a forest, means – (a) the freehold owner, (b) the leasehold owner (if any), or (c) the occupier for the time being'. The Act also makes three other references to 'the owner or manager of a forest', including in section 13, which sets out the ways in which the Minister may request certain information. Namely, the 'Minister may ... issue and serve a notice on the following persons:

(a) the **owner of manager of a forest**, requiring him or her to furnish to the Minister within 28 days or such longer as may be specified in the notice such particulars in relation to the forest, including the area, species, numbers and volumes of trees felled during a specified period, and such other information as may be specified in the notice;

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[89] LAW No 31 of 2014

[90] LAW No 191 of 2017

[91] LAW No 31 of 2014

[92] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

[93] LAW No 31 of 2014

(b) the **owner or manager of a timber processing business**, or a dealer in timber, requiring him or her to furnish to the Minister, within 28 days or such longer period as may be specified in the notice such particulars in relation to the source of supply, species, volume, potential end product, variety of timber sawn, converted, processed, bought, sold or otherwise disposed of by him or her during a specified period at the sawmill, factory or elsewhere, and such other information as may be specified in the notice'.

Next, section 24 of the Act on the powers of authorised officers outlines another obligation for landowners, stating the following:

> '(i) require the person in charge to give the authorised officer such information as the authorised officer may reasonably require for the purposes of any search, examination, investigation, inspection or inquiry under those provisions, including the name and address of the **owner or manager of the lands**;'.

In terms of Ireland's Forestry Regulations 2017[94] (the Regulations), the references to and obligations of forest owners or managers are more limited. Specifically, the Regulations refer to 'the telephone number an e-mail address, if any, of the **owner of the lands**' in the context of:

- making applications to the Minister for a felling licence (Part 2: Control of felling of trees),
- for afforestation licence (Part 3: Control of afforestation),
- for forest road licence (Part 4: Control of forest road works), and
- for aerial fertilisation licence (Part 5: Control of aerial fertilisation of forests).

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

SFM criteria and indicators are described in the **Irish National Forest Standard**, a document that cannot be found online (**a copy has been shared by an official with the national Government of Ireland's Head of Division from the Forest Sector Development unit of the Department of Agriculture, Food and the Marine**). The SFM criteria and indicators used in Ireland are based on the pan-European SFM indicators. However, these criteria and indicators in particular have no legal basis. Rather, according to an interview with a Irish government official, adherence to the Irish National Forest Standard, which is the mechanism through which SFM is implemented in Ireland, and its five associated environmental guidelines relating to water quality, archaeology, landscape, biodiversity and harvesting, are the conditions of grant aid and felling licence approval by the Minister of Agriculture, Food and the Marine, who is granted powers under the Forest Act 2014[95] and Forestry Regulations 2017[96].

[94] LAW No 191 of 2017
[95] LAW No 31 of 2014
[96] LAW No 191 of 2017

- 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.

[Could not be found via desk research: potential question for interviews]

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

According to the Irish National Standard[97], 'A review process will play an essential role in evaluating the implementation of the measures set out in the Irish National Forest Standard. An expert group set up by the Forest Service will continuously monitor the development of the measures in light of the best available information' (p.5). Furthermore, the Irish National Forest Standard[98] outlines Ireland's national implementation of SFM, in which qualitative and quantitative measures are described by which progress towards the practice of SFM will be monitored under Irish forest conditions.

One concrete example of these qualitative and quantitative measures is indicator 1.3 on Forest ecosystem carbon budgets, consisting of the following measures by which implementation of the national indicator is measured: '1.3.1. At a national level, this indicator may be measured by: monitoring the accumulation of carbon in forest biomass and soil'. Another example is indicator 2.2 on the defoliation of forests, which includes measures for monitoring implementation of SFM as well, including: '2.2.1 At a national level, monitoring of defoliation is as follows: in Level I plots, forest health is monitored; in Level II plots, the emphasis is on understanding the underlying causes of changes in forest health and vitality; forest health and vitality is measured using the UN/ECE and EU definition classification, and is monitored through the structures established under the UN/ECE and EU programmes'.

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

According to Part 2, Section 7 of the Forestry Act 2014[99] (the Act), forest management in Ireland operates within a nationally regulated administered licensing framework administered by the

[97] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000.
[98] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000.
[99] LAW No 31 of 2014

Minister for Agriculture, Food and the Marine. The Act establishes mandatory licensing requirements for several key forestry activities, including the **felling or removal of trees, afforestation, forest road works, and aerial fertilisation** of forests (Part 6 of the Act). Furthermore, a central requirement under Section 26 of the Act is the mandatory replanting obligation following a clear-felling or removal of trees. This replanting must adhere to specific ministerial conditions in terms of the location, species selection, planting density, and protection measures for the trees in question.

Turning our attention to the second of the two main legal instruments available to the national government for forestry-related matters, the Forestry Regulations 2017[100] (the Regulations) further detail specific restrictions on forest management practices. For instance, Part 5, Regulation 8, details the requirements associated with the practice of aerial fertilisation. These operations are prohibited between September 1 and March 31, and must maintain specific buffer zones from sensitive areas, including:

- **100 metres from water abstraction points.**
- **50 metres from aquatic zones.**
- **60 metres from dwellings.**
- **15 metres from roads.**
- **20 metres from recorded monuments.**

In addition, similarly detailed regulatory requirements are prescribed for the felling of trees (Part 2 of the Regulation), afforestation (Part 3), and forest road works (Part 4).

Environmental impact assessments also play a key role in Ireland's national legal and regulatory framework for forestry. For instance, Part 3, Section 11 of the Forestry Act 2014[101] mandates environmental impact assessments for larger-scale operations, while Part 7, Regulation 13 of the Forestry Regulations 2017[102] specifically require such assessments for afforestation of 50 hectares or more as well as forest road works extending 2000 metres or more. Finally, the **Irish National Forest Standard**[103] outlines that these assessments must consider impacts on water quality, archaeology, landscape, biodiversity, and harvesting practices as per their corresponding sets of individual guidelines.

- 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?**

In terms of limitations on forest management models and clear-cutting in particular, the Irish regulatory framework takes a multi-pronged approach, supported by several different instruments at national level. For example, according to the **Irish National Forest Standard,** clear-cutting is not explicitly prohibited, however, its implementation is subject to substantial oversight and control through the felling licensing system. As per Part 2, Section 7 of the Forestry Act 2014, the Minister is empowered to attach conditions to felling licenses that can effectively limit the size and timing of clear-cutting operations.

[100] LAW No 191 of 2017

[101] LAW No 31 of 2014

[102] LAW No 191 of 2017

[103] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000.

Next, the Irish National Forest Standard (the Standard) emphasises that forest management models must integrate environmental considerations in accordance to set of corresponding environmental guidelines on water quality protection, biodiversity maintenance, landscape sensitivity, archaeological preservation, and soil conservation. Critically, the Standard explicitly notes that there is **no outright ban on clear-cutting linked to sustainable forest management (SFM).** However, certain provisions of the Forestry Regulations 2017 (Part 7, Regulations 13-15) establish a framework of environmental impact assessment requirements that in effect limit large-scale clear-cutting operations. These assessments must also consider the potential for cumulative impacts, the capacity of the natural environment to accommodate the proposed management approach, as well as whether areas are classified or protected under national legislation, among several other criteria (Schedule 3, Regulation 13).

Taking these factors into account, the prevailing overarching approach in Ireland, as evidenced by this suite of national legislative and regulatory instruments for the forestry sector, emphasises that while specific management models are not prescribed by law per se, certain forest operations must be conducted within the 'principles' of sustainable forest management as defined in the Irish regulatory framework (the Irish National Forest Standard and the Forest Regulations 2017) and associated set of environmental guidelines if forest owners or managers wish to receive national grants for their forestry operations or apply for a felling licence.

This creates a system where management practices are guided by principles and outcomes rather than outright prohibitions[104].

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

There is no defined or legal target in either the Forest Act 2014[105] or the Forestry Regulations 2017[106] for forest land to be managed for conservation and species protection objectives in Ireland. Instead, the most relevant national target in this context is set out in the Government of Ireland's Forest Strategy 2023-2030[107], which aims to achieve 18% or more of national forest cover by 2050. However, there are no conservation or species-specific targets associated with this overall target. As described in the strategy, this target was derived from a ninety-nine citizen-led 'Deliberative Dialogue on Forestry' held in 2022 by the Irish Department of Agriculture, Food and the Marine to consult and gather views from the public on the role of forests and trees. In arriving at the 18% target, there does not appear to be any additional detail attached to this target in terms of the protection of specific habitats or species, nor are there any legal or regulatory instruments that make this a legally binding target by any means.

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

The Forest Act 2014[108] (the Act) imposes a legal obligation on forest owners to replant following a clear-fell or the removal of trees due to disease or forest fire. More specifically, the Act bestows

[104] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000

[105] LAW No 31 of 2014

[106] LAW No 191 of 2017

[107] Forest Service, Department of the Marine and Natural Resources, 'Ireland's Forest Strategy 2023-2030', 2023.

[108] LAW No 31 of 2014

the Minister for Agriculture, Food and the Marine with the power to issue a 'replanting order' under section 26. In this case, a 'replant' is defined in the Act as 'to deliberately restock with trees an area from which trees have been felled, removed or otherwise destroyed, or to restock such other lands as may be agreed with the Minister, but does not include restocking by means of natural regeneration' (p. 7). Part 7 of the Act further details the specific requirements and circumstances around which replanting orders can be issued.

Under section 26 of Part 7, the Act details the powers of the Minister in the case of a replanting order, stating that the Minister may 'issue a replanting order in respect of the [forest] owner requiring him or her to replant or to fulfil any or all of the conditions that attached to the [felling] licence…' (p. 28). Part 7 of the Act also describes the fines and penalties that can be imposed if a forest owner fails to comply with a replanting order issued against them.

For example, Section 6 of Part 7 states that a forest owner who fails to comply with a replanting order issued by the Minister 'shall be guilty of an offence and liable – (a) on summary conviction to a class D fine, or (b) on conviction on indictment to a fine not exceeding €5,000'. In addition, these penalties will be repeated for each 30-day period during which the offender fails to take corrective action in accordance with the replanting order. Additional class E fines are also outlined in the Act, ranging up to €2,500 in the event of conviction on indictment.

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? No.

- 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

- 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: Irish National Forest Standard; Ireland's Forest Strategy 2023-2030; Ireland's Forestry Programme 2023-2027 Measures (an appendix to Ireland's Forest Strategy Implementation Plan); and Ireland Forestry Standards Manual 2024
  - ☐ Yes, at regional level – they can be found here: ……
  - ☐ No

Please describe them and elaborate:

Ireland's National Forest Standard:

As part of Ireland's National Forest Standard[109], which details the criteria, indicators, and measures that comprise the national definition for Sustainable Forest Management, certain indicators and measures included objectives related to biodiversity. These include:

- Indicator 4.2: Area and type of forest. Measure 4.2.2: At local level, the area and type of forest relating to biodiversity is measured by: definition of habitats in forest plan; the open space component; the inclusion of maps showing the forest category, the species distribution and the age classification; length of hedgerows in forest units; and a list of protected areas and species within the forest units.
- Indicator 4.3: Habitat and species diversity. Measure 4.3.2: At local level, measures are information on biodiversity trends in plantation forests; and evidence of biodiversity planning.

Ireland's Forest Strategy 2023-2030

Section 5 of Ireland's Forest Strategy for 2023-2030[110] (the Strategy) outlines its 'Objectives, Values and Goals', albeit without any legal or regulatory underpinning. This section states that the Strategy aims to **increase forest cover** from 11% to 18% by 2050. In addition, the Strategy aims to achieve a greater diversity of trees and forest types, with a target that 50% of all newly established forests will be native or broadleaf. However, it is important to reiterate that neither of these targets is bound by national legislation or regulatory measures.

Ireland's Forestry Programme 2023-2027 (as an appendix to Ireland's Forest Strategy Implementation Plan):

Ireland's Forestry programme 2023-2027[111] consists of several measures that are introduced to achieve the objectives that are outlined by its national Forest Strategy 2023-2030. Relevant to biodiversity in forests, these measures include: 'A 20% broadleaf species component is now mandatory for all mixed forest types including Sitka spruce, supporting increased biodiversity and habitat linkages. There are over 50 different species of trees funded under the new Forestry Programme[112]. The **annual broadleaf** target has increased from 30% to 50% of total annual planting. This target will be assessed on the total area planted nationally.' (p. 41).

Ireland Forestry Standards Manual 2024

The Ireland Forestry Standard Manual[113] (the Manual), published in July 2024, is a supporting document for Ireland's Forestry Programme for 2023-2027. The Manual states that it aims to provide guidance on the operational requirements of different support schemes, such as the Irish Afforestation Scheme and Forest Road Scheme, which 'are subject to the conditions set out in

[109] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000.

[110] Forest Service, Department of the Marine and Natural Resources, 'Ireland's Forest Strategy 2023-2030', 2023.

[111] Department of Agriculture, Food & the Marine, *'Forest Strategy Implementation Plan including the Forestry Programme 2023-2027'*, July 2024.

[112] Department of Agriculture, Food & the Marine, *'Forest Strategy Implementation Plan including the Forestry Programme 2023-2027'*, July 2024.

[113] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

each of the respective scheme documents, as published by the Department' (p. 4). The Manual[114] relates to both the forestry support schemes funded by the government of Ireland under the Forestry Development Programme for 2023-2027 as well as referring to applications for a licence under the Irish Forestry Regulations 2017 and, for receiving government support in the form of grants under the Afforestation Scheme.

With that being said, Section 6 of the Manual outlines biodiversity requirements and setback distances for the purposes of making requests under the national Afforestation Scheme. The Manual stipulates **that up to 15% of the forest area** being requested for afforestation via the scheme must be identified as an Area for Biodiversity Enhancement (ABE), to include open spaces and retained habitat. According to the Manual, the types of features that an ABE should possess on an afforested site may include 'existing habitats and small biodiversity features, to setbacks and open spaces for future access, to areas subject to legal burden' (p.20).

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?

The Government of Ireland published its Climate Action Plan 2024[115] (the Climate Plan), which outlines the emissions profile of many of the country's key economic sectors, as well as proposed actions to achieve emissions reductions, including for the electricity sector, industry, the built environment and forestry.

Specifically, section 17.3.2 of the Climate Plan proposes a suit of 'Measures to Deliver [emissions] Reductions' that are geared towards the forestry sector in particular. This section of the Climate Plan reiterates the function of its complementary forest policy documents (Ireland's Forest Strategy (2023-2030 and Forestry Programme 2023-2027[116]). Moreover, several measures are identified that demonstrate how Ireland's forestry sector will support the climate action ambitions of the national government. These measures, which are largely devoid of specific targets or objectives linked to a particular year, include the following (p. 310-311):

- Delivery of the Ireland's Forest Strategy (2023-2030) and Forestry Programme 2023-2027[117], which includes a range of afforestation measures, including native woodland expansion and planting of small native trees areas;
- Continuing to support sustainable forest management (SFM) interventions across the entire forestry sector, through the Forestry Programme 2023-2027 and the Coillte Strategic Vision;
- Developing carbon farming as a key enabler to seek opportunities for private finance to deliver key sequestration, emissions reductions in drained organic soils, and other land use measures; and

[114] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

[115] Department of the Environment, Climate and Communications, 'Climate Action Plan 2024', 2024.

[116] Department of Agriculture, Food & the Marine, *'Forest Strategy Implementation Plan including the Forestry Programme 2023-2027'*, July 2024.

[117] Department of Agriculture, Food & the Marine, *'Forest Strategy Implementation Plan including the Forestry Programme 2023-2027'*, July 2024.

- Reviewing the CAP Strategic Plan following the amended EU LULUCF Regulation and Effort Sharing Regulation, and other developments such as the National Energy and Climate Plan, Nature Restoration Law, and Phase 2 of our national Land-use Review; among others.

In addition, section 17.3.3 of the Climate Plan[118] outlines how the national government aims to **increase afforestation and improve forest management for the purpose of carbon storage.** Reiterating its aim to implement their new Forest Strategy for 2023-2030 and the Forestry Programme for 2023-2027, the Climate Plan[119] commits to the following measures that aim to increase the carbon storage capabilities of Irish forests (p. 312-313):

- Incentivise increased afforestation to 8,000 ha per annum. This will start the process of having planting rates consistent with realising our 2030 ambition and contributing to achieving climate neutrality no later than 2050;
- Develop, assess, and adopt as appropriate Coillte's Strategic Vision which aims to capture additional CO2 in its forests, soils and wood products by 2050; and
- Continue to support SFM interventions across the entire forestry sector, among others.

[118] Department of the Environment, Climate and Communications, 'Climate Action Plan 2024', 2024.
[119] Department of the Environment, Climate and Communications, 'Climate Action Plan 2024', 2024.

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 Ireland, the sale or transfer of forest land, particularly when grant-aided under the Afforestation Scheme, is subject to specific legal requirements to ensure **compliance with scheme conditions** and **national forestry regulations.**

According to TEAGASC, the sale or transfer of grant-aided forestry land entails specific obligations to ensure compliance with the terms of the Afforestation Scheme. Owners must **notify** the DAFM Forestry Division in advance of any intended sale or transfer, including transfers to family members or changes in legal status due to events such as cautions, inhibitions, judgment mortgages, or enforced sales. This notification is crucial, as the forestry schemes represent long-term commitments tied to land ownership. Failure to inform the Forestry Division may result in the requirement to **repay all grants and premiums received since the date of planting.** It is essential for solicitors handling such transactions to be aware of these stipulations when drafting **contracts for sale.** Additionally, only the landowner is entitled to claim forestry premiums; unauthorised claims by non-owners can lead to the recovery of all payments made on the land in question. In cases where the original applicant is deceased, the Department should be notified promptly to facilitate the **transfer of grants and premiums to the new owner.** For lands planted before 31 December 2014, if the new owner does not qualify for 'farmer' status, the scheme will revert to the lower 'non-farmer' rate for a 15-year term. Under the Forestry Programme 2014-2020, the new owner is required to submit all necessary documentation no later than one year after the date of the deed of transfer or the settlement of a deceased applicant's estate. Adhering to these procedures ensures the continuity of scheme benefits and compliance with national forestry regulations.

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

In Ireland, the **subdivision** of land through sale or inheritance is governed by a framework of legal considerations designed to ensure sustainable land use and compliance with national policies. Key aspects include:

Planning Regulations: Subdividing land often necessitates planning permission, particularly when the resulting plots are intended for development. Local authorities evaluate applications based on factors such as zoning, land use, and environmental impact, in accordance with the Planning and Development Act 2000 and its subsequent amendments.

Agricultural Land Fragmentation: To prevent excessive fragmentation of agricultural land, which can undermine farm viability and sustainable land management, specific restrictions may apply to subdivisions. The Forestry Standards Manual 2024 provides guidelines to maintain optimal farm sizes and promote efficient land use practices.

Inheritance Considerations: The subdivision of land through inheritance is governed by the Succession Act 1965, particularly under Part VI, which deals with intestate succession. Sections

66 to 71 outline the distribution of an estate when a person dies without a will, specifying the rules for the allocation of shares to the surviving spouse, children, and other relatives.

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

In Ireland, several institutions provide comprehensive information related to the forest land market. The Society of Chartered Surveyors Ireland (SCSI) publishes detailed reports on the forestry land market, offering insights into market trends, land values, and investment opportunities. Their publication, "The Irish Forestry Land Market," provides in-depth analyses of the sector.

The DAFM releases annual forest statistics, including data on forest cover, ownership, and afforestation rates, which are valuable for understanding the broader context of the forestry sector. For example, it states that:

- In 2024, Seventy percent of the stocked forest area is less than 30 years of age.
- The average size of private grant-aided parcels of land afforested between 1980 and 2023 was 8.5 ha.
- Farmers have accounted for 81% of private lands afforested between 1980 and 2022.
- In 2022, 62% of the area afforested was by people aged 60 years or more. While 59% of the total area that received premium payments was owned by people aged 60 years or more.
- Felling licenses were issued during 2022, for the thinning of 25,044 ha and the clear-felling of 23,009 ha. The area felling licenses issued for clear-fells in the private sector increased significantly from 8,278 ha in 2021 to 14,006 ha in 2022.
- Approximately half of Ireland's forest estate is certified by international non-governmental organisations to promote good forest practice. The vast majority of this area is in the public forest estate, with 31,057 hectares of private forest currently certified.

Teagasc, the Agriculture and Food Development Authority, offers resources and publications on forestry, encompassing statistical data and market information, providing insights into forest management and economic aspects of forestry. For example it is stated that out of the 2,273 ha afforested in 2022, 2,225ha were on private land and 48ha were on public land.

- 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)

The Society of Chartered Surveyors Ireland (SCSI) publishes detailed reports on the forestry land market, offering insights into market trends, land values, and investment opportunities. Their publication, "The Irish Forestry Land Market," provides in-depth analyses of the sector. The annual report on Forestry Statistics in Ireland published by DAMF provide also some information on the sector.

However, no regular, detailed data on forest land transactions in Ireland has been found or is publicly available.

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

In Ireland, there are no specific regulations that directly address the leasing of forest land as a distinct category separate from general land leasing frameworks. However, the Forestry Standards Manual 2024 provides detailed guidance for leasing arrangements when applying for the Afforestation Scheme grant and premiums. These stipulations ensure clarity and compliance in the use of leased land for forestry purposes.

To be eligible for the Afforestation Scheme grant and premiums, applicants leasing land must provide specific documentation. The lease must meet several requirements. It must be stamped by the Revenue Commissioners or registered with the Property Registration Authority and have a minimum duration equal to the term of the scheme. Additionally, the lease must clearly specify the beneficiary of the timber crop and the party responsible for forest management throughout the lease period. It should also outline whether the lessee is entitled to apply for and benefit from licences under the Forestry Act 2014 and Forestry Regulations 2017, or avail of other grant schemes, without requiring the landowner's consent.

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

In Ireland, while there is no explicit legal obligation for forest owners to obtain insurance for their forest land or activities, the Forestry Standards Manual 2024 strongly recommends that they secure adequate insurance coverage. This recommendation is particularly pertinent to mitigating the risks associated with fire damage, including the financial burden of reconstitution. Forest owners are advised to carefully consider the potential consequences of fire damage and ensure that their insurance policies provide sufficient coverage for such eventualities. Furthermore, forest owners are also encouraged to obtain public liability insurance to address any safety and liability issues related to projects receiving funding under forestry schemes.

For forestry professionals, specific insurance obligations do apply. Registered Foresters and Forestry Companies participating in various forestry schemes are required to hold Professional Indemnity Insurance with a minimum coverage of €500,000 per claim. This requirement is part of the DAFM criteria for inclusion in the Register of Foresters & Forestry Companies.

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

No information was retrieved through desk research.

8. Forest companies, Forest incentives and taxation.

Forest Companies

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

According to the Irish Forestry Standards Manual 2024[120], 'the Department maintains a Register of Foresters & Forestry Companies who have been met various criteria set by the Department, including educational qualifications and Professional Indemnity Insurance. The registration of a Forestry Company confers the status of 'Registered Forester' on qualified foresters nominated by that company, and the company is responsible for its foresters' obligations and compliance with the various standards that apply in respect of applications certified on behalf of the company' (p.11).

The list of registered foresters, which is maintained by the Department of Agriculture, Food and the Marine (DAMF), is itself hosted on the Government of Ireland webpage[121] and is presented in two different formats, both PDF and XLS. In reference to the lists of registered foresters, the webpage states that 'Applications to a range of grant-aided schemes must be made through a registered forester. This includes the Afforestation Grant Scheme, the Woodland Improvement Scheme, the Forest Road Scheme and the Neighbourwood Scheme'.

According to the Register of Foresters and Forestry Companies (.XLS) document[122], last updated on 4 November 2024, there are 176 unique registered foresters in Ireland. Furthermore, the list is divided into several categories, each represented by a column, which includes the forester's name, company, address, county, mobile phone number, email address, area of operation, CPD accredited (yes or no), NWS course, Habitat Recognition Training and NTA's App Provider. A snapshot of the list of registered foresters in XLS format is shown in Figure 4, below.

[120] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

[121] Department of Agriculture, Food & the Marine, *List of registered foresters*, November 2024.

[122] Department of Agriculture, Food & the Marine, *Register of Foresters and Forestry Companies (XLS)*, 2024.

Figure 4: List of registered foresters and forestry companies

Department of Agriculture, Food and the Marine
Register of Foresters and Forestry Companies 04/11/2024

Name	Company	Address	Address	County		Mobile no
Barry Comiskey	Emerald Forestry Consulting Ltd	Hannover Road	Carlow	Carlow	059 9142673	086 3400608
Jose Angel Refoyo Vizan	Green Belt Ltd	Main st	Virginia	Cavan		087 3671333
Mossie Ryan	Green Belt Ltd	Main st	Virginia	Cavan	049 8548000	086 2588285
Justin Good		Derryhoo, Milltown	Belturbet	Cavan	049 9522180	087 7633943
George Beirne	Green Belt Ltd	Fáilte	Bawnboy	Cavan	049 8547521	086 2532326
Noel Cassidy		1 Keadue	Cathedral Road	Cavan		086 2532332
Billy Doyle	Green Belt Ltd	Main Street	Virginia	Cavan		087 3978794
Gerard Dunne	Green Belt Ltd	Main st	Virginia	Cavan	049 8548000	086 6012200
Ronan Gallagher	Green Belt Ltd	Main Street	Virginia	Cavan		087 7512125
Angus Dingwall	Green Belt Ltd	Main St	Virginia	Cavan		086 8356095
John McGarr	SWS Forestry Services Ltd	10 granary Drive Grange		Cavan, Monaghan, Sligo, Roscommon, Longford, Leitrim, Donegal		872324314
Richard Romer		Rathcrona Kilmaley	Ennis	Clare		087 3922899
Bernard Carey		Elva Derrycon Upper	Mountshannon	Clare		087 2361040
Padraig Egan	SWS Forestry Services Ltd	Hill Road	Killaloe	Clare	061 376304	087 2587817
Michael Doyle	The Forestry Company	East Park House	Marina Commercial Park	Cork	021 4322870	085 8810466
George Earle	County Tree Care	Hydro Hill	Tower	Cork	214385618	087 3328019
Michael Connelly	SWS Forestry Services Ltd	Burgatia	Rosscarbery	Cork	1800 928900	086 2583773
Stephen Murphy	The Forestry Company	East Park House	Marina Commercial Park	Cork	021 4322870	083 4506093
Rory Cullinane	Arbor Forest Management Ltd	Gullane	Clonakilty	Cork	021 2355300	086 0656428
Padraig O'Tuama	CCF Management	Dromanallig	Ballingeary	Cork	026 47212	086 2502585
Con Noonan	The Forestry Company	East Park House	Marina Commercial Park	Cork		083 8536901

Source: List of registered foresters (.XLS file format), Department of Agriculture, Food and the Marine, Government of Ireland. Accessed here.

- 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?

The regulation of forestry companies in Ireland operates through a dual system of general company law and forestry specific requirements set by the Irish Government's DAMF. The main legislative and regulatory instruments for forestry in Ireland – the Forestry Act 2014 and the Forestry Regulations 2017 – do not provide for specific company structures for forestry companies. Instead, companies must first be incorporated under standard company law, after which they can apply for registration as forestry companies using the DAMF's dedicated forestry register, as described above.

The Register of Foresters & Forestry Companies imposes additional requirements beyond standard corporate registration[123]. For example, this registration system emphasises certain professional standards and qualifications rather than creating separate legal corporate structures specific to the forestry sector. According to DAMF, registered forestry companies must meet a number of professional requirements, including[124]:

- Maintaining professional indemnity insurance with minimum coverage of €500,000 per claim;
- Annual insurance renewal; and
- Employment of qualified foresters meeting specific educational standards.

[123] Department of Agriculture, Food & the Marine, *Register of Foresters and Forestry Companies (XLS)*, 2024.

[124] Department of Agriculture, Food & the Marine, *Terms and Conditions for the Registration of Foresters and Forestry Companies*, 2020.

In addition to these professional requirements and compliance with the registration rules as outlined in the Government of Ireland's terms and conditions for the registration of foresters and forestry companies, DAMF also states that[125] the services provided by registered forestry companies are expected to adhere with a wide range of forestry standards, which are as follows:

- Society of Irish Foresters Code of Ethics and Professional Conduct
- The Forest Service Code of Best Forest Practice – Ireland
- Irish National Forest Standard
- The Forest Service Suite of Environmental Guidelines
- The principles of Sustainable Forest Management
- The terms and conditions of each scheme and the Forestry Standards Manual
- All relevant EU requirements and national legislation in force at the time

The registration system also creates a unique professional designation structure, whereby registration of a forestry company confers the status of 'registered forester' on qualified foresters nominated by that company, though this status only applies to work undertaken on behalf of the company.

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

In terms of small forest owners' access to company status, there are no explicit legal barriers in either the Forestry Act 2014[126] or the Forestry Regulations 2017[127] that prevent small forest owners from establishing companies. Although small forest owners are not explicitly defined in Irish legislation or regulations, in principle small forest owners can form companies under standard Irish company law like any other business entity. However, the practical requirements for registering as a forestry company do in turn create significant barriers that are likely to be more difficult to overcome for small operators with more limited access to human and financial resources.

For example, the registration system, as outlined in the Forestry Standards Manual 2024[128] and the Terms & Conditions for Registration of Foresters and Forestry Companies[129], imposes the following requirements on all forestry companies, which would include small operators:

- The need to employ foresters with specific qualifications (at least a standard bachelor's degree in forestry at National Framework of Qualifications Level 7 or equivalent);
- Maintenance of substantial professional indemnity insurance (€500,000 minimum coverage);
- Annual renewal requirements for professional insurance;
- Compliance with Irish forestry standards and the suite of environmental guidelines as mentioned above; and
- Meeting ongoing professional development and training requirements.

[125] Department of Agriculture, Food & the Marine, *Registration of Foresters and Forestry Companies*, 2024.

[126] LAW No 31 of 2014

[127] LAW No 191 of 2017

[128] Department of Agriculture, Food & the Marine, *Forestry Standards Manual*, July 2024.

[129] Department of Agriculture, Food & the Marine, *Terms and Conditions for the Registration of Foresters and Forestry Companies*, 2020.

While technically accessible, these requirements effectively mean that small forest owners would need significant resources and scale of operations in order to viably register as a forestry company. In view of the requirements stated by DAMF, the registration system for forest companies appears to be designed primarily for professional forestry service providers rather than small-scale forest owners managing their own holdings.

However, it is important to note that the Irish Government's legislative and regulatory framework for forestry, although not explicitly stated as such, provides an alternative pathway for small forest owners to use the services of registered foresters rather than establishing their own companies. As noted in the registration documentation, forest owners can engage registered foresters or forestry companies to prepare, certify, and submit applications on their behalf for various forestry schemes (e.g. grants for afforestation) and activities. This arrangement would appear to indicate that Ireland's forest policy framework envisions small forest owners as clients of professional forestry companies rather than as operators themselves. In fact, small owners benefit from forestry schemes as the 2024 annual report on Forestry Statistics states that the average size of private grant-aided parcels of land afforested between 1980 and 2023 was 8.5 ha.

Forest incentives and taxation

- 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.

Yes, the Government of Ireland's Department of Agriculture, Food and the Marine (DAMF) has established a complex and wide-ranging framework of subsidies and financial support mechanisms for forest owners and managers, a key feature of which is that receipt of state forestry grants (and felling licences) is conditional upon adherence with Irish principles of Sustainable Forest Management (SFM). As noted earlier in this report, these principles are detailed in the Irish National Forest Standard[130], which contains Ireland's SFM criteria and indicators for determining whether SFM is being achieved, as well as the Irish Code of Best Forest Practice[131], and the suite of environmental guidelines that are published by DAMF. The combined result of these requirements ensures that any state financial support for forestry inherently promotes and implements SFM practices by the forestry actors concerned.

According to Ireland's Forest Statistics 2024[132], the Government of Ireland and the EU have invested substantially into this conditional support framework, with €2.77 billion of forestry-related expenditures since 1993 (to 2023) on afforestation and other forest support measures meeting SFM requirements. The current framework of subsidies for forestry activities includes but is not limited to the following key components:

[130] Department of Agriculture, Food & the Marine, 'Irish National Forest Standard', 2000.

[131] Collins, K. D., Gallagher, G., Gardiner, J. J., Hendrick, E., McAree, D., 'Code of Best Forest Practice - Ireland', Forest Service, Department of the Marine and Natural Resources, Dublin, 2000.

[132] Department of Agriculture, Food & the Marine, 'Forest Statistics – Ireland 2024', 2024.

Main Afforestation Programme

The largest component of forest subsidies in Ireland is the Main Afforestation Programme, which in 2023 provided €61.1 million in state funded support through the following financial instruments:

- 1st instalment grants (€7.5 million);
- 2nd instalment grants (€3.7 million); and
- Annual premium payments (€49.9 million).

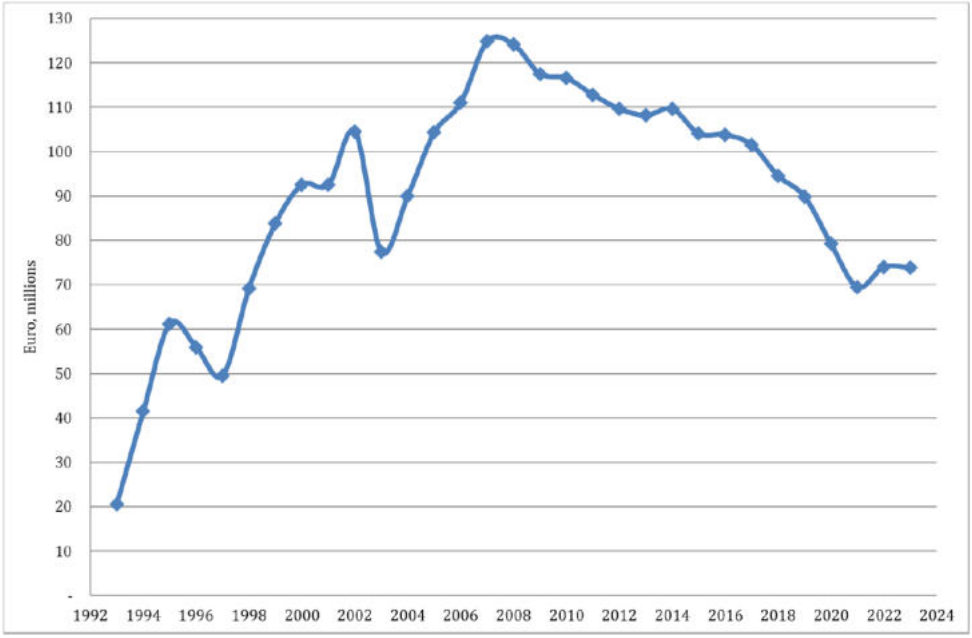
Support Schemes for Sustainable Forest Management

Additional targeted support schemes in 2023 totalled €10.1 million, including for:

- Forest roads infrastructure (€3.5 million);
- Reconstitution support for forests affected by natural damages (€1.2 million);
- Woodland improvement scheme (€378,000);
- Native woodland conservation (€680,000);
- Environmental assessments (€2.1 million); and
- Forest environmental conservation (€236,000).

The data presented in Ireland's Forest Statistics 2024 report[133] indicates that while total expenditure on forestry has declined from its peak of around €120 million in 2010, the Irish government continues to provide a substantial framework of financial support for forestry related activities, with €73.8 million allocated for funding in 2023. In addition, these figures are taken from Table 49 of Ireland's Forest Statistics 2024 report, which provides a more detailed breakdown of annual government expenditure on forestry from 2011 to 2023.

Figure 5: Total government expenditure on forestry (1993-2023)



Source: Forest Statistics Ireland 2024, Department of Agriculture, Food and the Marine, Government of Ireland.

[133] Department of Agriculture, Food & the Marine, 'Forest Statistics – Ireland 2024', 2024.

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

Forest companies and forest owners in Ireland are subject to several distinct tax regimes, with certain exemptions specifically applicable to commercial forestry operations. The key taxes and their associated provisions are as follows:

Income Tax / Corporation Tax

As explained by Teagasc[134] and detailed in Revenue Ireland's Tax and Duty Manual (Part 07-03-09)[135], income derived from the occupation of woodland in Ireland which is managed on a commercial basis and with a view to realising profits is **exempt from income tax and corporation tax** under Section 232 of the Taxes Consolidation Act (TCA) 1997. However, this exemption does not extend to the Universal Social Charge (USC) or from Pay Related Social Insurance (PRSI). These two charges are discussed in more detail later in this section.

In addition, Revenue Ireland's Tax and Duty Manual clarifies that although forestry is not generally considered to be a trade, it is assessed under Case IV of Schedule D for tax purposes. The basis of assessment is set out in Section 74 of the TCA 1997, which states that Case IV profits are taxed on the full amount arising in the year of assessment.

Relevant Contracts Tax (RCT)

According to Revenue Ireland[136], the RCT, which is a withholding tax, applies to certain payments by principal contracts made to subcontractors in the forestry sector, among others. The applicable rates are 0%, 20%, and 35%. Furthermore, Section 530A(1)(b)(iii) of the TCA 1997 specifies that the RCT applies to a **person carrying out a business** which includes the processing of wood from thinned or felled trees, or to those who supply thinned or felled trees for the purpose of processing.

More specifically, the RCT applies to 'Forestry operations', which include the following activities:

- Thinning, looping or felling trees in woods, forests or other plantations;
- Planting trees in woods, forests or other plantations (effective as of 6 October 1997);
- Maintaining woods, forests and plantations and preparing land, including woods or forests which have been harvested, for planting (effective as of 6 October 1997)'
- Haulage or removal of thinned, lopped or felled trees;
- Processing (including the cutting or preserving of) wood from thinned, lopped or felled trees in sawmills or other similar premises; and
- Transporting someone else's materials or machinery (known as 'haulage for hire') for use in any of the above operations.

Capital Gains Tax (CGT)

For individuals, Section 564 of the TCA 1997 provides that the value of standing timber is not taken into account for the purposes of the CGT when disposing of woodland. While the gains made from the sale, exchange, or gift of the underlying land remains subject to CGT at the

[134] Teagasc, 'Forestry and Taxation', 2024.

[135] Department of Agriculture, Food and the Marine, *Stamp Duty Manual Part 7: Exemptions and Reliefs*, Government of Ireland, March 2024.

[136] Revenue Ireland, 'Relevant Contracts Tax (RCT)', 2024.

current rate of 33%, any taxable gains are limited to the amount exceeding the inflation-adjusted cost basis. This may require splitting the valuation between the land and timber components. Moreover, it is important to note that this exemption in Section 564 of the TCA 1997 only applies to individuals – companies must pay CGT on the entire proceeds from woodlands, including both the land and timber values.

Capital Acquisitions Tax (CAT)

According to Part 11 of Revenue Ireland's Tax and Duty Manual (Part 11 – Agricultural Relief – CAT Manual)[137], the Capital Acquisitions Tax (CAT) applies to transfers of forestry assets, including gifts and inheritances, but is subject to certain reliefs and exemptions for agricultural property. Critically, Section 89 of the Capital Acquisitions Tax Consolidation Act (CATCA) 2003, 'Agricultural Relief' is available for gifts and inheritances of agricultural propriety, which includes woodlands, provided that certain conditions are met. The primary requirement is that agricultural property must be taken by an individual who qualifies as a 'farmer' on the valuation date, which involves satisfying both an asset test and an active farmer test: both tests and their exact requirements are detailed by Part 11 of Revenue Ireland's Tax and Duty Manual.

Upon meeting these conditions, Section 89(2) of the CATCA 2023 states that agricultural relief can significantly reduce the taxable market value of the agricultural property (as defined by Section 89(1)) inherited by 90%. In the case of woodland in particular, although the asset test and the active farmer test do not apply directly to trees or underwood growing on agricultural land, the beneficiary must still satisfy both tests in respect of the underlying agricultural land in order to qualify for the relief. It is also important to note that the agricultural property must be held by the beneficiary for at least 6 years from the valuation date of the gift or inheritance.

The relief is subject to potential clawback if the agricultural property is disposed of within 6 years and the proceeds are not reinvested in other qualifying agricultural property. Moreover, as per Section 102A of the CATCA 2023, development land has an extended clawback period of 10 years. In addition, the relief may be withdrawn if the beneficiary or tenant ceases to qualify as an active farmer within 6 years of the gift or inheritance.

More recently, from 21 December 2021, there are new filing requirements for those claiming agricultural relief. Beneficiaries are required to file an IT38 CAT return irrespective of the size of the benefit's value or whether there arises any CAT liability. In addition, if agricultural relief is clawed back, the individual must file an additional CAT return to reflect the clawback relief and pay the remaining amount of the tax that may be due.

[137] Revenue, *Tax and Duty Manual Part 11 - Agricultural Relief - CAT Manual*, September 2024.

Value Added Tax (VAT)

According to Teagasc[138], commercial forestry operations are regarded as agricultural production and exempt from VAT, but this exemption can be waived. The VAT rates applicable to forestry activities are:

- 13.5% for forestry services (planting, felling etc.);
- 23% for the sale of timber;
- 13.5% for firewood; and
- 23% for forest land.

In addition, an unregistered woodland owner can add a flat-rate VAT of 4.8% (as of 01.01.2024) to an invoice to compensate for VAT inputs that were incurred but cannot be recovered.

Stamp Duty

Teagasc[139] also notes that a Stamp Duty applies to the transfer of forestry land in accordance with the following rates:

- 7.5% for non-residential property;
- 1% for residential property up to a value of €1 million; and
- 2% for residential property over €1 million in value.

However, timber grown on commercial woodland that occupies at least 75% of the land is exempt from Stamp Duty, although the underlying land remains liable. Moreover, transfers of woodland property between spouses as well as within group-related companies are also exempt.

Pay Related Social Insurance (PRSI)

Next, profit earned from commercial woodland is fully applicable to the PRSI. In this case, Revenue Ireland[140] states that farmers pay a flat rate of 4%, as detailed by Class S of the PRSI, which includes self-employed persons (including farmers), company directors, sole traders, and certain persons whose income from all rents and investments from all sources combined equals to or exceeds €5,000 per annum.

Universal Social Charge (USC)

Finally, income from commercial woodlands, including the forest premium, is applied for the purposes of the USC. The following rates apply as of 1 January 2024:

- 0.5% on income up to €12,012;
- 2.0% on income from €12,013 to €25,760;
- 4.0% on income from €25,761 to €70,044;
- 8.0% on income over €70,044; and
- 11.0% on self-employment income over €100,00.

[138] Teagasc, 'Forestry and Taxation', 2024.

[139] Teagasc, 'Forestry and Taxation', 2024.

[140] Department of Social Protection, *The different classes of Pay-Related Social Insurance (PRSI)*, 2024.

Forest Grants and Premiums

The amount of planting grants and forest premiums paid under various afforestation schemes is exempt from tax under section 18 Finance Act 1969 and Section 232(2) TCA 1997. It is also important to note that expenses or capital allowances relating to expenditure incurred in connection with the preparation of land for afforestation or the subsequent planting or management of the afforested area are not allowable for tax purposes. Similarly, interest on money borrowed to purchase land for afforestation or to purchase trees or develop forestry is not allowable for tax purposes.

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 Ireland, the Forestry Act 2014 (the Act)[141] and the Forestry Regulations 2017 (the Regulations)[142] provide a legal and regulatory framework for enforcing compliance with the legal requirements of forest management. The primary responsibility for enforcement lies with the Minister for Agriculture, Food and the Marine, who has the power to appoint authorised officers under Section 23 of the Act[143]. These officers play a crucial role in the enforcement framework, with Section 24 granting them extensive powers to ensure compliance. These powers include the authority to enter and inspect lands, examine records, take samples, require information from relevant persons and seize materials relevant to potential violations.

Section 27 of the Act sets out a number of offences and associated penalties which are enforced through the court system. These cover a range of offences including contravening licence conditions, obstructing authorised officers and causing damage to trees without proper authorisation. Courts are instructed to consider the extent of environmental damage when imposing penalties, which can include substantial fines and imprisonment.

Furthermore, the Minister has the power to issue replanting orders under Section 26 in cases of illegally felled trees or damaged forests. Failure to comply with these orders constitutes an offence, adding another layer to the enforcement mechanism. The Act also empowers the Minister to initiate and prosecute summary proceedings for offences under Section 28[144]. In addition, the Regulations, in particular, add specific procedures and criteria for licensing, environmental assessment and public consultation, which enhance the enforcement capabilities outlined in the Act.

Key enforcement measures, as per the Act and the Regulations[145], include:

1. Powers of Authorised Officers (Act, Section 24, elaborated in Regulations). Enforcement body: Authorised officers appointed by the Minister.
   - Enter and inspect lands and places.
   - Examine records and take samples.
   - Require information from relevant persons.
   - Seize relevant materials.
2. Licensing and Compliance (Regulations, Part 2-5). Enforcement body: Minister for Agriculture, Food and the Marine.
   - Detailed requirements for applications for felling, afforestation, forest road works, and aerial fertilisation licenses.

[141] LAW No 31 of 2014
[142] LAW No 191 of 2017
[143] LAW No 31 of 2014
[144] LAW No 31 of 2014
[145] LAW No 31 of 2014; LAW No 191 of 2017

- Mandatory site notices at land entrances for licensed activities (Regulation, Section 4), which must be clearly legible, weather-resistant, and maintained throughout the operation. These notices must include the licence number and contact information for further details.
- Restrictions on aerial fertilisation (Regulation, Section 8).

3. Environmental Impact Assessment (Regulations, Part 7). Enforcement body: Minister for Agriculture, Food and the Marine.
- Mandatory EIA for larger-scale forestry projects.
- Minister's power to require EIA for sub-threshold developments likely to have significant environmental effects.

4. Appropriate Assessment for Natura 2000 sites (Regulations, Part 8). Enforcement body: Minister for Agriculture, Food and the Marine.
- Assessment of potential impacts on European sites.
- Power to revoke licenses or vary conditions if significant effects are likely.

5. Offences and Penalties (Act, Section 27). Enforcement body: Courts.
- Establishes offenses for various violations of the Act and Regulations.
- Penalties include fines and imprisonment, with courts considering extent of damage when imposing penalties.

6. Prosecution of Offences (Act, Section 28). Enforcement body: Minister for Agriculture, Food and the Marine.
- The Minister may bring and prosecute summary proceedings for offences.

7. Replanting Orders (Act, Section 26). Enforcement body: Minister for Agriculture, Food and the Marine.
- The Minister may issue replanting orders for illegally felled trees or damaged forests.
- Non-compliance with replanting orders is an offence.

8. Public Consultation and Transparency (Regulations Part 6). Enforcement body: Minister for Agriculture, Food and the Marine.
- Mandatory public consultation for license applications.
- Publication of decisions and reasons.

9. Penal Provisions (Regulation, Section 22). Enforcement body: Courts.
- Specific regulations (Sections 4 and 8) are designated as penal provisions, allowing for direct prosecution.

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?

Ireland's legal framework offers significant enabling mechanisms for SFM. The Forestry Programme 2023-2027, aligned with the national Forest Strategy and Implementation Plan 2023-2030, provides financial incentives that encourage afforestation, biodiversity conservation, and climate adaptation. Grant schemes under this programme, such as those for native woodland establishment, offer direct economic support to forest owners, promoting sustainable practices. Furthermore, guidelines like the Forestry Standards Manual 2024 offer comprehensive technical support, ensuring that forest operations align with sustainability principles.

Institutional structures also play a pivotal role in enabling SFM. The DAFM oversees forestry governance with a centralised approach, ensuring uniformity across national policies. Moreover, organisations like Coillte, Ireland's state forestry company, contribute to SFM through their management of public forests and promotion of certification standards. Collaboration between public and private sectors, alongside robust financial and technical support mechanisms, forms a strong basis for advancing SFM practices in the country. Nonetheless, addressing administrative barriers and ensuring streamlined processes remain critical to fostering broader participation, particularly among small forest owners.

The implementation of Sustainable Forest Management (SFM) in Ireland faces both legal and regulatory barriers, alongside enabling factors that foster its advancement. A primary challenge is the complexity of the regulatory framework governing forestry activities, which involves multiple overlapping legal instruments. For instance, while the Forestry Act 2014 and Forestry Regulations 2017 are the main pillars of forest governance, their integration with other laws, such as the Wildlife Acts, creates procedural challenges for forest owners. Licensing requirements for forestry activities like tree felling and afforestation can be perceived as administratively burdensome, particularly for small forest owners, who may lack the resources or expertise to navigate these processes[146]. Similarly, obligations under EIA obligations, while critical for conservation, may inadvertently act as disincentives for private forest management due to their complexity and associated costs.

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

The implementation of a closer-to-nature approach in forest management in Ireland encounters specific legal and regulatory challenges, alongside opportunities within the current framework. The primary obstacles stem from the entrenched focus on commercial forestry and the predominance of monoculture plantations, particularly Sitka spruce, which accounts for 45% of the forested area. This historical emphasis on economic productivity limits the broader adoption

[146] Irish Farmers Journal, 2024. Challenges facing forest owners. Available at: https://www.farmersjournal.ie/more/forestry/challenges-facing-forest-owners-809249

of diverse and ecologically sensitive forest management practices central to closer-to-nature forestry.

A significant legal barrier is the requirement for replanting following tree felling, as mandated under the Forestry Act 2014. While replanting obligations aim to maintain forest cover, they do not always align with ecological goals, as the policy tends to favour the re-establishment of similar tree species, often conifers. This can hinder the diversification necessary for closer-to-nature management, which prioritises mixed species and the preservation of natural regeneration.

Another challenge lies in the limited availability of expertise and technical support tailored to closer-to-nature forestry. Small forest owners, who form a substantial portion of Ireland's private forestry sector, often face capacity constraints in adopting complex ecological practices. While organisations such as Teagasc provide training and advisory services, the focus tends to be on conventional forest management, leaving a gap in support for nature-oriented approaches.

Ireland's forestry policy framework, however, does offer enabling mechanisms that could facilitate a closer-to-nature approach. The 2023-2030 Forest Strategy and its associated Forestry Programme 2023-2027 promote biodiversity-focused practices, supported by financial incentives for establishing native woodlands and enhancing ecological connectivity.

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

The main legal drivers for implementing a closer-to-nature approach in forest management in Ireland are embedded within the framework of national legislation, European Union directives, and policy instruments that promote ecological sustainability. Central to these drivers is the Forestry Act 2014, which outlines the principles of SFM and grants the DAFM authority to enforce practices that integrate biodiversity conservation, water quality, and ecosystem health into forest management. This legal foundation provides a platform for closer-to-nature forestry, which aligns closely with the SFM objectives established under Irish law.

The European Union's directives, particularly the Habitats and Birds Directives transposed into Irish law through the S.I. No. 477/2011 European Communities (Birds and Natural Habitats) Regulations 2011, serve as critical legal drivers. These regulations mandate the protection of species and habitats, compelling forest managers to incorporate biodiversity-focused practices into their operations. Natura 2000 designations further reinforce the integration of closer-to-nature principles, requiring management activities in these areas to prioritise ecological integrity over purely commercial objectives.

Ireland's Forestry Standards Manual 2024 further operationalises these legal drivers by providing detailed guidelines for sustainable practices, including natural regeneration, the creation of mixed-species forests, and measures to protect soil and water.

10.2.

Legal or regulatory gaps in national forest legislation

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

1. **Complexity and Administrative Burden**

The current regulatory framework governing forest management is characterised by its complexity, with overlapping legal requirements stemming from national laws, EU directives, and sectoral guidelines. While these frameworks aim to promote sustainability, their intricate nature creates administrative challenges, particularly for small forest owners. Licensing processes for activities such as tree felling and afforestation, including mandatory EIAs, can be cumbersome and time-consuming. Streamlining these processes without compromising environmental safeguards would reduce barriers to effective forest management.

2. **Limited Technical and Financial Support for Small Forest Owners**

Small forest owners, who constitute a significant portion of Ireland's private forestry sector, face challenges in navigating regulatory requirements and adopting sustainable practices[147]. While policy programmes provide financial incentives, there is a lack of targeted support to enhance capacity and provide tailored guidance for smallholders adopting closer-to-nature approaches.

3. **Fragmentation of Technical Guidance**

While Ireland has developed a range of forestry guidelines, such as the Forest Biodiversity Guidelines and the Forestry Standards Manual 2024, their fragmented nature complicates their application. A unified, legally binding framework for sustainable forestry practices would bridge this gap.

4. **Inadequate Alignment Between Forestry and Broader Environmental Legislation**

Ireland's forestry laws do not consistently align with other critical environmental legislation, such as the Wildlife Acts and the Birds and Habitats Regulations. This misalignment can lead to confusion and inefficiencies, particularly in managing areas of ecological sensitivity where multiple regulatory regimes apply. Greater harmonisation is needed to ensure cohesive management strategies.

[147] Irish Farmers Journal, 2024. Challenges facing forest owners. Available at: https://www.farmersjournal.ie/more/forestry/challenges-facing-forest-owners-809249

National experts on forest legislation and references

- **Please provide the names and contacts of 3 to 5 experts in forest legislation in your country:**
  - **Fergus Moore:** Head of Division, Forest Sector Development, Department of Agriculture, Food and the Marine, Government of Ireland. Fergus.Moore@agriculture.gov.ie
- 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.

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