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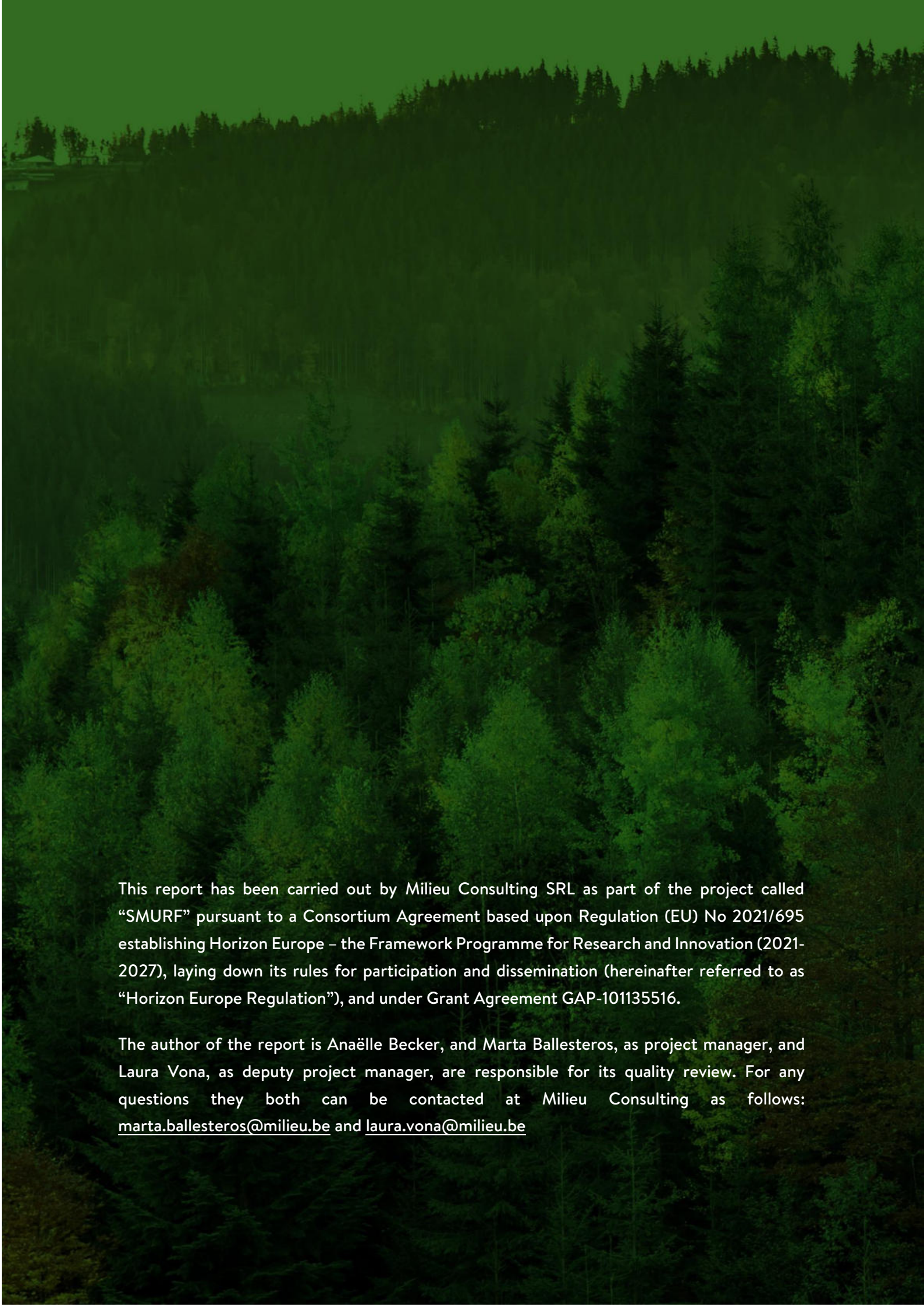
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Luxemburg

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

Executive Summary

Forest management in Luxembourg is governed by the Forest Section of the Environment Code, which consolidates forest-specific laws into a unified framework. The most significant of these is the Forest Law, adopted in August 2023, which establishes a coherent and modernised legal framework prioritising sustainability and biodiversity conservation.

Forest ownership is divided between public and private entities. Public owners include the State, municipalities, syndicates of municipalities, public institutions, and legal entities under public law. Private ownership encompasses all other forest owners. Ownership of forest land, like other immovable property, must be registered in cadastral documentation, maintained by the Land Registry and Topography Administration.

Forest owners have the right to harvest forest products and exercise hunting rights. Public forests are managed by the Nature and Forest Agency (ANF) under strict Sustainable Forest Management (SFM) requirements and closer-to-nature forestry principles. The ANF is responsible for all management obligations but operates under limitations, as forest owners retain approval rights for management plans and timber sales. Private forest owners enjoy significant autonomy in managing their land, provided they adhere to sustainability principles and general forestry standards. Obligations for private owners include notifying authorities about logging, permitting public access, and refraining from certain prohibited practices.

SFM is defined in the Forest Law. In public forests, it is closely tied to closer-to-nature forest management, with detailed requirements outlined in Grand Ducal Regulations. Municipalities practising SFM may obtain certification. For private forests, SFM is largely promoted through voluntary practices and certifications, aside from specific prohibited activities mandated by the Forest Law.

Private forest owners are encouraged to adopt sustainable forestry practices through subsidies for environmental conservation and regeneration efforts. Public forest owners are also eligible for some of these subsidies. The forest land market allows free buying and selling of forest land, although public entities have a preferential acquisition right for land located in protected areas of national interest. There are no specific tax exemptions for forest owners, who are taxed based on income generated from forestry activities.

Key recommendations to improve sustainable forest management in Luxembourg include enhancing coordination among fragmented forest owners, strengthening regulations and incentives for SFM and closer-to-nature approaches among private forest owners, and expanding financial incentives beyond protected areas to encourage broader adoption of SFM and closer-to-nature practices across all forested regions. Moreover, Luxembourg should consider revising the National Forest Programme or adopting a new Forest Strategy to reflect current environmental challenges, integrate best practices, and strengthen monitoring and enforcement mechanisms.

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

35% of Luxembourg's territory is covered by forest. Luxembourg's small land area and high population density pose challenges for balancing forest conservation with land use demands. While the legislation used to be very fragmented, with some sources dating back to the 17th and 18th centuries, it was recently updated to improve coherence, ensure the sustainable management of forests, conserve and enhance biological diversity in forest ecosystems, maintain the health and vitality of forests so that they can contribute to the carbon cycle, and to maintain and promote forestry and the forest economy[1].

1.2. Basic legal instruments

Luxembourg's legal system is a system of civil law. The sources of law relevant to this study are as follows:

- Laws (*lois*), which are adopted by the Chamber of Deputies;
- Grand-Ducal Regulations (*règlements grand-ducaux*), which are issued by the Grand Duke to implement or specify laws passed by the legislature, ensuring the practical application of legislative principles;
- Administrative orders (*arrêtés*), which are issued by a government authority, such as a minister or a high-ranking official, to enforce specific aspects of a law or regulation, and are typically more limited in scope than Grand-Ducal Regulations;
- Circulars (*circulaires*), which are official documents issued by ministries or other public authorities to provide guidance on the interpretation and application of laws and regulations, and are not legally binding;
- Instructions, which are directives given by higher administrative bodies to their subordinate entities, often within specific ministries or departments, and are generally internal and non-binding on the public.

Forests are primarily regulated by sources regrouped in the **Forest section of the Environment Code**[2]. Other legal sources apply to forests such as in the areas of nature conservation and land-use planning. Moreover, rules related to taxes, forest companies and property rights fall under the general regime and are not specific to forests.

[1] Draft Forest Law (*Projet de loi sur les forêts*)
[2] Environment Code

The main relevant legal sources specific to forests, which are all mentioned in the Forest section of the Environment Code, are:

- Order of 8 May 1922, on the management of public forests[3]
- Grand-Ducal Regulation of 31 July 1995 implementing Article 27 of the Law of 7 April 1909 on the reorganisation of the Water and Forest Agency[4]
- Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems[5]
- Forest Law of 23 August 2023[6] (currently under revision[7])
- Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests[8]
- Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests[9]
- Grand-Ducal Regulation of 25 September 2023 on the sale of timber from public forests[10]
- Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests[11]

[3] Order of 8 May 1922, on the management of public forests (*Arrêté du 8 mai 1922, concernant le service d'aménagement des bois administrés*)
[4] Grand-Ducal Regulation of 31 July 1995 implementing Article 27 of the Law of 7 April 1909 on the reorganisation of the Water and Forest Agency (*Règlement grand-ducal du 31 juillet 1995 portant exécution de l'article 27 de la loi du 7 avril 1909 sur la réorganisation de l'administration des Eaux et Forêts*)
[5] Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems (*Règlement grand-ducal du 3 mars 2022 instituant un ensemble de régimes d'aides pour l'amélioration de la protection et de la gestion durable des écosystèmes forestiers*)
[6] Forest law of 23 August 2023 (*Loi du 23 août 2023 sur les forêts*)
[7] Projet de loi portant modification de la loi modifiée du 18 juillet 2018 concernant la protection de la nature et des ressources naturelles, portant modification de la loi du 23 août 2023 sur les forêts et portant modification de la loi modifiée du 19 juillet 2004 concernant l'aménagement communal et le développement urbain (*Projet de loi portant modification de la loi modifiée du 18 juillet 2018 concernant la protection de la nature et des ressources naturelles, portant modification de la loi du 23 août 2023 sur les forêts et portant modification de la loi modifiée du 19 juillet 2004 concernant l'aménagement communal et le développement urbain*)
[8] Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests (*Règlement grand-ducal du 25 septembre 2023 fixant les modalités d'exécution des travaux dans les forêts publiques*)
[9] Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests (*Règlement grand-ducal du 25 septembre 2023 déterminant les principes et les procédures d'élaboration et d'approbation des documents d'aménagement des forêts publiques*)
[10] Grand-Ducal Regulation of 25 September 2023 on the sale of timber from public forests (*Règlement grand-ducal du 25 septembre 2023 concernant la vente des bois provenant des forêts publiques*)
[11] Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests (*Règlement grand-ducal du 25 septembre 2023 définissant les principes de la sylviculture proche de la nature à appliquer dans les forêts publiques*)

- **Non-binding instruments:**
  - Ministerial circular of 3 June 1999 on guidelines for closer-to-nature forestry[12]
- Instructions of 18 November 1952 on the management of forests subject to the forestry regime[13]
- Instructions of 11 March 1987 amending and supplementing those of 18 November 1952 on the management of forests subject to the forestry regime[14]

Other relevant sources on environmental law, which are mentioned in other parts of the Environment Code, are:

- Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas[15]
- Grand-Ducal Regulation of 12 May 2017 establishing a set of support schemes to improve the protection and sustainable management of forest ecosystems[16]
- Law of 18 July 2018 on the protection of nature and natural resources[17] (currently under revision[18])
- Grand-Ducal Regulation of 1 August 2018 on protected biotopes and habitats[19]
- Grand-Ducal Regulation of 1 March 2019 on the content of the summary assessment and the content of the impact assessment provided for by the law of 18 July 2018 on the protection of nature and natural resources[20]

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[12] Ministerial circular of 3 June 1999 on guidelines for closer-to-nature forestry (*Circulaire ministérielle du 3 juin 1999 concernant les lignes directrices d'une sylviculture proche de la nature*)

[13] Instructions of 18 November 1952 on the management of forests subject to the forestry regime (*Instructions du 18 novembre 1952 concernant l'aménagement des forêts soumises au régime forestier*), available in the Environment Code (p. 1161).

[14] Instructions of 11 March 1987 amending and supplementing those of 18 November 1952 on the management of forests subject to the forestry regime (*Instructions du 11 mars 1987 modifiant et complétant celles du 18 novembre 1952 concernant l'aménagement des forêts soumises au régime forestier*), available in the Environment Code (p. 1168).

[15] Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas (*Règlement grand-ducal du 10 septembre 2012 instituant un ensemble de régimes d'aides pour la sauvegarde de la diversité biologique en milieu rural, viticole et forestier*)

[16] Grand-Ducal Regulation of 12 May 2017 establishing a set of support schemes to improve the protection and sustainable management of forest ecosystems (*Règlement grand-ducal du 12 mai 2017 instituant un ensemble de régimes d'aides pour l'amélioration de la protection et de la gestion durable des écosystèmes forestiers*)

[17] Law of 18 July 2018 on the protection of nature and natural resources (*Loi du 18 juillet 2018 concernant la protection de la nature et des ressources naturelles*)

[18] Draft law amending the amended law of 18 July 2018 on the protection of nature and natural resources, amending the forest law of 23 August 2023 and amending the amended law of 19 July 2004 on municipal planning and urban development (*Projet de loi portant modification de la loi modifiée du 18 juillet 2018 concernant la protection de la nature et des ressources naturelles, portant modification de la loi du 23 août 2023 sur les forêts et portant modification de la loi modifiée du 19 juillet 2004 concernant l'aménagement communal et le développement urbain*)

[19] Grand-Ducal Regulation of 1 August 2018 on protected biotopes and habitats, specifying the protected biotopes, habitats of Community interest and habitats of species of Community interest for which the conservation status has been assessed as unfavourable, and specifying the related reduction, destruction or deterioration measures (*Règlement grand-ducal du 1er août 2018 concernant les biotopes protégés et habitats, précisant les biotopes protégés, les habitats d'intérêt communautaire et les habitats des espèces d'intérêt communautaire pour lesquelles l'état de conservation a été évalué non favorable, et précisant les mesures de réduction, de destruction ou de détérioration y relatives*)

[20] Grand-Ducal Regulation of 1 March 2019 on the content of the summary assessment and the content of the impact assessment provided for by the law of 18 July 2018 on the protection of nature and natural resources (*Règlement grand-ducal du 1er mars 2019 concernant le contenu de l'évaluation sommaire et le contenu de l'évaluation des incidences prévues par la loi du 18 juillet 2018 concernant la protection de la nature et des ressources naturelles*)

- Grand-Ducal Regulation of 30 September 2019 on support for improving the natural environment[21]
- Grand-Ducal Regulation of 10 February 2021 making the 'landscape' sectoral plan compulsory[22]
- Grand-Ducal Regulation of 16 April 2021 establishing a premium for the provision of ecosystem services in forests[23] (currently under revision[24])
- Law of 30 July 2021 creating a nature pact with municipalities[25]
- Law of 14 July 2023 reorganising the Nature and Forest Agency[26]

1.3. Basic Regulatory framework

Luxembourg has adopted different strategies which set out objectives and measures for forest management. In 2004, it adopted a National Forest Programme[27], a strategic framework aimed at promoting sustainable forest management, to meet the requirements of the conventions on biological diversity, climate change, the Forest Declaration and the Rio conferences. This plan, the vision of which is to achieve an ideal forest capable of responding to the many demands made on it by society, has three main objectives, namely forest resources, CO2 stock and the production function; forest health, biodiversity and protection forests; and the socio-economic functions of the forest. To achieve these objectives, the plan is broken down into strategies and measures.

Luxembourg has adopted other strategies which have an impact on forest management:

- **Third National Sustainable Development Plan[28]:**

Adopted in 2019, it is the main instrument for implementing the United Nations' Agenda 2030 and its 17 Sustainable Development Goals (SDGs). Among the 10 national priority work areas, priority 7 relates to stopping the degradation of the environment and respecting the capacity of natural resources. It entails measures to achieve SDG 15 (conserving life on land) which includes protecting and restoring terrestrial ecosystems, sustainably managing forests, combatting desertification, and halting and reversing land degradation and stopping biodiversity loss.

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[21] Grand-Ducal Regulation of 30 September 2019 on support for improving the natural environment (*Règlement grand-ducal du 30 septembre 2019 concernant les aides pour l'amélioration de l'environnement naturel*)

[22] Grand-Ducal Regulation of 10 February 2021 making the 'landscape' sectoral plan compulsory (*Règlement grand-ducal du 10 février 2021 rendant obligatoire le plan directeur sectoriel « paysages »*)

[23] Grand-Ducal Regulation of 16 April 2021 establishing a premium for the provision of ecosystem services in forests (*Règlement grand-ducal du 16 avril 2021 instituant une prime pour la fourniture de services écosystémiques en milieu forestier*)

[24] Draft Grand-Ducal Regulation amending the Grand-Ducal Regulation of 16 April 2021 establishing a premium for the provision of ecosystem services in forest environments (*Projet de règlement grand-ducal modifiant le règlement grand-ducal du 16 avril 2021 instituant une prime pour la fourniture de services écosystémiques en milieu forestier*)

[25] Law of 30 July 2021 creating a nature pact with municipalities (Loi du 30 juillet 2021 portant création d'un pacte nature avec les communes)

[26] Law of 14 July 2023 reorganising the Nature and Forest Agency (*Loi du 14 juillet 2023 portant réorganisation de l'Administration de la nature et des forêts*)

[27] National Forest Programme (*Programme Forestier National*), 2004

[28] Third National Sustainable Development Plan (*3e Plan National pour un Développement Durable*), 2019

- **Long-term national strategy on climate action[29]:**

Adopted in 2021, it defines the strategic vision and identifies the guidelines, as well as the main fields of action and strategic measures for making a successful transition to climate neutrality. It guides national climate policy up to 2050 and helps to meet long-term strategy obligations at European and international level. It includes a part on forestry.

- Integrated national energy and climate plan for the period 2021-2030 [*Plan national intégré en matière d'énergie et de climat du Luxembourg pour la période 2021-2030* – PNEC][30]

The PNEC sets out the national climate and energy objectives for 2030, as well as the policies and measures needed to achieve them. The measures apply to six sectors, including agriculture and forestry, and LULUCF (Land use, land-use change and forestry). It was updated in 2024[31].

- **Spatial development master plan [*Programme Directeur d'Aménagement du territoire* – PDAT] 2035[32] and 'Landscape' sectoral plan:**

Adopted in 2023, the current PDAT provides a framework for territorial development by 2035-2050. Its role is to submit concrete strategic guidelines to support the players involved in territorial planning and to coordinate all cross-cutting and intersectoral actions between government and local authorities that have an impact on the territory of Luxembourg. It sets out different measures, including sustainable forest management.

The 'Landscape' sectoral plan was made mandatory in 2021 by the Grand-Ducal Regulation of 10 February 2021. It aims to establish a framework for land-use planning in order to preserve landscapes by defining zones for preserving major landscape areas, inter-urban green zones and green corridors. It is an instrument to implement biodiversity conservation activities at forest management level.

- Third National Nature Conservation Plan [*Plan National concernant la Protection de la Nature* – PNPN] (2023-2030)[33]

The PNPN is the strategic instrument for implementing nature conservation policy. It defines the priorities and strategic axes of this policy. It determines the actions to be implemented and the quantifiable measures to be achieved at the mid-term (2027) and end-term (2030) of this plan and defines how Luxembourg will contribute to achieving European objectives. Based on the structure and content of the EU's 2030 biodiversity strategy, the PNPN3 is structured around four pillars: protection, restoration, transformative change, and international commitment.

[29] National long-term strategy on climate action (*Stratégie nationale à long terme en matière d'action climat*), 2021
[30] Integrated national energy and climate plan for the period 2021-2030 (*Plan national intégré en matière d'énergie et de climat du Luxembourg pour la période 2021-2030*), 2021
[31] Integrated national energy and climate plan for the period 2021-2030 - Update (*Plan national intégré en matière d'énergie et de climat du Luxembourg pour la période 2021-2030 – Mise à jour*), 2024
[32] Spatial development master plan (*Programme Directeur d'Aménagement du territoire*), 2023
[33] Third National Nature Conservation Plan (*Plan National concernant la Protection de la Nature*), 2023

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 central pieces of legislation are the Law of 14 July 2023 reorganising the Nature and Forest Agency and the Forest Law of 23 August 2023. All competences are set out at the national level.

National competences

According to the Law of 14 July 2023 reorganising the Nature and Forest Agency [*Administration de la Nature et des Forêts* – ANF], decisions on forest management and forest management practices fall under the competence of the ANF. It operates under the Ministry of the Environment, Climate and Sustainable Development (art.1). This agency is responsible for (art. 2):

- the protection of nature, natural resources, biodiversity and landscapes;
- the protection and sustainable management of forests under the forestry regime (i.e., private forests);
- the promotion of sustainable forest management in private forests;
- the protection and sustainable management of hunting resources;
- raising public awareness in the areas of nature and forestry;
- conducting research and monitoring activities to assess forest health and biodiversity;
- enforcing laws and regulations pertaining to forests and natural resources;
- oversight and monitoring in the areas of environmental protection, forestry, hunting and fishing.

The Forest Law of 23 August 2023 details the agency's responsibilities regarding forest management and enforcement of regulations.

The agency has different levels of regional services – *arrondissements* and *triages* (art. 4) which conduct the agency's responsibilities at the regional and local levels. The provisions and service instructions for civil servants and employees of the different levels of the agency are set out primarily in the Grand-Ducal Regulation of 31 July 1995 implementing Article 27 of the Law of 7 April 1909 on the reorganisation of the Water and Forest Agency.

According to article 10 of the Law of 25 May 1964 on the consolidation of rural property[34], the National Land Consolidation Office (under the Ministry of Agriculture, Food and Viticulture) is responsible for managing land consolidation operations, and in particular for designing, drawing up and implementing both conventional and legal land consolidation projects.

[34] Law of 25 May 1964 on the consolidation of rural property (Loi du 25 mai 1964 concernant le remembrement des biens ruraux)

Regional competences

N/A – All competences are set out at the national level.

Local/municipal competences

N/A – All competences are set out at the national level.

Forest coordination and advisory bodies

The Forest Law of 23 August 2023 created a Higher Forestry Council. Its composition includes representatives of the Ministry of the Environment, Climate and Sustainable Development, of the ANF, of forest owners, and of different types of other relevant organisations (art. 14). Its primary responsibilities include:

- Making proposals to the Ministry concerning forests, their functions, services and products;
- Giving its opinion on questions and projects submitted to it by the Ministry or by its members;
- Organising and managing an exchange platform involving all those interested in forests, their functions, services and products (art. 15).

The Council was effectively set up by the Grand-Ducal Regulation of 25 September 2023 determining the organisation and operation of the Higher Forestry Council[35] and the Ministerial Order of 22 March 2024 appointing the members of the High Forestry Council[36].

2.2. Key representation organisations of the forest sector

1. **Forest owners:** Lëtzebuerger Privatbësch (*Lëtzebuerger Privatbësch – Groupement des Sylviculteurs asbl*) – representing private forest owners.
2. **Forest municipalities: N/A**
3. **Forest industry: N/A**
4. **Forest clusters: N/A**
5. **Forest contractors: N/A**
6. **Forest Professionals: N/A**
7. **Forest Agents or rangers:** Association of Luxembourg Foresters asbl (*Association des forestiers luxembourgeois asbl* (AFL)) – representing foresters in Luxembourg's public service.
8. **Forest Sciences:**
   Research institutions with forestry-specific departments or programmes: Key institutions include the Luxembourg Institute of Science and Technology and University of Luxembourg (FORFUS doctoral training unit, FORLUX project).

[35] Grand-Ducal Regulation of 25 September 2023 determining the organisation and operation of the Higher Forestry Council (*Règlement grand-ducal du 25 septembre 2023 déterminant l'organisation et le mode de fonctionnement du Conseil supérieur des forêts*)
[36] Ministerial Order of 22 March 2024 appointing the members of the High Forestry Council (Arrêté ministériel du 22 mars 2024 portant nomination des membres du Conseil Supérieur des Forêts)

9. **Forest certification:**
    - FSC Luxembourg (*Fir en nohaltege Bësch*)
    - PEFC Luxembourg

10. **Public enterprises: N/A**
11. **Forest cooperatives: N/A**
12. **Other Forest organisations:**
    - Pro Silva Lëtzebuerg – representing foresters, forest owners and anyone else interested in forestry
    - Luxembourg Wood Cluster – platform for exchange between all players in the wood sector, managed by LuxInnovation (Luxembourg's national agency for innovation)

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 State statistics[37], in 2011, private owners owned 54% (49 400 hectares (ha)) of forest land in the country, while public owners owned 46% (42 000 ha). Among public owners, municipalities owned 33,8% of total forest land (30 900 ha), the State owned 10,9% (9 950 ha), and public administrations owned 1,3% (1 150 ha).

There is no official information on the number of owners, the average size of public and private forests and the number of area of forests in each size category.

According to Lëtzebuerger Privatbësch, there are around 14 000 private owners[38] and private forests are on average 3,5 ha[39]. The source does not specify the year in which these data have been collected.

3.2. Definitions of forest ownership in your country

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

- **Forest owner:**

According to art. 2(15) of the Forest Law, a forest owner is a "holder of a right of ownership or a right in rem involving the enjoyment of trees or forest products".

- **Forest holder**

No definition.

- **Forest manager**

No definition.

- **Forest contractor**

No definition.

[37] Administration de la nature et des forêts du Grand-Duché de Luxembourg, *La forêt luxembourgeoise en chiffres (2009-2011)*, Administration de la nature et des forêts du Grand-Duché de Luxembourg, Service des Forêts, 2014, p. 32. These are the most recent data available.
[38] Lëtzebuerger Privatbësch, *A qui appartient la fôret?*, n.d.
[39] Lëtzebuerger Privatbësch, *Contrat de génération forêt privée*, n.d.

- **Forest:**

According to art. 2(15) of the Forest Law, forest (*forêt* or *fonds forestier*) is defined as:

> "plots of land with a minimum surface area of 25 *ares* [0.25 ha] and with a vegetation composition composed, in terms of crown cover, of at least 20 per cent of tree species capable of reaching a minimum height of 5 metres when fully grown. The composition of the vegetation is assessed in terms of crown cover. The crown cover corresponds to the vertical projection on the ground of the tops of the tree species. The minimum surface area is assessed without taking into account cadastral boundaries or the separating effect of watercourses and roads open to the public, with the exception of motorways, railways and watercourses more than 10 metres wide between the crest of the banks.
>
> **Forest also includes:**
>
> (a) historically wooded land that is in the process of regeneration;
>
> (b) historically wooded land that has been entirely or partially deforested for less than 10 years and whose change of use has not been authorised in accordance with Article 13 of the amended Law of 18 July 2018 on the protection of nature and natural resources;
>
> (c) land not previously wooded which has been the subject of afforestation authorised in accordance with Article 14 of the amended Law of 18 July 2018 on the protection of nature and natural resources;
>
> (d) unwooded and undeveloped land, enclosed in the forest, with a surface area of up to 50 *ares* [0,5 ha];
>
> (e) paths and tracks laid out in the forest."

This provision also details land which is not classified as forest, including land that is under agricultural or urban land use.

The draft law amending the Forest Law provides a modification of this definition. According to its article 30, the crown cover would be increased to 30 percent and the potential height that trees can reach would be set at 15 metres. It also adds specifications regarding other types of land classified as forest.

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?

Laws applicable to forests differentiate public and private forests. On top of some general requirements applicable to all forests, some legal texts and specific provisions of the Forest Law only apply to public forests. According to art. 2(8) of the Forest Law, a public forest is a "*forest owned by the State, a municipality, a syndicate of municipalities, a public institution or a legal entity governed by public law that requests it. Public forests also include forests belonging to a joint ownership arrangement in which the State, a municipality, a syndicate of municipalities or a public*

institution has an undivided right with other joint owners". Private forests are not defined, and are therefore negatively identified: a forest which is not a public forest is a private forest.

There are no specific laws for certain types of collective, communal, vicinal or neighbourhood forests. No information was found related to community forests (forests grouping small parcel of land).

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

The Law of 25 May 1964 on the consolidation of rural property, although not specific to forests, allows for consolidation of parcelled and dispersed land in order to ensure that rural property is managed more economically. It applies to land suitable for forestry. Land consolidation may be carried out either by agreement between the owners of land located within a consolidation perimeter or by a majority decision. However, forests larger than 1 ha may only be included in a land consolidation operation with the consent of the owners, unless this would prevent the implementation of a rational land consolidation operation.

The National Land Consolidation Office (under the Ministry of Agriculture, Food and Viticulture) is responsible for managing land consolidation operations, and in particular for designing, drawing up and implementing both conventional and legal land consolidation projects.

In 2021, 43 consolidation projects (not specific to forest land) had been carried out since 1964, and 9 were underway[40].

3.4. Proof of ownership: Land registry and Cadastre

- How is ownership proved?

Ownership of forest land is established through records maintained by the Land Registry and Topography Administration [*Administration du cadastre et de la topographie* – ACT]. This agency documents each plot of land, whether developed or undeveloped, along with the owner's details and the history of the plot (Law of 25 July 2002 on the reorganisation of the administration of the land registry and topography[41], art. 2).

To prove ownership, individuals can request an extract from the land registry[42], which may include several elements, including ownership certificates. These documents can be obtained in electronic format, free of charge, or in paper format for a fee.

[40] Land Registry and Topography Administration, *Directives officielles/Liste des remembrements ruraux – version du 01.11.2021*, 2021

[41] Law of 25 July 2002 on the reorganisation of the administration of the land registry and topography (*Loi du 25 juillet 2002 portant réorganisation de l'administration du cadastre et de la topographie*)

[42] Grand-Ducal Regulation of 10 August 2018 laying down the conditions and procedures for consulting and issuing cadastral, topographic, cartographic and geodesic documentation managed by the administration of the cadastre and topography; and setting the tariff of fees to be collected for the benefit of the State for office and field work carried out by the administration of the cadastre and topography (*Règlement grand-ducal du 10 août 2018 portant fixation des conditions et modalités de consultation et de délivrance de la documentation cadastrale, topographique, cartographique et géodésique gérée par l'administration du cadastre et de la topographie ; et portant fixation du tarif des taxes à percevoir au profit de l'État pour les travaux de bureau et de terrain exécutés par l'administration du cadastre et de la topographie*)

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

There is a legal obligation to register ownership (including forest ownership). This obligation is set out by article 1 of the Law of 25 September 1905 on the transcription of real property rights[43], as amended, and the Grand-Ducal Order of 25 September 1905 laying down regulations for the implementation of the law[44].

Certain rights over real property are required to be registered, including the transfer of property ownership through sale or donation, ownership sharing agreements such as usufruct, mortgages on real estate properties, long-term leases exceeding nine years, and building lease rights (*Droit de superficie*) and emphyteusis rights (*Emphytéose*).

Any sale of land property must be conducted before a public notary, who documents it through a notarial deed. This deed is submitted to the Luxembourg land tax registry [*Administration de l'enregistrement, des domaines et de la TVA* – AED] for registration and transcription. Finally, ownership details, including relevant information such as the size of the land and its geographic location, are forwarded to the ACT for entry into public records, solidifying the property's legal status.

- Is there a registration fee?

The registration fee is the same as with any other type of property. According to the Law of 7 August 1920 increasing registration, stamp and inheritance duties, etc.[45], as subsequently modified, a registration fee is due on transfer of property ownership done by notarial deed[46]. It includes a registration duty, which amounts to 6% of the price of the property, and a transcription duty, which amounts to 1%. Therefore, when buying forest land, these duties amount to 7% of the price of the property, regardless of the size of the property. Moreover, certain cities apply an additional tax[47].

- **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?**

Forest ownership and forest holdings are documented within the general cadastral documentation maintained by the ACT, rather than in a separate, dedicated forest register. The cadastral documentation includes land registrations or land registers, which provide information on the rights over a property and holders of these rights, and the cadastral map, which represents land ownership in graphic form with limited information on the rights attached to properties[48]. This documentation is not harmonised with agricultural registers. General information on land ownership is accessible to the public through the cadastral map, which gives limited information

[43] Law of 25 September 1905 on the transcription of real property rights (*Loi du 25 septembre 1905, sur la transcription des droits réels immobiliers*)

[44] Grand-Ducal Order of 25 September 1905 laying down regulations for the implementation of the law (*Arrêté grand-ducal du 25 septembre 1905, portant règlement pour l'exécution de la loi du même jour sur la transcription des droits réels immobiliers*)

[45] Law of 7 August 1920 increasing registration, stamp and inheritance duties, etc. (*Loi du 7 août 1920 portant majoration des droits d'enregistrement, de timbre, de succession, etc...*)

[46] According to Fondation pour la Recherche et la Biodiversité, *La taxation des forêts européennes : approche comparative*, 2021, p. 25, registration fees are lower for forest property purchases (1,2%). However, no legal provision corroborating this information could be found.

[47] Baker McKenzie, *Acquisition of Real Property*, n.d.

[48] Administration du Cadastre et de la Topographie, *Documentation cadastrale*, 2019.

on land properties, including forest land. It is only possible to extract and access information on forest owners regarding public forests.

The National Forest Inventory contains information on the condition, structure, dynamics and productivity of forests of Luxemburgish forests at regional and national level. It contains general information on the structure of ownership of Luxemburgish forests, but no information regarding the owners' identities. As of January 2025, an inventory has been published twice, in 2003 and 2014. Article 12 of the 2023 Forest Law reiterates the obligation to conduct this inventory.

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

According to the ACT, following the introduction of the digitised cadastral map, the administration has set up a high-performance IT system that ensures that cadastral data is updated continuously and automatically. As a result, cadastral documentation is continuously updated and adapted on a daily basis to keep pace with transfers and changes in property ownership[49].

There is no information on how this is ensured in practice.

[49] Land Registry and Topography Administration, *Mise à jour*, 2019

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?**

Luxembourg's legal and regulatory framework provides significant autonomy for private forest owners within certain restrictions, while public forests are subject to detailed regulation and oversight.

Private forest owners have some obligations regarding sustainable forest management, notification of logging, permitting public access, paying property and income-based tax and prohibitions of certain practices. However, they mostly have rights to manage their land as they see fit, to harvest, to access financial support for implementing measures related to biodiversity conservation and sustainable forest management and hunting rights. Private forest managers have no specific rights in law, nor do they have any obligations besides those imposed on the owners.

Public forest owners have a right to harvest, to access some financial support for implementing specific measures related to biodiversity conservation and sustainable forest management and hunting rights. They have limited rights to decide on forest management practices, since forest management practices are subjected to many obligations. The ANF, as the manager of public forests, retains all obligations relating to forest management; its right to decide on management practices is limited by the right for the owner to approve management plans and sales of wood.

4.2. Legal rights of the forest owner/holder

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

There is no right to tax exemptions. However, forest owners have a right to financial support when they implement certain measures linked to biodiversity conservation, sustainable forest management and closer-to-nature management approaches. Many different subsidies have been established by law to support these practices. Some subsidies are available to all forest owners, while others are only available to private forest owners. Moreover, some subsidies are only available for forest located in certain designated areas.

For more information, see Section 8., Forest companies, Forest incentives and taxation.

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

There are very few legal requirements regarding forest management practices in private forests. Some management practices are prohibited (Forest Law, art. 10):

- Grazing and any other form of livestock rearing in the forest;
- Slash-and-burn agriculture;
- Forest drainage and maintenance, with the exception of drainage ditches along forest roads;
- The use of pesticides in forests, unless authorised by the Minister in the interests of public health and with the obligation to minimise their use;
- Fertilisation for the purpose of increasing tree growth;
- Amendment of forest soil, unless authorised by the Minister for phytosanitary reasons
- Harvesting whole trees unless authorised by the Minister for phytosanitary reasons;
- Removing coarse woody debris with a diameter of less than 5 centimetres from the stand;
- Working the forest floor in the mineral layer, unless authorised by the Minister in the interests of conserving a species;
- Stump removal, except for the construction of forest roads.

However, private forest owners still retain a lot of freedom in deciding about the forest management practices they want to implement.

On the other hand, forest management practices in public forests are more heavily regulated by the Forest Law and corresponding Grand-Ducal Regulations. Management practices are set out in management plans which are drafted by the ANF in collaboration with the owners. Public owners must approve the management plans (Forest Law, art. 18). Therefore, they retain some control over forest management decisions.

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

Private forest owners have the right to harvest and benefit from the products of their forests, including wood and other products (such as fruits). This right includes the freedom to collect, sell, and manage these forest products, and to grant or restrict access to others for such purposes (Civil Code[50], art. 547). This reflects a broad ownership right to the use and enjoyment of the products derived from their forests. For the limitations, see Section 4.3.

However, for public forests, the right of the owner to keep its wood for its own use is subject to notification to the ANF. Article 8(3) of the Grand-Ducal Regulation of 25 September 2023 concerning the sale of wood from public forests states that if the public forest owner wishes to reserve wood for its own use, it must notify the relevant administration before the sale is published.

[50] Civil Code

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)?**

According to art. 13 of the Law of 18 July 2018 on the protection of nature and natural resources, any changes to the land use of forest land is forbidden. However, the minister may authorise a change to the land use in the public interest or changes aimed at restructuring agricultural land so as to improve the agricultural exploitation. In that case, there must be compensatory afforestation in the same environmental area, that is at least equal in quantity and quality to the forest loss. The minister may mandate that the afforestation be done within a specific time period or that it be replaced with the creation of a protected biotope or habitat.

Moreover, the Forest Law specifies rules on clearing (*défrichement*) in public forests. Clearing is defined as an operation that removes the forest to make way for another form of land use or type of cultivation (art. 2(3)). Clearing may only take place in public forests when authorised by a Grand-Ducal Regulation. Moreover, the clearing of a public forest with a natural slope of more than 60 per cent may only be authorised for the construction of public infrastructures (art. 16). As of the drafting of this report, no Grand-Ducal Regulation authorising clearing had been adopted.

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

According to the Forest Law (art. 8), the owner must notify the authorities of any logging of more than 40 cubic metres.

Logging of more than 0.5 ha must leave, for each hectare, a basal area of the forest stand of at least 10 square metres in high forest and 5 square metres in coppice. Additionally, new logging operations within 100 metres of another simultaneous or prior logging operation (less than six years old) are prohibited if the combined impact results in such a large-scale operation. The minister may exceptionally authorise larger-scale logging for the conversion of stands outside their station, in the event of windthrow, for health reasons, or to prevent income loss in coniferous forests.

Harvesting entire trees is prohibited (art. 10(7)).

Clear cutting is prohibited in public forests, except when authorised by the minister in exceptional cases cited above (Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests, art. 2(2)).

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

The provisions relating to the change of land use described above are not specific to change from forestry to agriculture and/or urbanisation. They apply to change of land use from forestry to any non-forest activity. Therefore, change of land use to carry out non-forest activities in forest land (such as mining, energy plants, etc.) is prohibited. The only possibility would be to ask the minister for an authorisation to change the land use in the public interest; the notion of public interest is not legally defined.

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

Art. 10 of the Forest Law bans several management practices, including:

- Grazing, and any other type of livestock farming;
- Slash-and-burn agriculture;
- Activities in the mineral layer of the forest ground, such as tillage or harrowing;
- Stump removal.

These practices effectively prevent agricultural activities.

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

Hunting is regulated by the Hunting Law of 25 May 2011[51].

Hunting must be in the public interest and meet the requirements of sustainable development. It must help to ensure the survival of wild fauna and flora and their natural habitats, and guarantee forestry activities, by enabling forests to be managed in a way that is close to nature and preventing game damage to forestry land (art. 2).

The right to hunt is inseparable from the right of ownership over forest land (art. 3). The national territory is divided into hunting lots managed by hunting associations formed by landowners, who can vote on matters in general assemblies. Landowners opposed to hunting may opt out by formally withdrawing their land. General assemblies decide on public leasing or lease extension of hunting rights, while tenants must meet set conditions. The state and communes may lease lots directly for public interest, and the Minister may organise administrative hunts to control game populations or prevent disease, informing tenants and affected landowners in advance.

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

According to the Forest Law (art. 6), wild products may not be collected in forest land without the consent of the forest owner. However, the public has the right to collect a small quantity of forest products on a personal, non-profit basis, excluding wood from trees and protected plant species.

Art. 701 of the Civil Code provides that the owner may not do anything that would prevent the enjoyment of such a right.

[51] Hunting Law of 25 May 2011 (*Loi du 25 mai 2011 relative à la chasse*)

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

Forests are accessible to pedestrians and cyclists on paths and tracks. Saddle and draught animals also have access to the paths. The public can only use self-propelled vehicles on public roads (Forest Law, art. 3).

Regarding sporting events, the use of sound instruments and leisure activities likely to have a significant impact on the natural environment must be authorised by the Minister (Law of 18 July 2018 on the protection of nature and natural resources, art. 15(1)). Such activities are therefore subject to both ministerial authorisation and permission from the owner.

4.4. Forest owner/holder obligations and requirements.

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

The Forest Law sets few legal requirements regarding forest management in private forests:

- Forests must be managed according to sustainable forest management principles and accepted standards (art. 7).
- The owner must notify the authorities of any logging of more than a certain volume (art. 8).
- The owner has obligations on forest restoration after harvest (art. 9).
- Some management practices are prohibited.
- The Hunting Law creates some obligations (see 4.3. Limitations to the rights of forest owner/holder).

On the other hand, forest management in public forests is more heavily regulated by the Forest Law and corresponding Grand-Ducal Regulations. However, most management requirements or obligations do not apply to forest owners but to the ANF as the forest manager. The forest owner must only approve certain decisions, including the management plans (Forest Law, art. 18) and the sale of wood (art. 22). A notable exception relates to the management of hunting resources, which relies on hunting associations formed by landowners (see 4.3. Limitations to the rights of forest owner/holder).

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

In Luxembourg, the ownership of immovable property is subject to property tax (Amended Law of 1 December 1936 on property tax[52]). This tax is based on cadastral value. It is applied at the local level by the municipalities, by multiplying the tax base (based on the unit value determined by the administration and the assessment rate set in law depending on the nature of the property asset and its location) by the communal rate set by the municipality.

However, state and municipal properties used for public services are exempt from this tax (art. 4(1)).

[52] Amended Law of 1 December 1936 on property tax (*Grundsteuergesetz (GrStG) Vom 1. Dezember 1936*)

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

No permit is necessary. In principle, what is not forbidden outright (i.e. agricultural activities as described above) is authorised.

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

There are no specific obligations on private owners, apart from the legal limitations to the right to harvest (see 4.3. Limitations to the rights of forest owner/holder) and the obligations on forest restoration after harvest (see 6.1. Sustainable forest management definition and forestry practices).

As for public forests, any felling of trees with a view to their exploitation is subject to authorisation by the administration in accordance with the multiannual management plans (Forest Law, art. 22(1)). Harvest is carried out by the ANF in conformity with the annual management plans (Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests, art. 1(3)). Most obligations relating to harvest do not apply to forest owners but to the ANF as the forest manager; the forest owner must only approve certain decisions. The annual harvest volume provided for in the annual management plan may be exceeded by 20 per cent subject to the approval of the ANF and without exceeding the overall ten-year allowance determined by the multiannual management plan; the exploitation and delivery of products not provided for in the annual management plans resulting from natural, biotic and abiotic disasters is carried out in accordance with the proposals of the ANF, with the owner's approval (art. 7). Harvest of hardwood is limited to the period between October and February, except in case of exceptional authorisation (art. 6).

The obligation to mark every tree to be cut only applies to *coupes balivées* (art. 5(1) (literal translation "selective felling of marked trees"). *Coupes balivées* refer to selective felling operations aimed at maintaining forest health and sustainability. This practice focuses on thinning out less desirable or lower-quality trees while preserving well-formed and healthy trees with the potential for maturity.

- **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?**

The forest products market and forest harvest contracts are not subjected to any regulations when they concern private forests.

Regarding public forests, the ANF is responsible for selling forest products with the owner's agreement (Forest Law, art. 22(2)). The sale of timber from public forests is governed by the Grand-Ducal Regulation of 25 September 2023 on the sale of timber from public forests, which outlines specific technical, administrative, and economic specifications for the forest products market. It also establishes standardised procedures and contractual frameworks for timber sales. Forest harvest contracts are not legally defined. However, the provisions of the Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests apply to all work carried out by the purchaser or the company commissioned by the purchaser in connection with sales of timber from public forests.

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

There is almost no obligation to prevent forest fires or other risks. Owners may only be held liable for damage caused or suffered as a result of public use of the forest if the plaintiff can prove that they were at fault (Forest Law, art. 4(2)). The interdiction to carry or light fires in the forest, except in areas specially set aside for this purpose for public recreation, does not apply to forest owners or persons duly authorised by the owners (art. 5).

No information was found regarding the owner's obligations to prevent other risks.

Overall, the ANF is responsible for planning and implementing measures to prevent and repair damage to all forests (Law of 14 July 2023 reorganising the Nature and Forest Agency, art. 2(2)).

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

There is no regulation of fencing in forests which are outside of green zones (*zones vertes*). Green zones are parts of the national territory not primarily zoned as urban areas under a general development plan (Law of 18 July 2018, art. 3(1)).

In green zones, some type of fencing is authorised without the need for ministerial authorisation. These fences must protect activities linked to forestry or hunting activities (Law of 18 July 2018, art. 6(1)), and be built with non-glossy, neutral-coloured materials which allow wildlife movements (annex 9(1)). For other types of fences in green zones, a ministerial authorisation is required (art. 6(6)). In any case, fencing must have a link with forestry or hunting activities (art. 6(1)).

The prohibition to access the forest using a self-propelled vehicle off public roads does not apply to owners or persons duly authorised by the owners. However, the self-propelled vehicles of persons duly authorised by the owner are authorised to travel only on roads, paths and skidding trails and only to carry out forestry, beekeeping, agricultural, hunting or nature protection activities or by virtue of an authorisation granted by the Minister whenever the organisation of an event requires such a measure (Forest Law, art. 3; Law of 18 July 2018 on the protection of nature and natural resources, art. 15(2)).

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

The only provisions regarding association of forest owners relate to hunting. Owners of land located within a hunting territory must form hunting associations (Hunting Law, art. 22). However, owners opposed to hunting may opt out of such associations (art. 24).

4.5. Forest manager/contractor obligations

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

There are no legal requirements or obligations specifically imposed on private forest managers or contractors. They depend solely on the contracts concluded between the forest owners and the managers/contractors.

Regarding public forests, most management obligations described above (see 4.3 and 4.4) do not apply to forest owners but to the ANF as the forest manager. The forest owner must only approve certain decisions, including the management plans (Forest Law, art. 18) and the sale of

wood (art. 22). A notable exception relates to the management of hunting resources, which relies on hunting associations formed by landowners (see 4.3. Limitations to the rights of forest owner/holder).

The Forest Law (art. 19(1)) entrusts the ANF to manage public forests according to the accepted standards, the principles of sustainable forest management and integrated management, taking into account the needs of wood supply, closer-to-nature forestry and the protection of nature and the landscape. The Grand-Ducal Regulation of 31 July 1995 implementing Article 27 of the Law of 7 April 1909 on the reorganisation of the Water and Forest Agency further details the general obligations of the ANF:

> "Civil servants and employees of the administration shall ensure that the forests entrusted to them are managed in a sustainable manner, that they can perform all their functions optimally, in particular their economic, social and protective functions, and that their productivity, within the framework of their multifunctional mission, is sustained; they shall therefore endeavour to maintain them in a good state of cultivation, to remove anything that could be detrimental to them and to manage them according to the accepted standards, for sustainable enjoyment, while taking ecological factors into account". (art. 2)
>
> "Civil servants and government employees manage the properties entrusted to them in a responsible manner and oppose any encroachment". (art. 3)

Moreover, the provisions of the Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests (see 4.4. Forest owner/holder obligations and requirements.) apply to all work carried out by the purchaser or the company commissioned by the purchaser in connection with sales of timber from public forests.

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

There are no legal rights specific to forest managers or contractors.

For private forests, they depend solely on the contracts concluded between the forest owners and the managers/contractors.

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

Under the Forest Law of 2023, forest management plans are mandatory for public forests exceeding 20 ha. Requirements are detailed in the Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests.

For private forests, management plans are not generally required unless owners seek subsidies.

For more details, see Section 5. Forest Management plans.

- **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?

There is no identified obligation to register the responsibility of forest managers/contractors. However, the products of the forest manager should be subject to income tax under national legislation.

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

Forest managers are subject to taxation based on their income derived from forest management activities. The tax is calculated on the net income generated from forest maintenance activities, timber harvesting, or other land-based operations (Law of 4 December 1967 on income tax[53], art. 61 to 80). This income is reported under the category of agricultural and forestry income (*bénéfice agricole et forestier*) in the personal or corporate income tax return, depending on the legal structure of the forest management entity.

[53] Law of 4 December 1967 on income tax (*Loi du 4 décembre 1967 concernant l'impôt sur le revenu*)

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

Forest management plans are required for public forests belonging to owners of forest land over a certain size. The Forest Law adopted in 2023 reformed and detailed this requirement. However, it maintained existing plans required for forest properties above 20 ha under article 12 of the now repealed Royal Grand-Ducal Ordinance of 1st June 1840, concerning the organisation of the forest area[54]; these management plans are maintained until the end of their term (which is set at maximum 10 years from the adoption of the plan), or for 3 years (i.e., until 2026) if they do not have an end date. This requirement applies to all public forests, which represent 46% of the total forest areas in Luxembourg.

Forest management plans are not required for private forests. However, different management documents are required to be drawn up to access certain subsidies available to owners of forests which are home to certain endangered species or located in green zones.
First, management agreements between forest owners and the agriculture ministry are required for forest owners to access subsidies for the implementation of programmes to safeguard biological diversity in forests. These subsidies are available to owners of forests located in certain areas of green zones or outside the green zone if they are home to certain endangered species of flora and fauna (Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas).
Moreover, private forests belonging to owners of forest land over a certain size located in green zones must have forest management plans if the owners want to access subsidies to improve the protection and sustainable management of forest ecosystems (Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, art. 5). Management agreements must also be signed by forest owners and the ANF for subsidies regarding certain management practices: freely evolving forests, preservation of biotope trees and standing dead trees, conservation of ageing areas, preservation of dead trees on the ground, and protection of rare and endangered animal and plant species (Grand-Ducal Regulation of 3 March 2022, art. 16 to 19 and 23). Specific conditions (regarding the size of the forest, protection status, type of trees, etc.) are attached to each of these management practices.
There is no information on the amount of forest plans with such plans.

[54] Royal Grand-Ducal Ordinance of 1st June 1840, concerning the organisation of the forest area (*Ordonnance Royale Grand-Ducale du 1er juin 1840, Concernant l'organisation de la partie forestière (N° 3475. - R. P.)*)

- **Are there other type of plans required such as:**
  - ☐ Technical Plan
  - ☐ Financial Plan
  - ☒ Exploitation Plan (for public forests only)
  - ☐ Fire prevention Plan
  - ☒ Hunting Plan

Exploitation Plans.
On the basis of the multiannual management plans for public forests, annual management plans are drawn up (Forest Law, art. 20(3)). These annual plans detail the works to be carried out in the forests (Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests, art. 1(1)).

Hunting Plans.
In accordance with the Hunting Law (art. 13 and 83) and the Grand-Ducal Regulation of 30 November 2012 on (a) the establishment of a shooting plan for certain big game species, (b) marking procedures, (c) the organisation and operation of regional hunting committees, hunting plans must be drawn up for each hunting territory for hunting red deer, roe deer, wild boar, fallow deer and mouflon sheep. These plans are drawn up by regional commissions made up of representatives of the ANF, hunting organisations, the agriculture chamber and forest owners, and approved by the environment minister.

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

Public forests belonging to owners of areas of more than 20 ha must have a forest management plan (Forest Law, art. 20(1)).

Private forests belonging to owners of areas of more than 20 ha located in green zones who want to receive subsidies to improve the protection and sustainable management of forest ecosystems must have a forest management plan (Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, art. 5(1)). Specific size conditions are also attached to the management practices (listed above) which require the establishment of management agreements. Regarding subsidies for the implementation of programmes to safeguard biological diversity in forests, management agreements must be established whatever the size of the forest (Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas).

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

Public forests:

Forest management plans are required according to the Forest Law (art. 18), and their content is detailed in the Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests. These are legally binding provisions. They set out objectives and plan future actions (Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests, art. 3). On the basis of these multiannual management plans, annual management plans are drawn up (Forest Law, art. 20(3)). These annual plans detail the works to be carried out in the forests. Any modification to the execution of the annual plans is subject to justifications appended to the plans and to notification of the owner (Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests, art. 1).

Private forests:

Subsidies for the implementation of programmes to safeguard biological diversity in forests are regulated by the Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas. Article 36 of this regulation requires management agreements in order to access these subsidies.
Moreover, article 5 of the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems requires forest owners to have forest management plans if they want to access subsidies available to them in accordance with this regulation. Articles 16 to 19 and article 23 also mandate the establishment of management agreements for subsidies regarding certain management practices listed above.
All these provisions create legally binding requirements to conclude management agreements or to establish forest management plans to access the above-mentioned subsidies. They also provide details on the mandatory form and content of the management agreements and forest management plans.

- **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.

Public forests:

The ANF is responsible for managing public forests based on the forest management plans (Forest Law, art. 18(1)). The Agency carries out any work set out in the annual management plan, within the limits of the budget allocated by the owner (Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests, art. 1). Any work, including when carried out by external contractors, is done under the control of the regional administrative officer (*préposé du triage*) (art. 2).

Private forests:

As the beneficiaries of the subsidies, forest owners are responsible for implementing management agreements established according to the Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas; if they do not comply with their obligations under the management agreements, they must partially or totally refund the subsidies they have received (art. 40).

Regarding forest management plans required under the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, the regulation does not specify the responsibility for the implementation of the plans. It only requires owners to provide the ANF with such plans. Moreover, the regulation does not mention any consequence to not implementing the management plans. The responsibility for implementing management agreements related to specific management practices falls on the owners.

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

No information could be found on the way it is carried out in practice.

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

No obligation to maintain a Forest Book could be identified.

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

Public forests:

Forest management plans for public forests are valid for 10 years. On the basis of a decision by the ANF and with the agreement of the owner, the validity of the planning document may be extended by 5 years (Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests, art. 2(1)). The plans are drawn up by the ANF, agreed upon by the owners and approved by the minister (Forest Law, art. 20(2)). The annual management plans are drawn up by the ANF; the owner may make remarks, which the ANF must take into account, and they must approve the plans (Grand-Ducal Regulation of 25 September 2023 laying down the procedures for carrying out work in public forests, art. 1(2)).

Private forests:

According to the Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas, management agreements are signed by forest owners and the agriculture ministry. They remain valid for 30 years, after which they cannot be renewed or prolonged (art. 36). Management agreements are established for 5 years only when they are related to schemes designed to:

- protect and safeguard animal and plant species that are threatened, severely threatened or endangered
- protect specific micro-stations, located in forests, with their associated biocenoses
- conserve rare and remarkable forest phytosociological associations.

Forest management plans required under the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems are valid for 10 to 20 years. Forest owners must provide these plans to the ANF, which has to approve them (art. 5). Management agreements related to specific management practices are signed by owners and the ANF. They are signed for a duration between 5 and 15 years, except regarding freely evolving forests, in which case they are valid for at least 30 years.

- 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?

The Law of 18 July 2018 (art. 36) establishes the Natura 2000 Steering Committee mechanism. This committee plays a role in the integration and implementation of management objectives for Natura 2000 sites. The committee can be created at the initiative of the Minister of Environment and can be formed for individual Natura 2000 management plans or a grouping of such plans. The committee's composition is tailored based on the socio-economic context and objectives of the concerned areas, and may include representatives from various sectors, such as the Ministry of Environment, the ANF, municipalities or associations of municipalities, landowners, professional forestry organisations, and others. The Natura 2000 Steering Committee must be consulted to support the operational implementation of the management plan's objectives and is tasked with monitoring the implementation of the management plan. This ensures that forest management practices are in line with conservation goals and European guidelines.

Moreover, for public forests, the ANF is in charge of drafting both multiannual forest management plans and Natura 2000 forest management plans.

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

Public forests:

Multiannual forest management plans contain general information about the property, an analysis of previous management, a description of the stands, the management objectives, a reminder of the conservation measures linked to the network of protected areas and a schedule of planned works. Their purpose is to ensure management in accordance with the rules of the art,

the principles of sustainable forest management and integrated management, taking into account the needs of wood supply, closer-to-nature forestry and the protection of nature and the landscape (Forest Law, art. 20(1)).

There are two types of management plans depending on the size of the forest.

For public forest properties with a surface area of more than 150 hectares spread over fewer than ten municipalities, the management document takes the form of a management plan (*plan d'aménagement*) (Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests, art. 2(2)). It is structured into four parts (art. 3):

- Current Situation Analysis, which details forest resources, ecological components, and socio-economic specifics;
- Past Management Analysis, which outlines significant past events and forestry activities impacting the forest property;
- Synthesis and Objectives, which consolidates findings from the analyses to set objectives, propose feasible solutions, define zoning strategies, management methods, harvest parameters, and regeneration efforts;
- Future Action Planning, which includes the planned forestry measures, assigning forest areas to specific management groups, setting targets, calculating yield, and establishing a work schedule.

For forest properties with a surface area of between 20 and 150 hectares, and for public forest properties with a surface area of more than 150 hectares spread over ten or more municipalities, the management document takes the form of a simple management plan (*plan simple de gestion*) (art. 2(2)). This document includes all the elements of a management plan, with the exception of the determination of the regeneration effort, the search for a balance of age classes and the calculation of a possibility. It also contains a proposal for the distribution of the various operations to be carried out by period (art. 5).

Private forests:

Management agreements established according to the Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas must define the specific conditions of use or management, guaranteeing the objective of protection sought, as well as the amount of the corresponding aid (art. 36(4)). They must include and detail the owner's obligations, which are set out in the regulation depending on the type of management practice for which the subsidy is awarded.

Regarding management plans required under the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, the measures they set out must comply with the principles of sustainable development, must not be detrimental to adjoining properties (art. 5).

There are two types of management plans: the forestry planning document and the simplified management plan. The forestry planning document (Annex I) must include 3 sections:

- General information about the property;
- A description of the stands;
- Management planning, which includes the future management objectives for each stand and an estimated timetable for the work to be carried out, divided into 5-year periods.

The simplified management plan (Annex II) can be drawn up for forest properties with a surface area of more than 10 ha. It must include the same 3 sections as the forestry planning document, but the requirements for the description of the stands are more detailed and the management planning must include the objectives assigned to the forest by the owner and the schedule of works and the management map for the planning period.

As for the management agreements required under this regulation, they must define the specific management conditions guaranteeing the objective of protection sought, as well as the amount of the corresponding subsidy.

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

The ANF has published guidelines[55] for companies whom it may hire to draft management plans for public forests.

The Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems creates a subsidy available to owners of private forests located in green zones for drafting forestry planning documents or simplified management plans. The simplified management plan must be drawn up by an expert for a property covering at least 10 ha. The forestry planning document must be drawn up for a property of at least 5 ha (art. 26 and 27).

- 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.

An impact assessment is required for any plan not directly linked to or necessary for the management of a Natura 2000 area but likely to have a significant effect on that area, either individually or in combination with other plans and projects (Law of 18 July 2018, art. 32). This may include forest management plans. As for forests not located in a Natura 2000 area.

Public forests:

Even though it does not include an impact assessment per se, the structure required by the Grand-Ducal Regulation of 25 September 2023 determining the principles and procedures for drawing up and approving management documents for public forests detailed above relies on an

[55] Environment Ministry, Environment Administration and Nature and Forest Agency, *Instructions pour les aménagements forestiers*, 2024

analysis of past management and the current situation, in order to set objectives and propose feasible solutions (art. 3).

Private forests:

Regarding management plans required to receive subsidies under the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, the measures they set out must comply with the principles of sustainable development (art. 5). Moreover, subsidies for drafting forestry planning documents or simplified management plans are only available for planification documents which comply with these principles (art. 27). Forestry land on which pesticides are used, on which soil work that degrades soil structure is carried out or on which drainage or fertilisation work is carried out is not eligible for subsidies under this regulation (art. 2(2)).

As for the management agreements required under this regulation or under the Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas for specific management practices, they must guarantee the objective of protection sought.

- 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?

According to the PNPN 2023-2030, all Natura 2000 sites now have established management plans, and these plans must be regularly reviewed and updated based on the latest biodiversity monitoring data and national ecosystem restoration objectives. The Law of 18 July 2018 (art. 36) establishes the Natura 2000 Steering Committee mechanism. This committee plays a role in the integration and implementation of management objectives for Natura 2000 sites. The committee can be created at the initiative of the Minister of Environment and can be formed for individual Natura 2000 management plans or a grouping of such plans. The committee's composition is tailored based on the socio-economic context and objectives of the concerned areas, and may include representatives from various sectors, such as the Ministry of Environment, the ANF, municipalities or associations of municipalities, landowners, professional forestry organisations, and others.

In public forests, the Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests (art. 3) mandates that the conservation measures included in the management plans drawn up for Natura 2000 areas and protected areas of national interest must applied. Moreover, the multiannual forest management plans must include a reminder of these conservation measures (Forest Law, art. 20(1)).

Moreover, private owners of forests located in green zones who want to access subsidies available under the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems, must ensure their forest management does not conflict with the objectives set out in the management plans for protected areas (art. 5).

Finally, an impact assessment is required for any plan not directly linked to or necessary for the management of a Natura 2000 area but likely to have a significant effect on that area, either individually or in combination with other plans and projects (Law of 18 July 2018, art. 32). This may include forest management plans.

There are no legal requirements regarding the recognition of traditional forest activities in Natura 2000 plans.

No guidelines for small forest owners and managers on what they can and can't do could be identified.

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

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

According to the Forest Law (art. 2(9)), sustainable forest management is defined as management of forests in a way and at a rate that maintains their biological diversity, productivity, regeneration capacity, vitality and their capacity to fulfil, now and in the future, relevant ecological, economic and social functions without causing damage to other ecosystems.

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

The definition included in the Forest Law does not include specific objectives. However, the National Forest Programme (2004) and the Third National Nature Conservation Plan (2023-2030) include specific objectives related to SFM. Luxembourg's National Forest Programme aims to ensure sustainable forest management by protecting forest areas, reducing ecological risks, preserving biodiversity, and promoting sustainable use. It includes objectives such as enhancing forest resilience, managing game populations, regulating activities, and supporting research and education for better forest stewardship (for more details, see question below: "Are specific criteria and/or indicators to determine whether SFM is being achieved? Where are they described?"). The Third National Nature Conservation Plan sets out a general objective to preserve forests and improve their health and resilience. This includes sub-objectives such as continuing to manage all public forests sustainably within the framework of appropriate management plans and increasing the participation of private forest owners in forest ecosystem restoration programmes, particularly in protected areas.

- 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

- 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: The National Forest Programme (2004) provides strategic guidelines for the development of the forestry sector, in harmony with those of other sectors of the national economy. Its purpose is to establish a social and political framework for the conservation, management and sustainable development of all types of forest, so as to enhance the effectiveness of the operational and financial commitments of the public and private sectors.

  ☐ No

  ☒ Other sources setting the Forest strategy/policy

All the strategies mentioned above in 1.3 Basic Regulatory Framework mention SFM. However, apart from the National Forest Programme, the main instruments which mention specific objectives and measures related to SFM are the Third National Nature Conservation Plan (2023-2030) and the Integrated national energy and climate plan for the period 2021-2030 (as of its 2024 update).

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

According to the Forest Law (art. 7), forests (both private and public) must be managed according to SFM principles as defined in the legislation (which is effectively the same as the definition of SFM set out in the Resolution H1 of the Second Ministerial Conference on the Protection of Forest in Europe).

Given the absence of distinct legal responsibilities between private owners and private forest managers, this requirement may apply to both.

This requirement is repeated for public forests (art. 19(1)). As the body responsible for managing public forests, the ANF must comply with this obligation. Moreover, the Grand-Ducal Regulation of 31 July 1995 implementing Article 27 of the Law of 7 April 1909 on the reorganisation of the Water and Forest Agency states that public officials and administrative employees must ensure that public forests are managed sustainably to fulfil their economic, social, and protective roles optimally. They must maintain the forests in good condition, remove harmful elements, and manage them according to best practices for long-term use, while considering ecological factors. Additionally, they must work to protect and restore natural resources, landscapes, and sites, create and manage protected areas, study and inventory wild flora and fauna, and preserve biodiversity. Officials must also focus on conserving and enhancing hunting and fishing resources, studying and inventorying related habitats, and establishing and managing game and fish reserves, including state fish farming activities (art. 2).

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

Specific criteria and indicators to determine whether SFM is being achieved are set out in the National Forest Programme (2004). These six criteria are the same as the Improved Pan-

European Indicators for Sustainable Forest Management which were adopted at Expert Level Meeting of the Ministerial Conference on the Protection of Forests in Europe (MCPFE) in 2002 in Vienna (Austria). These criteria can be found here: https://foresteurope.org/wp-content/uploads/2022/01/Vienna_Improved_Indicators.pdf

Moreover, the National Forest Programme sets out overarching objectives for Luxembourg's forests, and corresponding strategies and measures. The following key objectives are relevant to SFM:

- The protection of forest areas will be strengthened within the framework of existing legislation. Further clearing, division or separation of forest areas is to be definitively prohibited.
- The economic and ecological risks of forestry production are reduced as far as possible through the choice of species and forest management.
- Measures are taken to reduce atmospheric pollution and ensure the sustainability of forest ecosystems.
- Measures are taken to improve the forest's resistance to pathogens.
- Native game is an integral part of the forest ecosystem. Its populations are adapted to the carrying capacity of the environment and have natural social structures.
- Operations are carried out in such a way as not to cause irreversible damage to trees or forest soils.
- The status of rare and threatened species of flora and fauna is known, and specific measures are taken to reduce the number of threatened or endangered species.
- The choice of tree species should also favour those that are rare and of ecological interest. The use of such species must respect the conservation of the genetic heritage and take account of site requirements.
- Parts of the forest are left to evolve freely, in the interests of biodiversity and as an 'open-air ecological laboratory'.
- Natural and semi-natural forests are managed economically in accordance with the spirit of the European Habitats Directive.
- The forest is managed in accordance with the requirements of its protective functions.
- Efforts are made to improve the profitability of forest holdings, in line with the principle of sustainable forest management.
- Recreational activities can take place in the forest without conflicting with its protective or productive functions. If this is necessary because of local excesses or overuse, activities must be organised. Commercial activities are subject to regulation.
- Research programmes concerning biodiversity as well as the functions of protection and production, silvicultural practices and the impact of climate change are developed in order to gain a better understanding of Luxembourg's forests and to develop appropriate management tools for their sustainable development. Training and education activities aimed at both the general public and forest stakeholders are being launched to raise awareness of the forest, its various functions and its threats and opportunities.

- 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.

Yes, some forest managers in Luxembourg are implementing SFM practices voluntarily. This is achieved through various methods:

- PEFC and FSC certifications are widely used by forest owners to demonstrate adherence to sustainable forest management practices. As of the drafting of this report, 40% of forest land (representing over 37,000 hectares) was PEFC certified[56].
- Financial subsidies are available for forest owners who implement specific sustainable management practices (see Forest companies, Forest incentives and taxation). These subsidies are conditioned on adherence to particular criteria, such as biodiversity conservation, reforestation with native species, and environmentally friendly harvesting methods.
- Nature Pacts with municipalities involve agreements between municipalities and the state to promote sustainable and nature-oriented protection measures, which may include SFM practices. Municipalities that sign a Nature Pact commit to implementing measures that enhance biodiversity, ecological connectivity, and resilience of forest ecosystems. They can receive subsidies and a certification.
- Lëtzebuerger Privatbësch offers help to private owners such as training on SFM.

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

The National Forest Programme foresaw the creation of an implementation unit, under the authority of the Water and Forestry Agency (which is now the ANF). This unit was to be supported by a monitoring group to formulate opinions and recommendations. An evaluation of the programme was to be carried out after a period of implementation of around 10 years. Moreover, the financial resources needed to implement the national forest programme were to be provided by the annual State budget for the operation of the implementation unit and by extraordinary resources and funds linked to specific projects. However, the last available report[57] drafted by the "National Forest Programme working group" focused on forest resilience and did not specifically mention SFM. No information could be found on monitoring activities focused on SFM.

More recently, the PNPN 2023-2030 proposed introducing a national integrated forestry advisory concept. This concept extends integrated advisory services to all land users in green zones, particularly private forest owners and managers, for optimising ecological, climate, and economic outcomes. The PNPN mandates the ANF to:

- Develop a forestry advisory concept focused on sustainable forest management, biodiversity, and water protection;
- Create an operational framework for integrated advisory services;

[56] PEFC, *PEFC au Luxembourg*, n.d.
[57] Nature and Forest Agency, *Le renforcement de la résilience des forêts du Grand-Duché de Luxembourg*, 2022

- Establish a multidisciplinary team of advisors;
- Enhance existing tools for sustainable forest management;
- Develop interoperable IT tools for data exchange;
- Provide joint training for advisors;
- Implement and refine the advisory model based on lessons learned.

- 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 (in public forests)
  - Clear-cutting (in public forests)
    - Shelterwood system
    - Selective logging
    - Afforestation and reforestation to enlarge forest areas
    - Controlled burn
    - Mandatory salvage logging
    - Other: see below

Requirements regarding closer-to-nature silviculture practices are described below (see 6.2. “Closer-to-nature” guidelines and practices).

On top of requirements regarding reforestation after harvest (see below), afforestation is mandatory after an authorized change of the land use (see 4.3. Limitations to the rights of forest owner/holder). Compensatory afforestation that is quantitatively and qualitatively at least equal to the forests removed and in the same ecological sector must be carried out (Law of 18 July 2018 on the protection of nature and natural resources, art. 13).

According to the Forest Law (art. 10), several forest management practices (some of which have already been mentioned) are prohibited:

- Grazing and any other form of livestock rearing in the forest;
- Slash-and-burn agriculture;
- Forest drainage and maintenance, with the exception of drainage ditches along forest roads;
- The use of pesticides in forests, unless authorised by the Minister in the interests of public health and with the obligation to minimise their use;
- Fertilisation for the purpose of increasing tree growth;
- Amendment of forest soil, unless authorised by the Minister for phytosanitary reasons
- Harvesting whole trees unless authorised by the Minister for phytosanitary reasons;
- Removing coarse woody debris with a diameter of less than 5 centimetres from the stand;
- Working the forest floor in the mineral layer, unless authorised by the Minister in the interests of conserving a species;
- Stump removal, except for the construction of forest roads.

Some other management practices are only prohibited in protected forest biotopes and forest habitats of Community interest (Grand-Ducal Regulation of 1 August 2018 on protected biotopes and habitats, art. 3):

- Removing forest litter;
- Controlled burn;
- Backfilling or clearing (*déblayage*);
- Surface grinding of vegetation;
- Changing the water regime or dredging;
- Using heavy machinery outside forest roads and skidding paths;
- Excessive cutting that does not preserve, for each hectare, a basal area of at least fifteen square metres in high forest and at least ten square metres in undergrowth coppice and coppice;
- Removing biotope trees below the threshold of two trees per hectare;
- Removing dead standing or fallen trees below the threshold of one tree per hectare;
- Silvicultural measures that have the effect of reducing the cover rate of deciduous forest species adapted to the site below the threshold of fifty percent;
- Plantations planted with resinous species over more than fifty percent of the surface area;
- Plantations planted with resinous species in groups or bundles of more than 0,1 ha;
- Destroying deciduous regeneration, with the exception of silvicultural clearing and thinning operations;
- Pruning edge branches to a height of more than 4.5 metres from the ground.

This Grand-Ducal Regulation also prohibits certain practices in specific types of protected forest biotopes and forest habitats of Community interest.

In public forests, clear cutting is prohibited except exceptional cases (Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests, art. 2(2)). For owners of forest areas of more than 100 ha, freely evolving forest areas must be created on at least 5 per cent of the total area (Forest Law, art. 17(1)). A freely evolving forest is defined as a "forest that evolves freely without human intervention other than that required to make paths and tracks safe or for hunting activities" (art. 2(7)). Moreover, certain other requirements pertain to a closer-to-nature approach (see 6.2. "Closer-to-nature" guidelines and practices).

- 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?**

Although there is no outright ban on clearcutting in private forests, the law provides requirements applicable to all forests which significantly limit the possibility to use clear cutting. Logging of more than 0.5 ha must leave, for each hectare, a basal area of the forest stand of at least 10 square metres in high forest and 5 square metres in coppice. Additionally, new logging operations within 100 metres of another simultaneous or prior logging operation (less than six years old) are prohibited if the combined impact results in such a large-scale operation. The minister may exceptionally authorise larger-scale logging for the conversion of stands outside their station, in the event of windthrow, for health reasons, or to prevent income loss in

coniferous forests (Forest Law, art. 8). Harvesting entire trees is prohibit and stump removal are also prohibited (art. 10(7)).

Moreover, some other practices detailed above only apply to protected forest biotopes and and forest habitats of Community interest.

The ban on clear cutting in public forests is linked to closer-to-nature principles (Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests, art. 2(2)).

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

The PNPN (2023-2030) sets targets to reach 29% of the territory classified as protected areas (Natura 2000 and protected areas of national interest) by 2026 (against 27,8% in 2023). Regarding forests more specifically, it creates targets for an expansion of forest reserves by 7,500 hectares by 2026 and for an increase in integral forest reserves to 3,000 hectares.

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

After any logging operation, if the basal area of the forest stand or a portion covering at least 0,25 ha falls below 15 square metres per hectare, the owner must carry out artificial or assisted regeneration of the forest stand within three years to ensure equivalent forest production and ecological conditions. Exemptions from this obligation apply if natural regeneration occurs within three years, meeting equivalent production and ecological standards, non-forested areas up to 0,5 ha are created or conserved within a forest, or young stands with trees under 15 cm in diameter are thinned. From January 1, 2026, at least 50% of plants and seeds used must be ecologically adapted to the site, as defined by an ecological database. The use of genetically modified forest reproductive material is prohibited (Forest Law, art. 9).

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 Forest Law, the Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests and the Ministerial circular of 3 June 1999 on guidelines for closer-to-nature forestry

  ☐ No

Public forests.

The Forest Law recognizes a closer-to-nature approach in forest management and makes it a mandatory management approach for public forests (art. 19). Closer-to-nature forestry is defined as "a set of silviculture techniques designed to make maximum use of the natural processes of forest ecosystems with a view to preserving or even restoring their ecosystem functions and services and benefiting from them, including the sustainable production of valuable wood" (art. 2(21)). The Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests lists the closer-to-nature methods and techniques as follows (art.1):

- Working to encourage natural regeneration;
- Conservation and even restoration of native vegetation adapted to the climate and soil;
- Conservation of the soil, including its productivity and carbon storage capacity;
- The search for a continuous cover and an irregular structure;
- Maintaining and increasing the mix of tree species, favouring rare and endangered native species;
- Maintaining a high biomass of very large trees and dead wood in the forest;
- Giving priority to the production of large, quality timber.

It details the following techniques which the administration must use when managing public forests (art. 2):

"(1) With regard to the maintenance and protection of forests:

1° work is organised in time and space so as to minimise the impact on protected species ;

2° targeted care, cleaning and clearing (*dégagements*) are applied to forests solely to promote their diversity, vigour and quality;

3° adventitious vegetation is maintained, except where this is essential for the conservation and proper growth of forest species or the conservation of a protected species;

4° thinning is applied early and regularly, in the presence of high initial densities, in order to increase the vitality and stability of the trees, as well as to limit competition for water and mineral stocks;

5° a network of enclosures is set up to document the level of game pressure;

6° protection for forest regeneration is made of biodegradable materials. The trellis may be made of iron.

(2) With regard to timber harvesting:

1° harvesting is carried out per tree or per group of trees, without clear-cutting, except in the case of authorisation by the Minister […];

2° cutting techniques minimise damage to the stand and the soil;

3° biodegradable oils are used for suitable machinery;

4° the use of harvesting machinery is limited to skidding tracks; and

5° coarse woody debris, consisting of branches with a diameter of less than 7 centimetres at the butt end, is kept in the forest."

Private forests.

The Ministerial circular of 3 June 1999 on guidelines for closer-to-nature forestry was originally intended to guide management practices of public forests. Since the adoption of the Forest Law and the Grand-Ducal Regulation of 25 September 2023, it has become obsolete. However, this circular also encouraged managers of private forests to apply the principles it contains. Therefore, it remains relevant in that respect. It defines closer-to-nature forestry as follows:

> **"Closer-to-nature forestry is not a well-defined management method, but it aims to achieve the following postulates, among others:**
>
> - The presence of strong wood on the majority of the forest surface;
>
> - Harvesting by tree or group of trees, not by stand;
>
> - Mixture of species of different ages adapted to the site;
>
> - Maintaining the soil in an optimal (sustainable) state for conservation and production.
>
> From an ecological point of view, the closer-to-nature forest is characterised by its great biological diversity and its increased resistance to bad weather and biotic agents.
>
> From an economic point of view, the forest benefits from growth by bringing light into its surroundings, producing large, high-quality timber."

It goes on to list management options regarding:

- Timber harvesting;
- Stand maintenance;
- Stand regeneration;
- Choice of species;
- Safeguarding biological biodiversity;
- Forest road management;
- Special protection measures.

- 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: Law of 18 July 2018 on the protection of nature and natural resources, PNPN 2023-2030, National Forest Programme, Forest Law, Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests

  ☐ Yes, at regional level – they can be found here: .....

  ☐ No

Please describe them and elaborate:

The Law of 18 July 2018 on the protection of nature and natural resources and the PNPN 2023-2030 establish biodiversity management objectives. While not specific to forests, these objectives apply to forest management. The PNPN 2023-2030 does include a section 2.6 on forests, which mentions some actions regarding forest management to preserve biodiversity.

Regarding forest more specifically, the National Forest Programme sets out the following overarching biodiversity management objectives for Luxembourg's forests:

- Native game is an integral part of the forest ecosystem. Its populations are adapted to the carrying capacity of the environment and have natural social structures.
- The status of rare and threatened species of flora and fauna is known, and specific measures are taken to reduce the number of threatened or endangered species.
- The choice of tree species should also favour those that are rare and of ecological interest. The use of such species must respect the conservation of the genetic heritage and take account of site requirements.
- Parts of the forest are left to evolve freely, in the interests of biodiversity and as an 'open-air ecological laboratory'.
- Natural and semi-natural forests are managed economically in accordance with the spirit of the European Habitats Directive.

The Forest Law (art. 17(2)) sets biodiversity management objectives for public forests, which are specified in the Grand-Ducal Regulation of 25 September 2023 defining the principles of closer-to-nature forestry to be applied in public forests. Article 3 of this regulation sets the following biodiversity management objectives:

- the preservation of at least four dead trees per hectare;
- the preservation of at least four biotope trees per hectare;
- the conservation of old growth stands on at least 10 per cent of the surface area of the regeneration group provided for in the multiannual management plan or on at least 2 per cent of the total surface area of the forest estate;
- the creation and restoration of forest edges along the outer edges of forest areas during the regeneration phase of the forest stand, made up of at least 50% native and deciduous trees, over a length of at least 6 metres;
- the creation and conservation of rare and remarkable forest phytosociological associations by gradual transformation, natural regeneration or planting, or even by abandoning logging;
- the creation and conservation of specific micro-stations in forests, by abandoning logging, thinning or extensive mowing to encourage the associated biocenoses;
- the conservation measures included in the management plans drawn up for Natura 2000 areas and protected areas of national interest;
- the conservation measures set out in the 'species' or 'habitat' action plans included in the national nature protection plan;
- the development or restoration of natural features promoting ecological connectivity between protected biotope areas or forest habitats, between protected areas and along watercourses.

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?

Luxembourg has adopted several legislative and strategic measures to establish climate change targets and objectives related to sustainable forest management:

- The Long-Term National Strategy on Climate Action (2021): This strategy includes measures to enhance the resilience of forests to climate change and extreme weather events. Key initiatives include preserving, enhancing, or restoring forest soil functions such as water and carbon storage. Measures include legislative protections for forest biotopes, the development of a decision-support tool for selecting climate-adapted tree species ("fichier écologique des essences"), and strengthened advisory services for forest owners. Initiatives like creating mixed and diverse forests, adapting management plans to climate challenges, and implementing soft harvesting methods aim to preserve forests' role in carbon absorption and improve their resilience.
- The Grand-Ducal Regulation of 16 April 2021 ("Klimabonus Bësch"): This regulation introduces financial incentives for forest ecosystem services to encourage sustainable, nature-based forest management, enhancing ecosystem benefits such as soil and water protection, air filtration, and biodiversity preservation. It aims to improve forest adaptation to climate change while increasing carbon absorption.
- The Integrated National Energy and Climate Plan (2021-2030): This plan outlines measures for sustainable forest management and carbon sink preservation, maintaining existing wooded areas, and promoting semi-natural forests. It introduces new incentives for nature-based forest management, increasing the carbon storage potential in forests.
- The National Nature Conservation Plan (2023-2030): This plan includes climate mitigation and adaptation measures that prioritize protecting biodiversity-rich ecosystems that provide key services such as carbon capture and climate disaster mitigation. It sets targets such as expanding forest reserves by 7,500 hectares by 2026 and increasing integral reserves to 3,000 hectares, emphasizing the protection and resilience of forest ecosystems through reduced wood harvesting rates in public broadleaved forests to enhance carbon sequestration.

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?

There are no specific legal requirements or limitations when selling and buying forest lands. However, the State, municipalities and associations of municipalities have a right of preferential acquisition over land located in protected areas of national interest and over undeveloped cadastral parcels adjacent to watercourses with a view to safeguarding habitats and species as well as the landscape and ecological connectivity (Law of 18 July 2018 on the protection of nature and natural resources, art. 49). This may apply to forest land.

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

There are no limitations to divide the land by selling or inheritances.

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

Although no specific information could be found on information related to the forest land market, the ANF and the Chamber of Agriculture, which is the official representative body for farmers, winegrowers, and horticulturists, may be able to provide information on this market as part of their overarching missions.

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

No institutions or bodies were identified as contributing to dynamize that market. No information could be found on the amount of forest land transferred and the prices of transmissions.

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

There are no regulations on forest land leasing.

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

Owners of public forests must set up a mutual insurance association in order to compensate each other for any damage they suffer as a result of fires in their forest properties (Order of 22 July 1924, concerning the insurance of public forests against fire risks[58]). There are no insurance obligations regarding private forests. Private forest owners have access to voluntary insurance schemes[59].

[58] Order of 22 July 1924, concerning the insurance of public forests against fire risks (*Arrêté du 22 juillet 1924, concernant l'assurance des bois administrés contre les risques d'incendie*)
[59] Privatbësch Lëtzebuerger, Devenir membre, n.d.

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

There are no specific regulations providing, facilitating or limiting access to financial credits for forest activities or mortgages on forest land.

8. Forest companies, Forest incentives and taxation.

Forest Companies

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

There is only a general Trade and Companies Register. Forest industries and contractors may register in the wood cluster on a voluntary basis.

- **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?**

Forest ownership and forest-related entities are governed by general legal frameworks, including the Civil Code and Company Law.

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

There is no such status as "forest company". Under Company Law, small forest owners may establish formal business entities, such as a private limited liability company (*Société à Responsabilité Limitée*) or a sole proprietorship (*entreprise individuelle*). The private limited liability company, which is the most common form of incorporation in Luxembourg, can have between 2 and 100 shareholders, or exceptionally a single shareholder. Shareholders' liability is limited to the extent of their contribution, which must be at least 12,000 euros[60]. Sole proprietors engage in business activities in their own name. There are no minimum capital requirements and sole proprietorships entail only basic formalities in terms of administrative procedures and managing the business[61].

Forest incentives and taxation

Luxembourg offers no **incentives** for private forest owners and managers to encourage them to implement SFM or to carry out biodiversity conservation measures. All measures to encourage these management practices are in the form of subsidies.

Municipalities that enter into a Nature Pact with the state can earn the *Naturpakt Gemeng* certification. To achieve this, municipalities must implement measures selected from an established list, including measures related to SFM and biodiversity conservation. Certification is granted based on the implementation of these measures (Law of 30 July 2021 creating a Nature Pact with municipalities, art. 3).

[60] Guichet.lu, Private limited liability company (SARL), 2019.
[61] Guichet.lu, Sole proprietorship (self-employed persons), 2019.

- 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.

Many subsidies for forest owners and managers are available to support the implementation of SFM and biodiversity conservation measures:

- The Grand-Ducal Regulation of 10 September 2012 establishing a series of aid schemes to safeguard biodiversity in rural, wine-growing and forest areas creates a set of financial aid schemes available to support practices aimed at the conservation of endangered flora and fauna in forests (art. 15 to 32). Private forest owners are eligible to support for all the measures mentioned in this regulation while public forest owners (other than the State) are only eligible to some of them.
- The Law of 18 July 2018 (Art. 57) and the Grand-Ducal Regulation of 30 September 2019 on support for improving the natural environment establish financial aid schemes for the implementation of programmes, measures or works aimed at safeguarding biological diversity, managing protected zones, maintaining the coherence of the network of protected zones, providing ecosystem services, conserving habitats or wild animal and plant species and conserving the character and beauty of the countryside and forests. Subsidies are available for municipalities, state public bodies, forest managers, and private owners implementing specific biodiversity measures. Moreover, the Grand-Ducal Regulation of 3 March 2022 establishing a series of support schemes to improve the protection and sustainable management of forest ecosystems specifically creates financial aid aimed to improve and strengthen forest ecosystems, in particular by improving their biological diversity, their structure and forest infrastructures, and to encourage planning activities and to ensure the transfer of forestry and biological knowledge. This financial aid is only available for forest land located in green zones. Private forest owners are eligible to support for all the measures mentioned in this regulation while public forest owners (other than the State) are only eligible to some of them.
- The Grand-Ducal Regulation of 16 April 2021 establishing a premium for the provision of ecosystem services in forests creates the “Klimabonus Bësch”. This subsidy is designed to support private forest owners who manage their forests according to nature-friendly principles, with the goal of enhancing the resilience of forest ecosystems and adapting to climate change. The subsidy is limited to areas containing protected forest biotopes or forest habitats of community interest. To be eligible, forest stands must meet specific criteria, such as having at least 50% native broadleaf trees and preserving a certain number of habitat trees and deadwood per hectare.
- The Law of 30 July 2021 creating a nature pact with municipalities provides state subsidies to communes for engaging in nature and resource protection, including in forests. Subsidies are awarded based on a contract that commits communes to implement measures aligned with national plans for nature conservation, water management, and climate adaptation. Eligible measures include increasing the age of tree harvesting in

communal forests, joining forest certification systems, enhancing micro-stations in communal forests, and restoring water regimes in forested areas.

- The Forest Law (art. 13) establishes financial aid for implementing plans and measures aimed at forest protection, restoration, enhancement of ecosystem services, planning, and sustainable forest management. Eligible measures cover reforestation, natural regeneration, protection against wildlife pressure, selective thinning, biodiversity conservation, and more. Private forest owners are eligible to support for all these measures while public forest owners (other than the State) are only eligible to some of them. Aid can cover up to 90% of the investment, and in some cases, 100% for specific protected zone management plans. However, no Grand-Ducal Regulation has been adopted yet to implement this provision.

No information could be found regarding the amount paid at the national level over the past three years.

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

Forest owners are subject to property tax (see 4.4. Forest owner/holder obligations and requirements) and to taxation based on their income derived from forest management activities. The tax is calculated on the net income generated from forest maintenance activities, timber harvesting, or other land-based operations (Law of 4 December 1967 on income tax, art. 61 to 80). This income is reported under the category of agricultural and forestry income (*bénéfice agricole et forestier*).

Like any other company, forest companies are subject to corporate income tax (according to the Law of 4 December 1967 on income tax), municipal business tax (according to the Law of 1st December 1936 on business tax[62]) and net wealth tax (according to the Law of 16 October 1934 on wealth tax[63]).

[62] Law of 1st December 1936 on business tax (*Gewerbesteuergesetz Vom 1. Dezember 1936*)
[63] Law of 16 October 1934 on wealth tax (*Vermögensteuergesetz (VStG) Vom 16. Oktober 1934*)

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.

Under the Forest Law, officials within the ANF, including directors and certain officers, are responsible for monitoring and enforcing forest management laws in all forests (private and public). These officials are granted the authority to conduct inspections, issue fines, and take necessary actions to ensure compliance (art. 30). The law establishes penalties for various infractions related to forest management, including fines ranging from €24 to €750,000 and potential imprisonment for severe breaches, such as unauthorised tree cutting, improper use of fire, or failure to adhere to specified forest regeneration practices (art. 24). It also empowers the Police and authorised officials from relevant administrations, such as forest and environmental services, to issue "taxed warnings" for specific contraventions (art. 27). Moreover, this law grants the judiciary the authority to order the restoration of unlawfully altered forest sites, with oversight by the ANF. This includes confiscation of tools and vehicles used to commit infractions (art. 28). Finally, the Minister of the Environment may temporarily close non-compliant logging or forest management sites until legal requirements are met (art. 29).

The Law of 18 July 2018 on the Protection of Nature and Natural Resources also includes some provisions regarding enforcement in all forests, including private forests. It imposes penalties for unauthorised changes to forest land use, failure to regenerate forest stands, and certain prohibited activities like burning vegetation without proper authorization. Penalties can include fines and imprisonment (art. 75). Enforcement responsibilities are assigned to (art. 74):

- police agents, who act as officers of judicial police in detecting and reporting forest-related infractions,
- ANF agents, tasked with ensuring adherence to forest management laws and regulations.
- Water Management Administration agents, who also have jurisdiction over specific aspects of forest and environmental protection.

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?

In Luxembourg, the implementation of SFM faces a range of **legal and regulatory barriers.** One significant challenge is the high degree of freedom enjoyed by private forest owners regarding forest management, which can lead to inconsistent management practices and hinder the establishment of coordinated SFM efforts across privately held forest lands.

Moreover, the lack of restrictions on property transfers and parcel divisions contributes to a highly fragmented forest ownership structure, complicating coordinated SFM efforts.

Additionally, the country's National Forest Programme, which dates back to 2004, is outdated and requires revision to reflect current environmental challenges, international obligations, updated criteria, and best practices. The lack of up-to-date guidance limits strategic planning and hampers effective forest management. Another key barrier may be the insufficient oversight for implementing and monitoring the National Forest Programme and related strategies, since little information could be found about monitoring mechanisms and activities.

Furthermore, there is a lack of clarity in the division of responsibilities between forest owners and forest managers, which can create confusion and hinder effective forest management. For example, there is a lack of specific implementation responsibilities for forest management plans under the Grand-Ducal Regulation of 3 March 2022, which mandates that forest owners submit plans to the ANF if they want to access certain subsidies. However, the regulation does not clearly assign responsibility for plan implementation or specify consequences for non-compliance, leading to ambiguity and potential enforcement gaps.

The fact that some financial incentives are reserved for specific protected areas also limits the broader adoption of SFM practices across the entire country.

Despite these barriers, there are **several enablers** that facilitate the implementation of SFM in Luxembourg. The country has established comprehensive legislative requirements for public forests, ensuring that they adhere to sustainable management principles. These legal frameworks set a strong example for SFM practices and offer a benchmark for private forest owners. Additionally, a range of financial incentives is available to both private and public forest owners, promoting biodiversity conservation, forest resilience, and sustainable management practices.

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

In Luxembourg, the implementation of a closer-to-nature approach in private forest management faces challenges. Private forest owners are not legally required to adopt a closer-to-nature approach in their forest management practices. Unlike public forests, where more stringent management requirements may apply, the absence of a binding legal framework for private forests limits the consistent adoption of this approach across all forested areas. The primary regulatory influence encouraging closer-to-nature forestry in private forests is through non-binding mechanisms, such as the 1999 Circular on closer-to-nature silviculture and available financial incentives. While these incentives may encourage voluntary uptake, they lack the enforceability and consistency that would come from mandatory regulations.

- 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 rely on legislation applicable to public forests and financial incentives.

The legal framework for public forests establishes detailed requirements a closer-to-nature approach. This legislative emphasis can serve as a benchmark and model for broader adoption.

Moreover, while not a binding legal requirement for private forests, the 1999 Circular on closer-to-nature silviculture provides guidance and recommendations on adopting a closer-to-nature approach. It serves as a policy tool to encourage private owners to align with sustainable forestry principles that are prevalent in public forest management.

Finally, various financial incentives are available to encourage both private and public forest owners to implement practices consistent with closer-to-nature forestry.

10.2. Legal or regulatory gaps in national forest legislation

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

The recent revision of Luxembourg's Forest legislation helped improve clarity, coherence and brought an increased emphasis on SFM and closer-to-nature practices:

- **Comprehensive regulation for public forests**: Luxembourg's legislation ensures that public forests adhere to SFM principles, setting a benchmark for conservation and ecological management.
- **Closer-to-Nature approach**: Detailed legal requirements for public forests promote closer-to-nature forestry, providing a strong model for forest management that emphasizes ecological sustainability and biodiversity.
- **Financial incentives**: There is a range of financial incentives for both private and public forest owners, promoting biodiversity conservation, forest resilience, and sustainable management practices.

However, several challenges remain:

- **Fragmented ownership**: High freedom in property transfers and parcel divisions creates fragmented forest ownership, making coordinated management challenging.
- **Lack of regulation for private forests**: Private forest owners have significant autonomy, leading to inconsistencies in forest management and limited adoption of closer-to-nature approaches.
- **Outdated National Forest Programme**: The National Forest Programme, last updated in 2004, does not reflect current environmental challenges or best practices, limiting strategic forest management. Moreover, there is limited information on the monitoring and enforcement of existing strategies.
- **Limited incentives for broader SFM and closer-to-nature approach adoption**: Some financial incentives are restricted to protected areas, which may hinder the broader adoption of sustainable practices across all forests.

National experts on forest legislation and references

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

From the Nature and Forest Agency (national forest authority):

- Pedro Reis. Head of the Legal Department of the ANF – pedro.reis@anf.etat.lu
- Martine Neuberg. Head of the Forest Department of the ANF – martine.neuberg@anf.etat.lu

From forest owners:

- Winfried Von Loë. Member of Lëtzebuerger Privatbësch's administration team - w.loe@privatbesch.lu

From other organisations:

- Edgard Arendt. Former Secretary of the Luxemburgish Environmental Law Association – edgard.arendt@tango.lu

- 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.

- Dorveaux, L, *Le régime juridique de la forêt : état du droit applicable à la forêt en France et du droit forestier luxembourgeois*, Université de Lorraine, 2014. https://hal.univ-lorraine.fr/tel-01751621v1/preview/DDOC_T_2014_0338_DORVEAUX.pdf#page=2

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