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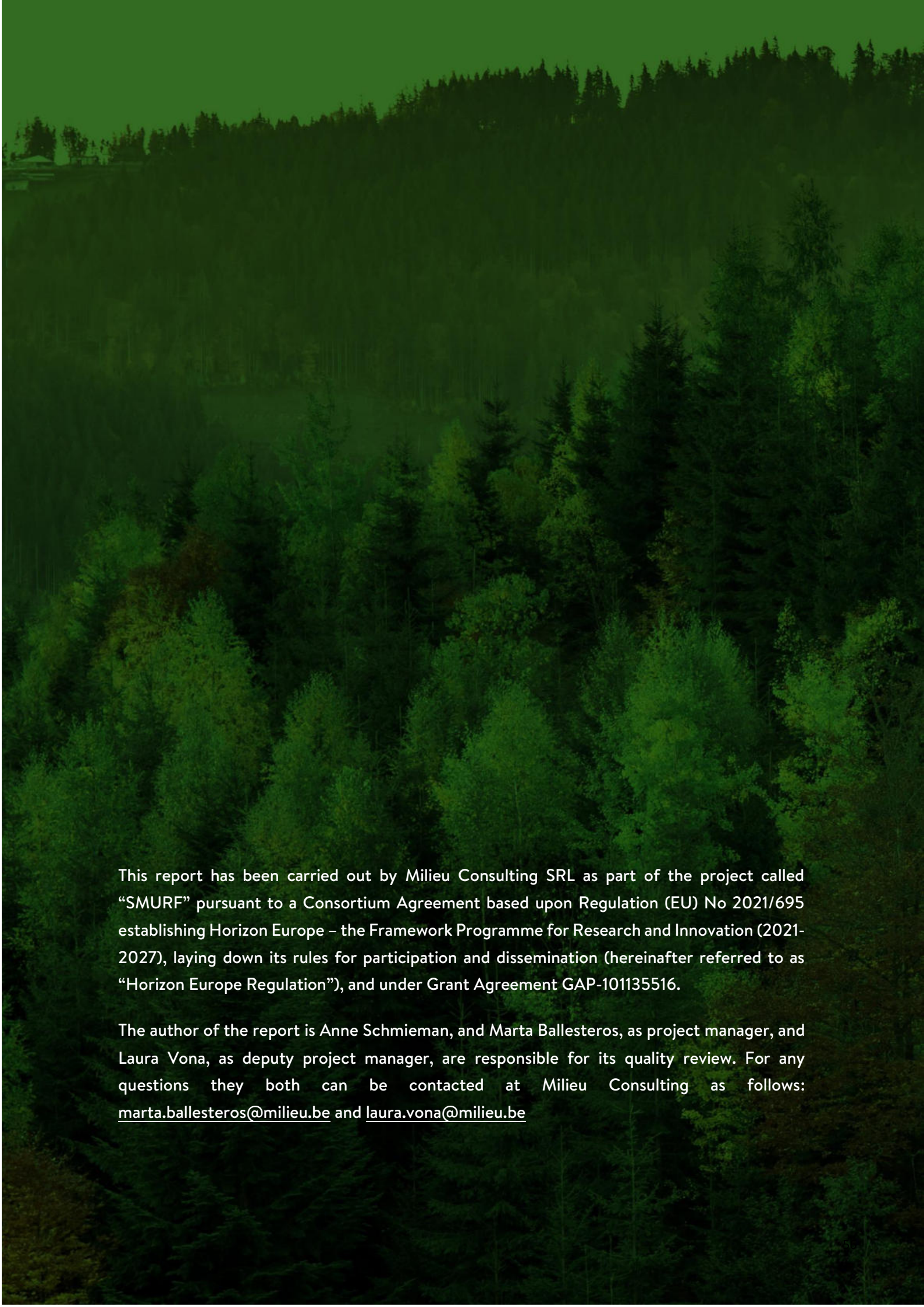
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
the Netherlands

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

Executive Summary

Forest management in the Netherlands is primarily regulated by the Environment Act, which consolidates previous forest-specific laws into a unified framework. This Act emphasises sustainability, requiring practices like replanting after tree felling and fostering stakeholder participation. However, ambiguities in governance—particularly in the distribution of responsibilities among national, provincial, and municipal authorities—have created challenges in implementation and enforcement.

The forest ownership structure in the Netherlands is divided between public and private entities. Public entities such as Staatsbosbeheer manage the majority of forest lands, while private ownership is governed by rights that allow the use and exploitation of resources within a framework of environmental compliance. In the Netherlands, ownership of forest land, like that of all other immovable property, must be compulsorily registered in the cadastre.

Forest owners have rights to use and exploit their forests, access subsidies, and benefit from tax exemptions, but must comply with obligations, including permits for logging, replanting, and adherence to biodiversity goals, especially in protected areas like Natura 2000. Public access and resource collection are subject to owner consent, and changes in land use or large-scale harvesting require approval. Forest managers ensure compliance with legal standards, but no mandatory forest management plans are required.

Sustainable forest management (SFM) is not defined in the Netherlands. SFM is supported by policies, mainly the National Forest Strategy 2030, which aims to balance biodiversity conservation, climate resilience, and resource use. Certification programs, including FSC and PEFC, are widely adopted to ensure adherence to sustainable practices.

Economic incentives play a crucial role in promoting sustainable forestry. Subsidy schemes such as the Subsidy System for Nature and Landscape (SNL) provide financial support for conservation efforts, while tax benefits under the Nature Conservation Act incentivise private landowners to adopt sustainable practices. Forest ownership is subject to property tax (OZB), while profits from forestry businesses are often tax-exempt, and tax benefits under the Nature Conservation Act may apply. The forest land market operates under general real estate laws, with requirements for compliance with zoning plans.

Key recommendations to improve legislative coherence and support mechanisms include clarifying governance responsibilities, defining ambiguous legal terms, establishing uniform guidelines for replanting and compensation, and enhancing access to financial and technical resources for small forest owners. These measures are essential for addressing current barriers and advancing sustainable forest management, aligning national efforts with broader EU biodiversity and climate objectives.

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 organisational 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

In the Netherlands, following the 2019 Climate Agreement, the National Forest Strategy[1] was established. Almost 30 years after the last forest policy in the Netherlands, which was set out in the 1994 Forest Policy Plan, the Forest Strategy has re-focused policy on forests and trees. However, the regulations surrounding forests and timber stands have been integrated several times in a largely policy-neutral manner into new, more comprehensive legislation.

The primary aim of the original **Forest Act of 1961**, and hence of the current legislation, was to maintain the Dutch forest areas and plantations, ensuring a stable supply of timber. Even at the time of the introduction of the Forest Act, this was considered an urgent necessity because of the multifaceted functions forests fulfil for society[2]. Themes such as erosion control, landscape beautification, recreation and timber production were recognised as important reasons for forest planting and forest management. To achieve this, the law introduced key provisions such as mandatory reporting of tree felling and the obligation to replant after trees were cut.

Since then, the Forest Act has been integrated into broader legal frameworks. In 2017, it was merged into the **Nature Protection Act (Wet natuurbescherming)**[3]. As of January 2024, it is further incorporated into the **Environment Act (Omgevingswet)**[4]. The relevant regulations from the Nature Protection Act concerning timber and forest stands (previously in Chapter 4) are transferred to **Section 11.3 of the Living Environment Activities Decree (Besluit activiteiten leefomgeving, hereinafter: Bal)**[5], specifically addressing activities related to timber and wood products.

1.2. Basic legal instruments

Environment Act (Omgevingswet)

The Environment Act is a far-reaching law that came into force from 1 January 2024 and combines and simplifies previous regulations on the physical environment, including laws and regulations that applied to the management and conservation of forests, such as the Nature Protection Act and parts of the Forest Act. The Environment Act changes the way forest management is regulated by integrating and simplifying existing laws, while leaving room for local interpretation of regulations. Essential topics such as permits for tree felling, the replanting obligation and the protection of natural areas remain relevant under the Environment Act. At the same time, more emphasis is placed on sustainability, stakeholder participation and integrated spatial planning. Among other things, the Act includes the following:

[1] 'Bos voor de toekomst: Uitwerking ambities en doelen landelijke Bossenstrategie en beleidsagenda 2030' (2020) (National Forest Strategy). Available at: https://open.overheid.nl/documenten/ronl-d6ac7db2-0d36-45b0-9507-f76638a48c0d/pdf.
[2] Van Laar, J. N. & Van de Kamp, W. J., 'Boswetgeving in Nederland in historisch perspectief, een overzicht' (2000) Nederlands Bosbouw Tijdschrift 72 2, p. 53.
[3] Wet natuurbescherming, BWBR0037552, available at: https://wetten.overheid.nl/BWBR0037552/2021-07-01/.
[4] Omgevingswet 2024, BWBR0037885, available at: https://www.rijksoverheid.nl/onderwerpen/omgevingswet.
[5] Besluit Activiteiten Leefomgeving, BWBR0041330, available at: https://wetten.overheid.nl/BWBR0041330/2024-07-01.

- rules for governments, businesses, nature organisations and citizens on how they should treat nature (duty of care);
- measures to be taken by provinces and the State to protect nature;
- specific subjects, such as hunting, tree felling and pest control;

The core rules of environmental law are laid down in the Environment Act. Many of these rules are further regulated in one of the four orders in council (amvb's) accompanying the Environment Act. In doing so, the central government has made a classification based on the type of rule:

1. The **Living Environment Activities Decree (Bal)**[6] contains rules directly related to specific activities. Most regulations relating to forests can therefore be found in the Bal, especially in section 11.3.
2. Rules focussing exclusively on government bodies, such as decision rules, are contained in the **Quality of the Living Environment Decree**[7]. The Environment Decree contains procedural provisions and explains the division of powers between government bodies.
3. **The Environmental Regulation**[8] **(a ministerial regulation) provides further details on procedural aspects.**
4. **The fourth order in council is the Building Projects in the Living Environment Decree**[9]**.**

1.3. Basic Regulatory framework

National Climate Agreement

The **Climate Agreement**[10], presented in 2019, has the central goal of reducing Dutch greenhouse gas emissions by 49% in 2030 compared to 1990. Specific agreements have been made for each sector to achieve this goal. Chapter C4 of the Climate Agreement, entitled 'Agriculture and Land Use', presents the agreements made at the Agriculture and Land Use sector table, which includes nature and forests. The agriculture and land use sectors have been tasked with achieving an additional reduction of 3.5 Mtonne CO2-equivalent greenhouse gas emissions by 2030, on top of existing policies. The Agriculture and Land Use Sector Table sees additional opportunities for emission reductions, leading to a total ambition of 6 Mtonne CO2-equivalent reduction by 2030. The government is making €970 million available for this in the period 2020-2030. The goal is to make agriculture and land use climate-neutral by 2050.

National Forest Strategy

As stipulated in the Climate Agreement, the national and provincial governments adopted a **national Forest Strategy**[11] **in 2020** (hereinafter: Forest Strategy 2030). This strategy aims to contribute to restoring biodiversity and achieving climate goals. It constitutes the Dutch fulfilment of the European Commission's climate policy commitment to plant three billion

[6] Besluit activiteiten leefomgeving, BWBR0041330, available at: https://wetten.overheid.nl/BWBR0041330/2024-07-01.
[7] Besluit kwaliteit leefomgeving, BWBR0041313, available at: https://wetten.overheid.nl/BWBR0041313/2024-07-01.
[8] Omgevingsbesluit, BWBR0041278, available at: https://wetten.overheid.nl/BWBR0041278/2024-07-01.
[9] Besluit bouwwerken leefomgeving, BWBR0041297, available at: https://wetten.overheid.nl/BWBR0041297/2024-08-01.
[10] Ministeries van EZK, BZK, LNV & IenW, Klimaatakkoord 2019, available at: https://open.overheid.nl/documenten/ronl-7f383713-bf88-451d-a652-fbd0b1254c06/pdf.
[11] 'Bos voor de toekomst: Uitwerking ambities en doelen landelijke Bossenstrategie en beleidsagenda 2030' (2020) (National Forest Strategy). Available at: https://open.overheid.nl/documenten/ronl-d6ac7db2-0d36-45b0-9507-f76638a48c0d/pdf.

additional trees by 2030 and ensure strict protection of all remaining 'old-growth' and ancient forests in Europe. Half of the funding for these plans has been covered by funds from the national and provincial governments; the remaining half has yet to be arranged.

The aim is to increase forest cover by 37,000 hectares by 2030, totalling 407,000 hectares[12]. This should contribute to both nature goals and climate goals, with an emphasis on carbon sequestration, biodiversity, and recreation. Besides expanding forest area, the goal is to improve the quality of existing forests. This includes creating forests with different age stages and a greater variety of tree species, leading to more robust and biodiverse woodlands. About 15,000 hectares of planned forest expansion will take place within the National Nature network Netherlands (NNN)[13]. The NNN is a network of interconnected nature areas in the Netherlands. The aim of the NNN is to connect nature areas so that plants and animals can move better, and their habitats are preserved. The NNN plays a crucial role in preserving and restoring biodiversity in the Netherlands. The Forest Strategy 2030 states that more than 90% of forests in the Netherlands have nature objectives and are within the NNN[14]. This means that the conservation and management of these forests is under strict scrutiny to protect and enhance their ecological functions.

National Rural Area Programme

The National Rural Area Programme (NPLG)[15] is a policy programme under the National Environmental Vision, aiming to find sustainable solutions to the various challenges in the rural area. It describes the goals in the areas of nature (including nitrogen), water and soil, agriculture, land use and the green-blue veining, as well as the way in which these goals are to be achieved. A distinction is made between generic policy and area-specific policy, and how both contribute to achieving the goals. This area-based policy is elaborated by the provinces in their Provincial Rural Area Programme. The nature goals in the NPLG are mainly aimed at achieving the European agreements for biodiversity conservation and restoration, with the Birds and Habitats Directives at the centre. In addition, the NPLG contains broader nature goals needed for nature restoration in the rural area, both inside and outside protected areas.

[12] LNV & IPO, 2020. Ambities en doelen van Rijk en provincies voor de Bossenstrategie, https://www.rijksoverheid.nl/documenten/kamerstukken/2020/11/18/uitwerking-ambities-en-doelen-landelijke-bossenstrategie-en-beleidsagenda-2030.

[13] More information on the NNN is available at: https://www.atlasleefomgeving.nl/natuurnetwerk-nederland-ehs.

[14] WEnR, Oppervlakte bos in Nederland, 1970-2021 (2023). More information at: https://www.clo.nl/indicatoren/nl162001-oppervlakte-bos-in-nederland-1970-2021.

[15] Ontwerp Nationaal Programma Landelijk Gebied (NPLG) (2023), available at: https://open.overheid.nl/documenten/cdc6cfa7-350d-4797-b3a3-a6d41fcf1807/file.

Codes of conduct

For sustainable forest management, codes of conduct have been drawn up to ensure that forest management activities meet the requirements of the Environment Act and other relevant regulations:

- **Code of Conduct for Species Protection Forest Management 2022**[16]: This code of conduct provides guidelines for forest managers to carry out forest management activities, such as felling, replanting and maintenance, in a way that takes into account the protection of endangered and vulnerable species. The code of conduct prevents forest management from having negative effects on protected species and provides exemptions under the Environment Act for certain actions, provided the guidelines are followed.
- **Code of Conduct for Species Protection Nature Management 2023**[17]: This code of conduct focuses more broadly on nature management, including forests, and provides guidelines to minimise negative impacts on species during management activities. The code of conduct is an important tool for site management organisations and forest owners to fulfil their obligations regarding species protection during forest management.

[16] VBNE, 'Gedragscode Soortenbescherming bosbeheer 2022', available at: https://www.rvo.nl/sites/default/files/2022-10/Gedragscode-soortenbescherming-bosbeheer-2022-1.pdf.
[17] VBNE, 'Gedragscode Soortenbescherming natuurbeheer 2023', available at: https://www.rvo.nl/sites/default/files/2024-05/Gedragscode-soortenbescherming-natuurbeheer-VBNE.pdf.

2. Governance and institutional framework

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

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

Please note that the following section includes mostly general competences under the Environment Act, as not a lot is included specifically on forest management.

Legal background

The duties and powers of administrative bodies is included in **Chapter 2 of the Environment Act.** Administrative bodies must consider the duties and powers of other bodies when carrying out their own tasks, coordinating with them if necessary (**Article 2(2)**). They may work together in performing their duties, but this does not imply transferring responsibilities or powers. An administrative body should only engage in the responsibilities of another body when required for fulfilling its own duties. The exercise of tasks and powers under this Act is in principle left to municipal administrative bodies, unless otherwise stipulated (**Article 2(3)**). Provincial administrative bodies take over these tasks only when it concerns a provincial interest that cannot be effectively performed by the municipality, or when it is necessary for the effective implementation of the law or international obligations (which is mostly the case for forest management). The central government exercises tasks when it is a national interest that cannot be effectively represented by provinces or municipalities, or for the implementation of international obligations. Moreover, the central government performs tasks in areas that are not under provincial or municipal administration.

National competences

At the national level, the general legal framework for forest management is set by the Dutch government. Key applicable legislation includes the Environment Act, and the Bal as set out under section 1 of this report. Responsibilities of the State are included in **Article 2(19) of the Environment Act.** The **fifth subparagraph** includes its duties in relation to nature. In summary, the Minister for Nature and Nitrogen is responsible for taking measures in special national nature areas, except in specific cases designated by Order in Council. These responsibilities also include drawing up quantifications for conservation objectives of Natura 2000 areas and national nature areas, drawing up red lists of endangered animal and plant species, and the prevention and control of invasive alien species. For Natura 2000 areas managed by the State, used for military purposes, or owned by the State, responsibility rests with another designated minister. National laws set the general framework, but practical implementation largely lies with provinces and municipalities.

Regional competences (provinces)

Provinces play an important role in implementing forest management and conservation policies. The province has the following duties and responsibilities with regards to nature, as included in **Article 2.18(g) of the Environment Act:**

1°. The conservation or restoration of animal and plant species naturally occurring in the wild in the Netherlands, of their biotopes and habitats, and of natural habitat types occurring in the Netherlands, in accordance with international law obligations.
2°. Ensuring that measures are taken concerns, on the one hand, Natura 2000 areas, where the requirements of the Birds and Habitats Directives are complied with, with the exception of certain Natura 2000 areas designated by order in council. Additionally, it includes special national nature areas, where the necessary measures are taken to achieve the conservation objectives, also in cases designated by order in council.
3°. The prevention and control of the introduction and spread of invasive alien species, in cases designated by order in council (amvb).

Moreover, Provincial states are responsible for adopting a single environmental regulation containing rules on the physical environment (**Articles 2.4-2.8**). In 2014, nature policy in the Netherlands was decentralised. Since then, the provinces have been responsible for nature in their provinces. Provinces themselves do not own or manage nature. Provinces subsidise nature managers to manage nature so that it is maintained or improved, or that it deteriorates as little as possible[18].

In the context of forest management, provinces have some freedom to make their own choices within the regulation of forests in **Section 11.3 of the Bal** (please note that under Dutch law it is called 'timber stands', but in this report 'forest' will be used). This partly concerns the procedure (such as deadlines), but also content-related aspects. The Bal offers extensive possibilities to deviate from the standard (national) regulation via tailor-made rules or tailor-made regulations. Below is a brief summary of the points in which provinces deviate in their regulations:

- **Notification period for felling and submission requirements.** Friesland and Gelderland have extended the notification period from four to six weeks prior to felling, giving them more time to assess the notification and possibly impose a felling ban. Friesland also explicitly states the circumstances under which the three-year replanting obligation can be waived. All provinces require the use of a digital form for submitting notifications. This allows them to direct the information submitted. In addition to NAW data (Name, Address, Place of residence), information on the reason for the felling and a map (scale 1:10,000 or 1:25,000) are also required.
- **Different treatment of larger land managers.** Some provinces take a different approach for larger land managers or Nature and Landscape Management (SNL) certified managers (managers receiving the SNL subsidy, which will be discussed below), allowing them to make retrospective notifications or work on the basis of work plans. Friesland exempts land management organisations from the reporting obligation, provided they provide retrospective information. Flevoland has a similar scheme for managers with

[18] Staatsbosbeheer 'Bosbeheer in beeld' (2022), available at: https://www.rekenkamer.nl/publicaties/rapporten/2022/12/06/bosbeheer-in-beeld, p. 28.

more than 75 hectares of forest and SNL certification. Gelderland exempts managers with more than 500 hectares who work with a code of conduct and submit an annual work plan. In Utrecht, this limit is 1,000 hectares.

- **Substantive exemptions.** Provincial regulations contain choices regarding exemptions from the duty to report and/or replant. For example, in North Brabant an exemption from both duties applies if planning compensation is already provided for in a project decision or environmental plan, in the case of temporary forest (maximum 40 years), or for agroforestry projects. Limburg exempts from the notification obligation the felling of rejuvenation holes for forest regeneration for structural variation, under set conditions. Utrecht and North Holland also have similar exemptions under specific conditions.
- **Replanting in a forest-friendly responsible manner**: Section 11.129 of the Bal states that replanting must take place in a 'forest-friendly responsible manner' after felling, but does not specify how this should be done. However, provinces often impose additional requirements, such as a closed crown canopy, similar quality and quantity as the felled forest, and appropriate replanting in accordance with soil and water conditions. About half of the provinces explicitly prohibit the use of garden species and ornamental shrubs.
- **Conditions for compensation by replanting on other land:** Compensation by replanting on other land is usually only allowed within the province. However, Groningen and Drenthe allow compensation within the three northern provinces. Brabant accepts compensation in Brabant or Limburg. Compensation is often subject to requirements such as comparable ecological and landscape values and that the land is not already under a replanting obligation. Natura 2000 values and agricultural interests must also not be harmed.
- **Felling ban**: Friesland and Flevoland have included the possibility of imposing a felling ban to protect special nature or landscape values. Gelderland can impose a felling ban for old forest growth areas, cultural-historically valuable plantations, and protected natural values.

All provincial programmes can be found here[19]:

Drenthe	https://zoek.officielebekendmakingen.nl/prb-2024-616.pdf
Flevoland	https://zoek.officielebekendmakingen.nl/prb-2023-14654.html#nieuweregeling_chp_16__title_16.2__subchp_16.2.3
Friesland	https://lokaleregelgeving.overheid.nl/CVDR703647/1#chp_5__subchp_5.7
Gelderland	https://zoek.officielebekendmakingen.nl/prb-2023-14287.html#regeling_chp_4__subchp_4.2__subsec_4.2.2
Groningen	https://zoek.officielebekendmakingen.nl/prb-2023-14638.html#nieuweregeling_chp_4__subchp_4.5
Limburg	https://zoek.officielebekendmakingen.nl/prb-2023-14198.html#regeling_chp_9__subchp_9.2__subsec_9.2.1
Noord-Brabant	https://noord-brabant.tercera-ro.nl/SiteData/9930/Publiek/BV00392/d_NL.IMRO.9930.OmgevingsverordNBr-va01.pdf
Noord-Holland	https://lokaleregelgeving.overheid.nl/CVDR703568/#chp_4__subchp_4.2__subsec_4.2.3
Overijssel	https://lokaleregelgeving.overheid.nl/CVDR706717/1#chp_3__subchp_3.5__subsec_3.5.1
Utrecht	https://zoek.officielebekendmakingen.nl/prb-2024-2766.html#integraletekstvervanging_chp_6__subchp_6.2
Zeeland	https://lokaleregelgeving.overheid.nl/CVDR709135#chp_2__subchp_2.11
Zuid-Holland	https://lokaleregelgeving.overheid.nl/CVDR703362/#hoofdstuk_3_paragraaf_3.9_artikel_3.192

Local/municipal competences

As mentioned above, the exercise of tasks and powers under the Environment Act, thus including rules in relation to forest management, is in principle left to municipal administrative bodies, unless otherwise stipulated (**Article 2.3**). One of the main relevant duties of the municipal council is to adopt a single environment plan for the entire territory of the municipality, including rules on the physical living environment (**Article 2.5**). However, in section 11.3 of the Bal, no specific powers are delegated to the municipal level regarding tree stands. However, municipalities do still have the authority to regulate tree felling outside the built-up area for two main reasons. First, the Bal regulation applies only to tree stands that meet its definition and do not fall under the exceptions listed in Article 11.111(2) of the Bal. Under **Article 121 of the Municipalities Act**[20], municipalities are permitted to set additional regulations on the same subject already covered by higher regulations, such as the Bal, provided there is no conflict. This means municipalities can impose rules on trees or tree groups that fall outside the definition of tree stands in Article 11.111 of the Bal—such as areas smaller than 10 ares, rows of fewer than 20 trees, or trees in gardens and yards. Furthermore, municipalities may introduce additional regulations with a different purpose than those set out in section 11.3 of the Bal.

[19] Please note that these regulations are regularly amended.
[20] Gemeentewet, BWBR0005416, available at: https://wetten.overheid.nl/BWBR0005416/2024-01-31.

Forest coordination and advisory bodies

Advisory bodies in the Netherlands, under the Environment Act (**Chapter 17**), have specific tasks and powers at both national and municipal levels. **At the national level**, the Minister for Infrastructure and Water Management or the relevant minister appoints the members and chairman of an advisory body (**Article 17.2**). This includes a committee for environmental reporting (**Article 17.5**), being the Environmental Impact Assessment Commission (MER)[21]. This committee advises on environmental impact assessments, which may be mandatory for certain forest management activities, such as clearing large areas of forest or developing new nature reserves. The environmental impact assessment assesses the impact of such activities on nature and the environment, which is very important for sustainable forest management and the Scientific Authority for CITES (**Article 17.5a**), which monitors compliance with international conventions for endangered species. In addition, other advisory bodies can be set up by order in council for specific tasks within the physical environment (**Article 17.6**).

At the municipal level, the municipal council determines the number of members, their term of appointment and their tasks (**Article 17.7**). A mandatory municipal advisory committee must, among other things, advise on applications for environmental permits (**Article 17.9**). This committee also advises on the quality of the physical environment, including forests, and should base its advice on the municipal environmental vision and policy rules. Additionally, Stichting Advisering Bestuursrechtspraak (Administrative Law Advisory Foundation, (StAB) advises the administrative courts on disputes about decisions that may affect forest management (**Article 17.10**), e.g. appeals against permits for logging or forest restoration projects. It ensures the legal review of decisions with an impact on the physical environment.

2.2. Key representation organisations of the forest sector

1. **Forest owners**: i) **Federatie Particulier Grondbezit (FPG)**[22] (representing private forest owners and estates, representing their interests in forest and nature management), and ii) **Bosgroepen**[23] (a cooperative of forest owners that provides support for sustainable forest management).

2. **Forest municipalities**: Vereniging van Nederlandse Gemeenten (VNG)[24] (represents municipalities, including on issues of forest management and green policy within municipal boundaries).

3. **Forest industry**: Koninklijke Vereniging van Nederlandse Houtondernemingen (VVNH)[25] (represents wood sector companies involved in the processing and trade of wood).

[21] See for more information: https://www.commissiemer.nl/.
[22] See for more information: https://www.grondbezit.nl/en/.
[23] See for more information: https://bosgroepen.nl/cooperatie/.
[24] See for more information: https://vng.nl/.
[25] See for more information: https://www.vvnh.nl/.

4. **Forest clusters: Bosgroepen**

5. **Forest contractors:** Vereniging van Bos- en Natuurterreineigenaren (VBNE)[26] (the six member organisations are committed to managing forest and natural areas in the best possible way and preserving them for the future).

6. **Forest Professionals:** Koninklijke Nederlandse Bosbouw Vereniging (KNBV)[27] (represents, amongst others, forestry professionals, such as foresters, researchers and forest owners, and focuses on promoting knowledge exchange and professional forest management).
7. **Forest Agents or rangers: N/A**

8. **Forest Sciences:** Forest Ecology and Forest Management Group (Wageningen University & Research)[28] (leads scientific research on forest management and climate-smart forestry solutions).

9. **Forest certification:** FSC Nederland[29] and PEFC Nederland[30] (ensuring the certification of sustainable forest management in the Netherlands, including group certifications for forest owners).

10. **Public enterprises: Koninklijke Nederlandse Bosbouw Vereniging (KNBV).**

11. **Forest cooperatives: Bosgroepen.**

12. Other **Forest organisations:** Probos[31] (a foundation dedicated to forestry research and consultancy, with a focus on sustainable forest management and timber use).

[26] See for more information: https://vbne.nl/.
[27] See for more information: https://knbv.nl/.
[28] See for more information: https://www.wur.nl/en/research-results/chair-groups/environmental-sciences/forest-ecology-and-forest-management-group.htm.
[29] See for more information: https://nl.fsc.org/nl-nl/gecertificeerd-hout-is-de-norm/fsc-en-andere-keurmerken.
[30] See for more information: https://pefc.nl/.
[31] See for more information: https://www.probos.nl/.

3. Forest land ownership structure

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

3.1. Data on national forests ownership structure

In the Netherlands, the following structure demonstrates the ownership of forests[32]:

- Public-private (Staatsbosbeheer)	26 %
- Ministry of Defense	2 %
- Ministry of Finance	2 %
- Regional (Province)	1 %
- Municipal	15 %
- Other public ownership	1 %
- Private	18 %
- Other privately-organised	3 %
- Country estates	6 %
- Business	6 %
- Natuurmonumenten (private)[33]	8 %
- Nature protection organisations	11 %

Size of forest area

Forest covers 11% of land use in the Netherlands. Almost half of the forest occurs in the provinces of Gelderland and Noord-Brabant. The provinces of Groningen and Zeeland have the smallest forest area. The Seventh Dutch Forest Inventory (NBI-7) was conducted during 2017-2021 to collect data on the current state of the Dutch forest. The area of forest in the Netherlands has decreased slightly compared to previous measurements, to about 363,800 ha in 2021[34]. The main reasons for this decrease are the felling of temporary forests planted on agricultural land and the conversion of forest into other nature, such as heathland. Deforestation for restoration of other types of nature under Natura 2000 management plans is compensated retroactively to 1 January 2017. This amounts to 3,400 hectares, according to the Forest Strategy 2030.

[32] This is based on the latest published Dutch Forest Inventory (2017-2021), available at: https://edepot.wur.nl/575334. The eighth Dutch Forest Inventory will run from 2022 until 2026. More information can be found here: https://www.wur.nl/en/research-results/chair-groups/research-funded-by-the-ministry-of-lvvn/soorten-onderzoek/kennisonline/nationale-bosinventarisatie-8.htm.
[33] This is the Dutch association (private legal entity) for nature conservation in the Netherlands. See for more information: https://www.natuurmonumenten.nl/.
[34] WEnR, Oppervlakte bos in Nederland, 1970-2021 (2023). More information at: https://www.clo.nl/indicatoren/nl162001-oppervlakte-bos-in-nederland-1970-2021.

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**

N/A. There is no legal definition of forest owner provided under Dutch law. Following from the responsibilities under the legal framework for forests, the forest owner is the legal person responsible for complying with the relevant rules and regulations regarding the management of the forests on their property.

- **Forest holder**

N/A.

- **Forest manager**

There is no legal definition of forest manager provided under Dutch law. However, non-legal definitions are available:

- *''The forest manager profession is a variant of the forest and natural areas manager profession and is part of the professional family of foresters, forest and nature managers''*[35].
- *''The manager of forest who is authorised to order the performance of forest work. In many cases, the manager will be the owner of the forest, but it can also be a third party, such as a forest group or a steward''*[36].

- **Forest contractor**

There is no legal definition provided under Dutch law. However, in the context of the **Code of Conduct Species Protection**[37] a definition for 'contractor' is included. A contractor is considered *''the person appointed in relation to the Code of Conduct by the company or organisation carrying out the forest operations has been appointed to act towards the manager to act as representative of that company or organisation and to direct the work. When the work is carried out by (employees of) the manager himself, then it concerns the person who, in respect of the Code of Conduct by the manager to supervise the work''*.

[35] Nationale Beroepen Gids, 'bosbeheerder', https://www.nationaleberoepengids.nl/bosbeheerder#:~:text=Het%20is%20de%20taak%20van%20een%20Bos-%20en,diersoorten%2C%20waterbeheer%20en%20het%20beheren%20van%20recreatieve%20natuurgebieden.

[36] VBNE, 'Gedragscode Soortenbescherming bosbeheer 2022', available at: https://www.rvo.nl/sites/default/files/2022-10/Gedragscode-soortenbescherming-bosbeheer-2022-1.pdf.

[37] VBNE, 'Gedragscode Soortenbescherming bosbeheer 2022', available at: https://www.rvo.nl/sites/default/files/2022-10/Gedragscode-soortenbescherming-bosbeheer-2022-1.pdf.

- **Forest**

Under Dutch law, instead of using the term 'forest', the term 'timber stand' is used. Not all groups of trees are considered a 'timber stand'. According to the definitions in the annex to the Environment Act, a timber stand is an "*independent unit of trees, tree formers, shrubs coppice or grove*". Section 11.111(2) Bal then specifies what the regulation for wood stands does not deal with:

a. timber stands within the development contour designated in the environmental plan logging referred to in Section 5.165b of the Quality of the Living Environment Decree;
b. wood stands in yards or gardens;
c. trees and shrubs specifically for harvesting fruit, nuts or fruits are grown;
d. wood stands forming windbreaks around orchards;
e. conifers, apparently intended to serve as Christmas trees, if they are not older are more than 20 years old;
f. nursery stock;
g. **poplar or willow trees consisting of:**
   1°. road plantings;
   2°. planting along waterways; and
   3°. single-row plantations along agricultural land;
h. thinning of a tree stand to promote the growth of the remaining timber stand;
i. **plantations consisting of poplar, willow, ash or alder which are obviously intended for the production of woody biomass, if they:**
   1°. are harvested at least once every 10 years;
   2°. consist of at least 10,000 stoves per ha per planting unit, which consists of continuous planting that is not intersected by unplanted strips wider than 2 m; and
   3°. were created after 1 January 2013; and
j. timber stands covering a smaller area of land than 10 a, or consisting of a row planting comprising 20 or fewer trees, calculated over the total number of rows.

For **climate reporting purposes** (Land Use, Land Use Change and Forestry, LULUCF), forest is "*An area of woody vegetation of at least 0.5 ha, at least 30 metres wide and with a minimum canopy cover of 20 per cent. The trees must be able to reach a minimum height of 5 metres on site.*" In climate and nature policy, such as in the Forest Strategy 2030, the area of climate reports is used. Other mappings such as the CBS Soil Statistics and the Topographical Map (1:10,000) use a different minimum area (1 hectare and 1,000 m2 respectively), so the total forest area differs between the mappings.

It should be noted that in the context of the **Code of Conduct Species Protection**[38] a definition for forest that differs from the legal definition is included: "*A plant and animal life community in which tree-forming species are image-defining*".

[38] VBNE, 'Gedragscode Soortenbescherming bosbeheer 2022', available at: https://www.rvo.nl/sites/default/files/2022-10/Gedragscode-soortenbescherming-bosbeheer-2022-1.pdf.

3.3. Forest ownership types in your country

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

In the Netherlands, there is no fundamentally different (legal) framework for the management of public or private forests. Both public and private forest owners have to comply with the legal requirements.

Staatsbosbeheer is the biggest **public forest owner** in the Netherlands, managing 26% of the Dutch forests (being 94 121 hectare). Staatsbosbeheer is a legal entity with a statutory task. The organisation is established by law and as such an independent administrative body of the central government, falling within the domain of the Ministry of Agriculture, Fisheries, Food Security and Nature (LVVN). Its statutory task is to manage and sustainably bring entrusted land to the benefit of society. This task is secured in the Act on the Corporatisation of the State Forestry Commission[39]. Staatsbosbeheer occupies a special position because, as a public organisation, it operates among private parties with similar activities (e.g. private forest owners) and also enters the market (e.g. for timber)[40].

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

Specifically for forests, there are no programmes in the Netherlands that focus exclusively on forest consolidation, but there are some programmes and legal instruments that contribute to the redevelopment, restoration and expansion of forest areas.

The most important programme relevant to nature development, including land consolidation, at national level is the **'Natuurnetwerk Nederland' (Nature Network Netherlands)**[41]. NNN was set up to connect fragmented nature and protect biodiversity. The aim of the NNN is to connect natural areas, including forests, moors and wetlands, through corridors that allow animal species and plants to move freely between habitats. For forest consolidation, the NNN is important because it helps consolidate forest plots through land development and land acquisitions. Small, fragmented forest areas are merged and connected to larger natural areas to form ecological links. The NNN also supports projects that enlarge or recreate forest areas, such as planting new forests in connection with existing nature reserves.

Several provinces are implementing projects that contribute to the consolidation of forest plots. These projects are often aimed at connecting and expanding fragmented nature and forest areas, usually as part of the NNN in the context of forest recovery. Examples include the Veluwe programme in the province Gelderland[42] (where small forest parcels are connected to create

[39] Wet verzelfstandiging Staatsbosbeheer, BWBR0008904, available at: https://wetten.overheid.nl/BWBR0008904/2020-01-01.
[40] See for more information on Staatsbosbeheer 'Bosbeheer in beeld' (2022), available at: https://www.rekenkamer.nl/publicaties/rapporten/2022/12/06/bosbeheer-in-beeld.
[41] More information on NNN can be found here: https://www.rijksoverheid.nl/onderwerpen/natuur-en-biodiversiteit/natuurnetwerk-nederland.
[42] See for more information: https://media.gelderland.nl/Herstelprogramma_Bossen_GS_mei_2023_weblr_1518316fc4.pdf?updated_at=2023-05-09T13:42:52.281Z.

larger, contiguous natural areas), and the 'Groene Woud' in Noord-Brabant[43] (focusing on connecting natural areas, including forests, by creating new forest areas and ecological corridors).

Where there is no specific law in the Netherlands that focuses exclusively on forest consolidation or the merging of forest plots, there is a general legal framework for land consolidation and nature management. To this extent, **Article 12.3 of the Environment Act** regulates land consolidation, aimed at improving the rural area according to the functions assigned to the area, such as roads, water works, or nature conservation. Measures may include adapting infrastructure, developing or restoring nature and landscape elements, or other public facilities. Re-allocation can also be part of land development, where ownership and management of land can be redistributed. Provincial executive states are authorised to lead land development projects. When a land consolidation project is carried out, a legal decision (incorporation decree) gets adopted under **Section 12.2 of the Environment Act.** The incorporation decree specifically regulates the allocation of ownership, management, and maintenance of public facilities (including nature areas) relevant to the project. These are situations where, for example, re-parcelling takes place or where property must be transferred to realise public purposes.

3.4. Proof of ownership: Land registry and Cadastre

- How is ownership proved?

When a forest owner wants to prove the rightful ownership of a plot of forest, an extract or other documents from the cadastre can be requested[44]. This is a legally recognised proof of ownership and contains information about the registered owner and property boundaries.

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

In the Netherlands, ownership of forest land, like that of all other immovable property, must be compulsorily registered with the cadastre)[45]. This is the official body recording ownership and changes of immovable property[46]. Ownership of forest land can only be legally transferred via a notarial deed (also called a deed of conveyance), which is then registered in the public registers of the cadastre. It is only after this registration that the new owner is officially recognised. This process is regulated by **Article 3:89 of the Civil Code (BW).** As previously mentioned, the Seventh Dutch Forest Inventory (NBI-7) was conducted during 2017-2021 to collect data on the current state of the Dutch forest[47].

[43] See for more information: https://www.hetgroenewoud.com/initiatieven/leader.

[44] This can be done here https://www.kadaster.nl/producten/akte-en-onderzoek/eigendomsakte-opvragen.

[45] For more information see the website of the cadastre: https://www.kadaster.nl/. The legal framework for the cadastre is included in the Cadastre Act, available at: https://wetten.overheid.nl/BWBR0004541/2024-06-19.

[46] It has to be noted that the cadastre is a deposit registry with the function of recording documents submitted for registration without any form of verification. As there is no independent third party involved to attest to the veracity of the registered document, the reliability of the document can be questioned at any point.

[47] WEnR, Oppervlakte bos in Nederland, 1970-2021 (2023). More information at: https://www.clo.nl/indicatoren/nl162001-oppervlakte-bos-in-nederland-1970-2021.

- Is there a registration fee?

The costs for registration depend on the structure for which the cadastre distinguishes between three categories[48]:

- OZ4 - Registration deed with partial cadastral plots- piece contains a delivery or results in the change of a right holder (165-1430eu).
- OZ4 - Registration deed with whole plots - document contains a delivery or results in the change of a right holder (94,50-196eu).
- OZ4 - Registration deed with plots with provisional cadastral boundaries and area - document contains a delivery or leads to the change in legal status (76-790eu).

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

In the Netherlands, there is no specific register that focuses exclusively on forest owners and forest ownership. However, information on ownership of forest land is registered in the cadastre, which is also the official property register for all immovable property, including forests. The cadastre registers all immovable property, including forest land and agricultural land, and provides the legal basis for ownership and transfer of ownership. Every owner of forest land must be registered in the cadastre. This property register therefore applies to all types of land, including forests, agricultural land and urban plots. The cadastre provides insight into ownership, size, boundaries and any real rights, such as mortgages.

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

The accuracy of the cadastre is generally high as it relies on official notarial documents.[49] Errors or delays can occasionally occur due to administrative processes or disputes.

[48] An overview of all registration fees can be found here: https://www.kadaster.nl/zakelijk/over-ons/financieel/tarieven#cat-Inschrijven-stukken.

[49] A quick overview of all land distribution in the Netherlands can be found here: https://perceelloep.nl/.

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

4.1. Overview

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

Rights:

- **Use and exploitation of forest:** Forest owners retain the right to use and exploit their forests, for example through logging, recreational activities, or other commercial exploitation. However, these rights are subject to environmental regulations and specific obligations such as permits and replanting obligations.

- **Logging:** The felling of trees in a forest area is allowed, subject to compliance with regulations. Depending on the extent of felling and the location of the forest, a notification or permit is often required, as described in the Bal (Article 11.3).

- **Subsidies and support:** owners of forest areas can claim subsidies for sustainable management of their forests, for example through the Subsidy Scheme for Nature and Landscape Management (SNL)[50].

Obligations:

- **Permits and notification requirement:** To carry out certain activities, such as felling trees or constructing new infrastructure in forest areas, a permit is required, or a notification must be done according to the regulations in the Bal (Article 11.3). This applies especially to larger forest plots and protected areas, such as Natura 2000 sites. In these cases, the requirements may be stricter due to the protected status of nature.

- **Replanting obligation:** An important obligation included in the Environment Act and the Bal is the replanting obligation. This means that when trees are felled, the owner is obliged to plant new trees at the same location or elsewhere to maintain the forest area (Bal, Article 11.111).

- **Protection of natural values:** Under the Environment Act, forest owners must ensure that their management activities are in line with nature conservation goals. In Natura 2000 areas, for example, activities must not have a significant negative impact on protected habitats and species. In such cases, an environmental impact assessment (EIA) may be required.

- **Prohibitions to protect species.** These include, for example, the ban on killing (in the context of hunting) or deliberately disturbing protected animals, and to the prohibition of picking or destroying protected plants. When carrying out forest management, a

[50] More information on the SNL subsidy scheme is available at: https://www.bij12.nl/onderwerp/natuursubsidies/snl/.

landowner cannot always avoid acting in violation of these prohibitions. An exemption from the Environment Act on provincial level is then needed to carry out these activities.

  - Forest management is important, for example, for the protection of wild flora and fauna and the conservation of natural habitats. That is why there is an exemption from the prohibitions for landowners working according to an approved code of conduct (as discussed under section 1.2). If you work according to an approved code of conduct, you do not need to apply for an exemption.

- **Sustainable management**: forest owners are expected to manage their forests sustainably, which means that the preservation of biodiversity, soil health, and water management is taken into account (as will be discussed more extensively below). This is further supported by guidelines from the Bal, such as for the maintenance of forests and natural values.

Although the Environment Act and the Bal provide a national framework, provinces and municipalities have the freedom to set additional rules for forest management within their own territories (according to the rules set out in section 1). The provinces have included certain special features and exceptions in their provincial environmental regulations in widely differing ways. In some cases, this concerns exceptions to the reporting obligation and the replanting obligation that have been added, but also rules for replanting on other land and what is meant by replanting in a forestry-responsible manner. These provincial special features have developed over time and indicate that there is a need for some provincial customisation. In Gelderland, for example, when felling in Natura 2000 areas, forest owners can request replanting in alternative locations within the provincial territory. This customisation is aimed at promoting ecological connections within the National Nature Network Netherlands (NNN)[51]. Noord Brabant has rules exempting small timber stands (under a certain number of square metres) from the notification requirement[52]. This is intended to reduce administrative burdens for smaller owners.

4.2. Legal rights of the forest owner/holder

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

In the Netherlands, there are 2 subsidies that you may be able to combine: subsidy for investment measures (investment grants) and the subsidy for change of function (function change grant), for which the provinces are responsible and have the authority to decide.

- **Investment grants** are available for one-off measures such as creating forest, creating nature-friendly banks, or increasing the nature quality of an area. The grant can only be applied for if the province's nature management plan supports it, and a grant budget is available.
- There is also a **function change grant**, where forest owners are compensated for the decrease in value of agricultural land when it is converted into nature or forest. The compensation is calculated by an independent valuer who determines the value of the land

[51] More information available at: https://www.gelderland.nl/vergunningen/melding-van-kappen-bos-en-bomenrij.
[52] More information available at: https://odbn.nl/expertises/natuur/houtopstanden.

before and after the function change. Both grants can be combined, with owners only having to submit one integrated plan to implement both development measures and function changes.

For the provinces, the model Subsidy Ordinance for Nature and Landscape Management 2016 (SVNL'16)[53] and the model Subsidy Scheme for Quality Impulse for Nature and Landscape (SKNL)[54] serve as a basis for drafting provincial subsidy schemes. The schemes adopted by provinces form the legal basis for subsidy provision.

The main provincial subsidy scheme is the **SNL subsidy programme**[55]. Aiming to support private individuals, farmers, and land management organisations in sustainably managing and protecting natural areas and landscapes. The subsidy can be applied for various management activities, such as nature restoration, protecting biodiversity and maintaining ecological connections. The SNL system promotes sustainable land and forest management that contributes to national and regional nature objectives. The SVNL'16 provides the legal basis for implementing SNL at the provincial level, while SKNL is specifically aimed at nature improvement and is complementary to SNL.

A SNL grant can be received only under certain conditions. These conditions are in the SNL agreement with the Forest Groups, which you sign before the start of the subsidy period. The main conditions are:

1. You carry out all the management on the land necessary to maintain the management type for which you receive a grant;
2. You do not carry out or tolerate actions that prejudice its conservation;
3. You ensure the openness of the site;
4. You ensure the accessibility of the terrain;
5. You grant permission to enter the site for the purpose of monitoring, field checks and surveillance.

Several **provinces** have subsidy schemes for planting new forest and landscape elements[56]. As an example, the following overview shows the different schemes per province within the working area of Bosgroep Midden Nederland.

- Province of **South Holland** has an 'Implementation programme Forest and tree policy: 2023 - 2028'[57]. Among other things, it proposes the 'More forest in South Holland 2023'

[53] Model Subsidieverordening Natuur- en Landschapsbeheer (SVNL) 2016 beheerjaar 2025 – versie 23 juli 2024, available at: https://www.bij12.nl/wp-content/uploads/2024/07/Model-SVNL2016-beheerjaar-2025-versie-23-juli-2024.pdf.
[54] Model Subsidieregeling kwaliteitsimpuls en landschap (SKNL) versie juli 2023, available at: https://www.bij12.nl/wp-content/uploads/2023/11/Model-Subsidieregeling-kwaliteitsimpuls-natuur-en-landschap-SKNL-%E2%80%93-versie-juli-2023.pdf.
[55] More information on the SNL subsidy programme is available at: https://www.bij12.nl/onderwerp/natuursubsidies/snl/.
[56] For more information on provincial subsidy schemes, see: https://bosgroepen.nl/bosgroep-midden-nederland/nieuws/provinciale-subsidies-aanplant-bos-en-landschapselementen/.
[57] Available at: https://www.bing.com/ck/a?!&&p=821fbd092798dc0cJmltdHM9MTcyODk1MDQwMCZpZ3VpZD0zODhhOWRjYy1hNTQ4LTZlMWQtMzIwNi04OTgxYTQ4ODZmNDEmaW5zaWQ9NTE5Mg&ptn=3&ver=2&hsh=3&fclid=388a9dcc-a548-6e1d-3206-8981a4886f41&psq=Uitvoeringsprogramma+Bos-+en+bomenbeleid+(2023-2028)&u=a1aHR0cHM6Ly93d3cuenVpZC1ob2xsYW5kLm5sL3B1Ymxpc2gvYmVzbHVpdGVuYXR0YWNobWVudHMvc3JnLXZhc3RzdGVsbGluZy1vcGVuc3RlbGxpbmdzYmVzbHVpdC1zdWJzaWRpZS1tZWVyLWJvcy1pbi16dWlkLWhvbGxhbmQtMjAyMy1lbnUvdm9vcnN0ZWwtdWl0dm9lcmluZ3Nwcm9ncmFtbWEtYm9zLWVuLWJvbWVuYmVsZWlkLTIwMjMtdG90LTIwMjgucGRm&ntb=1.

scheme[58], for forest planting outside the NNN, but excluding meadow bird areas. The application period was from 15 April to 13 June 2024. For 2024, a total of €1,100,000 is available for this grant.

- In **Gelderland**, there is the scheme for 'Construction new forest outside the GNN'[59]. Condition for the subsidy scheme is a minimum surface area of one hectare if the site borders the Gelderland Nature Network or lies within the Green Development Zone. Or a minimum area of three hectares if the plot is located elsewhere in Gelderland.
- In **Utrecht**[60], to encourage landowners to convert a plot to nature, the subsidy 'New forest outside NNN' has been created. The new subsidy falls under the Quality Impulse for Nature and Landscape (SKNL) scheme, which is designed to convert farmland to nature and to improve, increase or restore the quality of nature and landscape. The grant started in July 2024 and will be open for several years. The grant will reimburse the costs of converting the plot to forest and creating the forest. The grant also compensates for any depreciation in the value of land. The subsidy scheme does not cover the cost of management. Also, there is (for the time being) no possibility to apply for management subsidy through the Subsidy System for Nature and Landscape (SNL). For the first subsidy year 2024, the province has €1,000,000 available.

As **Staatsbosbeheer**, the largest forest owner in the Netherlands, deals with both public (central government and provinces) and private parties, it receives money from different parties. Forest management by Staatsbosbeheer is largely funded by subsidies from provinces. In addition, Staatsbosbeheer receives money from the national budget for its own organisation and for specific projects. Finally, Staatsbosbeheer has income from third parties and income from the sale of timber and biomass, recreation[61].

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

Yes, however, the legal framework as set out above should be taken into account. In principle, forest owners have the freedom to decide how they want to manage their forest. They can make choices regarding logging, replanting and access to the forest. However, there are important legal restrictions limiting the freedom, such as the rules on biodiversity and nature conservation, the replanting obligation and the need for an environmental permit for certain activities.

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

In the Netherlands, forest owners do not have an absolute right to freely harvest their forest. Although owners have the right to manage and harvest timber stands, there are legal restrictions and obligations that regulate this right (as discussed before). These rules are mainly aimed at ensuring sustainable forest management, preserving biodiversity, and preventing damage to natural areas.

[58] Available at: https://platform-groen.nl/dashboard/nieuws/subsidieregeling-meer-bos-in-zuid-holland/.
[59] Available at: https://www.gelderland.nl/subsidies/aanleg-nieuw-bos-buiten-het-gelders-natuurnetwerk.
[60] Available at: https://www.provincie-utrecht.nl/actueel/nieuws/provincie-utrecht-stelt-1000000-euro-subsidie-beschikbaar-voor-nieuw-bos.
[61] Algemene Rekenkamer, 'Bosbeheer in beeld: over (staats)bosbeheer en de bossenstrategie, section 2.4. Available at: https://www.rekenkamer.nl/publicaties/rapporten/2022/12/06/bosbeheer-in-beeld.

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)?**

Generally, for changes in land use, an environmental permit is often required under the Environment Act. The municipality or province determines whether this change is in accordance with the zoning plan and the broader environmental objectives, such as the conservation of nature and biodiversity. Each municipality draws up zoning plans that specify the type of use permitted on a particular plot of land. Moreover, under the Bal, activities such as cutting down trees or changing the destination of forest land require a permit. This means that the government (usually the municipality or province) strictly monitors such changes to ensure that they do not conflict with nature conservation objectives. If a forest area is located in a Natura 2000 area, there are strict restrictions on changing land use. Converting forest land to another use in these areas should be without negatively impacting the protected natural values. Additionally, as a result of the replanting obligation, owners are obliged to replant felled trees, making it difficult to use the land for other purposes such as agriculture or urban development.

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

In the context of harvesting, according to the Bal, article 11.111 paragraph 2 under c, trees and shrubs that are specifically produced for the harvesting of fruit, nuts or fruits fall outside the scope of the Bal. This means that there is no reporting and replanting obligation.

There is no explicit ban on clear cutting. However, Article 11.126 of the Bal does include a prohibition to cut all or part of a stand of trees without notifying it at least four weeks before, but not earlier than one year before its commencement (does not apply to periodic cutting of brushwood or coppice). Moreover, Article 11.128 of the Bal states that the cutting of forest can only be prohibited if it is necessary for the protection of special natural or landscape values and each time for no more than five years. The provinces can decide on this under Article 11.113 of the Bal.

Unlike other activities under the Environment Act, felling stands of trees does not require a permit. Instead, there is an obligation to report to the competent authority. Since the Forest Act, the responsibility for felling woody stands has been with the provinces, and this has remained the same under the Environment Act. Under Section 11.126 of the Bal, a wood stand may be felled four weeks after it has been notified to the relevant province and, in some cases, to the Rijksdienst voor Ondernemend Nederland (RVO). This means no explicit permission is needed to cut down, but the province can still prohibit it after the notification. After felling, the site must be replanted in a 'silviculturally responsible manner' within three years (Article 11.129 Bal).

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

N/A. No rules are included in Dutch law specifically for non-forest activities on forest land. However, there are legal frameworks in place for activities like mining or energy-related activities. In most cases, a permit will be needed under Article 5.1 of the Environment Act.

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

N/A. Similar to non-forest activities, no specific rules for agricultural activities are included in Dutch law. The Bal under section 3.6 regulates agricultural activities, however, not in the context of forest land. In most cases, a permit will be needed under Article 5.1 of the Environment Act.

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

Hunting rights in the Netherlands are compatible with land ownership rights, but they are not considered a forestry activity. They have their own rules and are strictly regulated by the Environment Act. For example, a permit is required (Article 5.1(f)). The owner of the land, when having obtained the permit, is authorised to practice hunting on a hunting ground (Article 8.3). A hunting ground is defined as a "*terrain intended or suitable for hunting*" (Article 1.1). The hunting grounds must meet extensive requirements. In short, hunting is allowed in the entire rural area of the Netherlands (outside the urban area)[62].

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

In the Netherlands, there is no general right for citizens to collect wild products in forests without permission. This right is mainly linked to property rights and regulated by the forest manager. According to the Environmental Act and the associated Environmental Activities Decrees (Bal), the rights and obligations of forest owners and the public may depend on local regulations. Forest owners have the authority to determine whether and how products, such as berries or wood, may be collected. This can be regulated in the Environmental Plan of a municipality or an Environmental Ordinance of a province, as stipulated in the Environment Act.

In addition, in protected natural areas, particularly Natura 2000 areas, stricter rules may apply to protect biodiversity. These areas focus on preserving and protecting natural habitats, and the collection of products is often strictly regulated or prohibited.

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

Under the Environmental Act and the Bal, nature reserves and forests are protected, meaning that recreational activities such as walking and cycling in protected areas are often subject to additional rules to preserve natural values. In protected areas such as Natura 2000 areas or special national nature areas, access may be limited under Article 2.45(1) of the Environment Act. In forests owned by organisations such as Staatsbosbeheer or Natuurmonumenten, there are often extensive opportunities for public use. These areas are usually freely accessible for walking, cycling and horse riding, although there are specific paths and routes that recreational users must adhere to in order to prevent damage to nature.

[62] For more information see https://dejacht.nl/jagen/.

Municipalities can also establish local rules regarding the use of forests within their territory, such as access regulations, closing times, or designating specific routes for recreational activities.

On private forest land, the owner determines whether access is permitted. Without the owner's permission, entering private forest land is prohibited, which can lead to legal sanctions for infringement of property rights. This property right is protected under the Civil Code.

4.4. Forest owner/holder obligations and requirements.

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

The obligations under Dutch law relating to forest management include:

- **Replanting obligation.** If trees are felled, there is a legal obligation to replant. This obligation is laid down in the Bal, section 11.3. Replanting must take place within three years of felling. This applies to both voluntary felling and felling after a disaster, such as a storm. The replanting obligation ensures that the forest area is preserved.
- **Permit requirement for logging.** In many cases, a permit is required for felling trees, especially in protected nature areas such as Natura 2000 areas. This requirement is regulated under the Environmental Act and the Bal. In these areas, felling trees can have significant consequences for protected natural values, which is why additional conditions are imposed on the management of the forest.
- **Management according to nature objectives.** Forest owners in protected areas, such as Natura 2000 areas, must align their forest management with the ecological objectives that have been established for the area in the management plan (discussed in section 5 of this report). This means that management must be aimed at the conservation and restoration of biodiversity. Permits for forest management are only granted if they are in line with these nature objectives.

- Is there a tax imposed on forest ownership?

There are no taxes specifically for (forest companies and) forest owners. Forest owners have to pay property tax (OZB), like owners of other real estate. The OZB is a municipal tax that is levied on the basis of the WOZ value (value of real estate) of the forest. The amount of property tax depends on the value of the land and the rates set by the municipality.

The fiscal treatment of income from forestry depends on the legal structure:

- Individuals who generate income from forest exploitation must declare this in their income tax return. This income may fall under box 1 (business profits) if they actively engage in forest management.
- Forestry companies structured as BV or other corporate forms are subject to corporate tax on the profits generated from their forestry activities.

An important tax benefit for forest owners is the **tax exemption** that is possible under the Nature Conservation Act 1928 (NSW)[63]. If a forest land is registered as an NSW estate, owners are eligible for a variety of tax benefits, including exemption from inheritance and gift tax on the

[63] Natuurschoonwet 1928, BWBR0001939, available at: https://wetten.overheid.nl/BWBR0001939/2021-01-01.

transfer of the land and reduction of property tax (OZB). To qualify for NSW status, the forest must meet specific requirements in terms of area, opening to the public and management.

Forest owners who carry out commercial activities, such as the sale of timber, may have to pay **sales tax (VAT)**. In many cases, the reduced VAT rate of 9% applies to the sale of round wood, such as unsawn wood or wood that has not been processed (e.g. firewood). For engineered wood, such as planks or beams, the standard rate of 21% applies. This distinction is important when selling different types of wood and products from forestry activities[64].

The profits from a forestry business are exempted from taxation[65]. 'Forest' is a very broad concept, also considering trees as road planting or the trees around a farm to be a forest business. The forestry business may be part of a larger undertaking. Because the profit from a forestry business is exempt, the loss incurred is also not deductible.

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

In the Netherlands, forest owners must comply with various permit requirements to manage their forest (although not permits specifically for forest management, but more as a general environment activity under Article 5.1 of the Environment Act). The main permit needed for forest owners is an environmental permit for, amongst others, logging, Natura 2000 activities, hunting activities, building activities, environment impacting activities and flora and fauna activities.

According to Article 11.18 of the Bal, the prohibition [...]to perform a Natura 2000 activity without an environmental permit, does not apply if the performance of the activity is permitted under another law and Article 6, third paragraph, or, where applicable, Article 6, fourth paragraph, of the Habitats Directive has been applied, or if the activity is subject to the common fisheries policy, and takes place in the exclusive economic zone.

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

Under Dutch legislation, as laid down in the Bal and the Environment Act, there are certain obligations and controls in relation to cutting trees, but there is no explicit obligation to mark every tree to be cut in advance. There are, however, specific requirements for reporting felling activities and for providing information about the trees being felled. According to Article 11.126 of the Bal, it is obligatory to notify the competent authority at least four weeks in advance of the felling of forest stands. This applies to both partial and full felling.

Moreover, under 11.127 of the Bal, the notification of the intended felling must be accompanied simultaneously by the following information: the start date of the felling activity, an explanation of the need for the felling, the area of the forest to be felled in square metres, and a specification of the number of trees, the tree species, and the age of the trees. It also includes a plan how the replanting obligation referred to in Article 11.129 will be met.

[64] For more information see https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/goederen_9_btw/agrarische_goederen/rondhout and https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/goederen_9_btw/agrarische_goederen/agrarische_goederen.

[65] An evaluation of this tax exemption is done in 2016, available at: https://edepot.wur.nl/393129.

- 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?

Based on the Environment Act and the Bal, there are specific legal provisions for trading in wood and wood products.

- Article 4.37 of the Environment Act states that rules for trading in timber and timber products have been drawn up with a view to nature protection, the environment, climate change and the management of natural resources.
- Article 11.132 of the Bal prohibits acting in violation of European regulations on timber, including the Forest Law Enforcement, Governance and Trade (FLEGT) Regulation (Council Regulation (EC) No 2173/2005) and the European Timber Regulation. These regulations require operators to ensure that they do not place illegally harvested timber on the European market.
- According to Article 11.126 of the Bal, forest owners must make a notification to the competent authorities before felling a tree stand. Article 11.127, as discussed above, requires the notification to include specific details about the trees (such as species, number, and age).
- Is there an obligation to prevent forest fires or other risks?

There is no explicit obligation to prevent forest fires or other risks included. However, Article 11.131(1)(c) of the Bal provides for exceptions to the replanting obligation and notification requirement when felling stands of trees, if this is done for the construction and maintenance of firebreaks on nature reserves. This means that forest owners must take measures to prevent forest fires, such as felling trees to create firebreaks.

- Is fencing or the use of forest roads regulated?

In the Netherlands, there are no explicit obligations in the Environment Act or the Bal for marking fences or specific regulations for the use of forest roads. The ownership and zoning plan of the land determine what is allowed on forest roads and how fences may be placed. Activities such as erecting fences or using roads in protected nature areas (e.g. Natura 2000 sites) may be subject to permits and notification requirements, depending on the potential impact on nature.

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

In the Netherlands, there is no legal obligation for forest owners or forest managers to join a specific forest management organisation or partnership. This means that forest owners are free to cooperate or not with organisations such as the Bosgroepen.

4.5. Forest manager/contractor obligations

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

In the Netherlands, the obligations for forest managers (contractors) and forest owners under the Environment Act are largely treated similarly when it comes to caring for sustainable forest management, but there are some differences.

Forest owners have primary responsibility for complying with legal obligations for their land, such as obtaining permits. Forest managers and contractors are primarily responsible for carrying out activities and limiting their impact on nature. They must comply with the duty of care and safety regulations while managing the forest. However, the Bal in Articles 11.115 and 11.116 clarifies that ''*This section is fulfilled by the person carrying out the activity. The person shall ensure compliance with the rules about the activity.*'' This means that the person carrying out the activity can also be the owner itself, meaning the obligations rest on the forest landowner.

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

N/A.

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

N/A.

- 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?

N/A. Under current Dutch regulations, the Environment Act and associated decrees, such as the Bal, there are no direct obligations to record the responsibility of forest managers and contractors, except when certain activities require specific permits.

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

No specific taxes exist in the context of forest management. However, based on Dutch tax rules, the following general principles are likely to apply to forest management:

- **Owners of forest land** are usually liable for taxes such as **property tax (OZB)** and any other taxes associated with owning the land. In addition, owners may also be liable for income tax based on income from the exploitation of the forests, such as through rental or timber sales. The increase in value of the land itself may also constitute taxable income.
- **Managers or contractors** performing forest management are usually taxed based on their income from their services or contractual work. This may be income tax based on the profit they make from managing the forest. However, they are not taxed on the ownership of the land itself as they are not the owner.

Both the owner and the manager may be subject to **income tax**, but the basis on which this tax is levied differs. For the owner, it includes the income from exploitation of the forest and possibly the appreciation of the land, while for the manager the tax is based on the income from their work or services.

5. Forest Management plans

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

☒ No

No specific requirements are including for forest land. However, regarding **Natura 2000 areas**, which can include forest land, designating of such areas is done with a designation decree from the State Secretary of Economic Affairs (EZ). The designation decision states which objectives the Netherlands pursues for a certain area, e.g. which plants and animals deserve protection. In close consultation with the parties involved, a management plan is drawn up, including which measures are needed to achieve the objectives[66]. This is being done at the provincial level under Article 3.8(3) of the Environment Act. The management plan for a Natura 2000 area that is wholly or partly managed by one of the Ministers other than the Minister for Nature and Nitrogen or that is owned by the State of the Netherlands will, in deviation from Article 3.8(3), be adopted for that area or that part by the Minister with whom, pursuant to Article 2.19(5)(b) of the Environment Act, the task of taking care of measures for Natura 2000 areas rests.

All Natura 2000 management plans can be found here (sorted by province):

Groningen	https://www.provinciegroningen.nl/actueel/dossiers/natuur/uitvoeringsprogramma-bos-en-hout-3/
Friesland	https://fryslan.maps.arcgis.com/apps/Minimalist/index.html?appid=c7d65da54439463bbf916d335880dd91
Drenthe	https://www.provincie.drenthe.nl/onderwerpen/natuur-milieu/natuur/natuurbeleid-regels/natura-2000/
Flevoland	https://www.flevoland.nl/wat-doen-we/natuur/natura-2000
Overijssel[67]	https://www.bij12.nl/onderwerp/natuurinformatie/natura-2000-beheerplannen/
Gelderland[68]	https://www.bij12.nl/onderwerp/natuurinformatie/natura-2000-beheerplannen/
Utrecht	https://www.provincie-utrecht.nl/onderwerpen/natuur/natura-2000
Noord-Holland	https://www.noord-holland.nl/Onderwerpen/Natuur/Natuurversterking_Stikstof/Natura_2000_beheerplannen
Zuid-Holland[69]	https://www.bij12.nl/onderwerp/natuurinformatie/natura-2000-beheerplannen/
Noord-Brabant	https://www.brabant.nl/onderwerpen/natuur-en-landschap/natura_2000
Limburg	https://www.limburg.nl/onderwerpen/natuur-en-landschap/natura-2000-gebieden/overzicht/

[66] More information about nature management plans is available at: https://www.bij12.nl/onderwerp/natuursubsidies/snl/inhoud/natuurbeheerplan/.
[67] All different local management plans can be found under the heading 'Overijssel'.
[68] All different local management plans can be found under the heading 'Gelderland'.
[69] All different local management plans can be found under the heading 'Zuid-Holland'.

For other forest areas, forest management plans are not required under Dutch law. However, they can be a prerequisite for subsidies, such as the Subsidy Scheme for Nature and Landscape Management (SNL). The management plan must be in line with the province's objectives, as set out in the Nature Management Plan. This is intended to ensure sustainable management and nature conservation. Similar for certain (voluntary) certificates (such as PEFC), a management plan is required.

However, the exact requirements for preparing a management plan may vary by province or area, depending on the environment regulations and specific regulations on nature protection or sustainable forestry. In practice, if forest management plans are implemented, this is at the local level[70]. For example, the Forest Management plan 2022-2027 in Hoekwierde, a neighbourhood within the Wierden district in the west of Almere Haven[71].

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

N/A.

- **Are there other type of plans required such as:**

For hunting purposes, a fauna management plan is required (Article 4.31(2)(a) and section 8 of the Environment Act and section 11.2.1 and 11.2.6 of the Bal). These plans are being implemented at the provincial level (Article 8.1(1) Environment Act).

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

N/A.

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

See the answer to question 5.1.

- **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.**

Following the answer to question 5.1, Staatsbosbeheer is responsible for implementing the management plans for the Natura 2000 areas. These are, however, not exclusively on forest land. In case a forest management plan is adopted voluntarily, for example for subsidies or certificates purposes, the forest owner, whether public or private, will be responsible for implementing the plan.

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

Under Article 3.18 of the Environment Act (on the implementation obligation in programmatic approach), the administrative bodies designated for this purpose in the programme shall ensure the implementation of the measures therein within the timeframe specified therein. This explicitly includes the management plans in Natura 2000 areas under the third paragraph.

[70] There are companies that assist in drafting a forest management plan, such as https://www.bosgrond.nl/onze-diensten/bosbeheerplan or https://www.bosbalans.nl/diensten/beheerplanning/.
[71] See the full management plan 2022-2027 here: https://www.hoekwierde.nl/wp-content/uploads/Bosbeheerplan.pdf.

According to Article 2.18(1)(g), provinces are responsible for taking measures in the context of Natura 2000 areas. This implies the provinces are responsible for enforcing the Natura 2000 management plans.

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

N/A.

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

The obligation to update forest management plans and who is responsible for this depends on the ownership and protection status of the forest. In the Netherlands, there are **no fixed national rules on the exact frequency of updating forest management plans**, but for forests in Natura 2000 areas, there is an obligation to periodically review and update management plans (no set period). These plans must meet the conservation objectives and are often revised every six years, depending on the state of nature and the implementation of conservation measures.

Periodic updates are also required for forests that are part of the National Nature Network Netherlands (NNN) and forests under the management of Staatsbosbeheer, usually in line with policies at the provincial level. The exact timeframe may vary by province and depend on the specific targets set in the environment ordinance.

- 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)?

As discussed above, forest management plans for Natura 2000 areas are required under the Environment Act. The Environment Act and the Bal are an integral part of the mechanisms that align national legislation with European Directives. Strict conditions must be met for activities in Natura 2000 areas, such as forest management, with provinces as competent authorities monitoring compliance with these rules. The Bal, in section 11.1, contains notification and licensing obligations for activities that may affect protected natural areas.

More generally, Article 2.18(1)(g) requires provinces to take measures *"**i.**for Natura 2000 areas, in accordance with the Birds and Habitats Directives, with the exception of Natura 2000 areas or parts thereof in cases designated by order in council, and **ii.**for special national nature areas, necessary to achieve the conservation objectives for the respective areas, in cases designated by general order in council".*

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

N/A.

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

As mentioned before, various **subsidy schemes** are available that support forest owners and land management organisations in the implementation of their management plans, especially in protected areas such as Natura 2000 and the National Nature Network Netherlands (NNN). These subsidies are intended to cover the costs of sustainable forestry, nature conservation and restoration measures.

Besides financial resources, there are several **organisations and programmes that provide technical and substantive support in drawing up and implementing forest management plans.** Staatsbosbeheer and other land management organisations[72] offer expertise and advice to private forest owners on sustainable forest management. They help draw up management plans, carry out appropriate assessments, and implement ecologically sound measures.

Additionally, **practical guidelines and codes of conduct**, such as the Code of Conduct on Species Protection Forest Management 2022 and the Code of Conduct on Species Protection Nature Management 2023, offer concrete tools to implement species protection and nature management in a responsible manner. By following these guidelines, owners and managers can comply with legal requirements without constantly having to ask permission for certain actions.

- 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.

As implementation of Article 6(3) of the Habitats Directive[73], Article 16.53c of the Environment Act regulates the obligation to carry out an appropriate assessment for plans and projects potentially affecting a Natura 2000 site. The administrative body, permit applicant or competent authority must carry out this assessment to investigate the ecological impact on the Natura 2000 site. There is an exception to the obligation for an appropriate assessment if the plan or project is a repetition or continuation of a previously assessed plan or project, or if it is part of another plan for which an appropriate assessment has already been carried out, and a new assessment would not provide new insights on the impacts.

For sustainable forest management, **codes of conduct** have been drawn up to ensure that forest management activities meet the requirements of the Environment Act and other relevant regulations:

- **Code of Conduct for Species Protection Forest Management 2022**[74]: This code of conduct provides guidelines for forest managers to carry out forest management activities, such as felling, replanting and maintenance, in a way that takes into account the protection of endangered and vulnerable species. The code of conduct prevents forest management from having negative effects on protected species and provides

[72] There are companies that assist in drafting a forest management plan, such as https://www.bosgrond.nl/onze-diensten/bosbeheerplan or https://www.bosbalans.nl/diensten/beheerplanning/.
[73] https://eur-lex.europa.eu/legal-content/EN/TXT/?uri=CELEX%3A01992L0043-20130701.
[74] VBNE, 'Gedragscode Soortenbescherming bosbeheer 2022', available at: https://www.rvo.nl/sites/default/files/2022-10/Gedragscode-soortenbescherming-bosbeheer-2022-1.pdf.

exemptions under the Environment Act for certain actions, provided the guidelines are followed.

- **Code of Conduct for Species Protection Nature Management 2023**[75]: This code of conduct focuses more broadly on nature management, including forests, and provides guidelines to minimise negative impacts on species during management activities. The code of conduct is an important tool for site management organisations and forest owners to fulfil their obligations regarding species protection during forest management.

To encourage forest owners and managers to apply sustainable forest management practices, the subsidy scheme Nature and Landscape (SNL)[76] is available for nature and forest management activities aimed at the conservation and restoration of biodiversity and sustainable forestry. Owners and managers can receive financial support for drawing up and implementing sustainable forest management plans.

- 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?

To answer this question, all plans should be analysed individually. When looking at, for example, the Natura 2000 management plan for **Lauwersmeer (Groningen)**[77], it shows how the integration of forest management is applied within the wider ecological goals of the area. Amongst others, the management plan states that the conservation objectives, such as protection of bird species and specific habitat types, guide all activities in the area, including forest management. Forests and scrub, which are developing in certain parts of Lauwersmeer, are considered crucial habitats for breeding birds and other animal species.

In the Lauwersmeer Management Plan, **traditional forest activities**, such as grazing and forest management, are recognised and allowed, provided they do not adversely affect the natural values of the area. The impact of traditional forest activities on bird populations and other ecological targets is regularly assessed. In some cases, restrictive measures have been taken to avoid disturbance of important breeding and foraging areas.

For (small) forest owners and managers, there are specific **guidelines** to help them meet the requirements, including the two codes of conducts discussed above.

[75] VBNE, 'Gedragscode Soortenbescherming natuurbeheer 2023', available at: https://www.rvo.nl/sites/default/files/2024-05/Gedragscode-soortenbescherming-natuurbeheer-VBNE.pdf.
[76] More information available at: https://www.bij12.nl/onderwerp/natuursubsidies/snl/.
[77] Available at: https://www.provinciegroningen.nl/fileadmin/user_upload/Documenten/Beleid_en_documenten/Documentenzoeker/Natuur_en_landschap/Natuur/Natura_2000/Natura-2000-Beheerplan-Lauwersmeer-8.pdf.

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

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

☒ No

SFM is not defined in the Netherlands. However, "natural forests" are being recognised as a form of forests where nature objectives are paramount in management. This is mentioned in the context of improving the quality of forests, where the aim is for a forest that is both more complete (all age stages) and more diverse (more tree species). The questions under this header are answered for these "natural forests", and the management objectives given in the Forest Strategy 2030[78]. Please note that these are not included in the Dutch law and therefore not binding, and that the measures are merely examples. The Forest Strategy implements the Climate Agreement.

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

☒ Yes

As there is no definition of SFM, no objectives are consequently included. However, the Forest Strategy 2030 does include objectives in the context of 'quality impulse' of forests, which is arguably relevant to SFM objectives[79]. The quality impulse is considered important not only for the achievement of nature objectives, but also for the timber production, for maintaining forests for recreation, for the function of forests for drinking water extraction and for the climate challenge. This also requires a broader investment in the quality of our forests than only from resources available from nature policy. It includes the following 2 measures:

Introductory management towards self-regulating natural forest: This is aimed at the long-term goal of achieving more self-regulating natural forest that can withstand climate change and extreme weather events. This requires accompanying management such as strengthening the structure and composition of the forest and adapting the hydrology of the area. Which measures are necessary depends on the local initial situation and is therefore customised. These are measures that improve the one-sided age structure and provide more room for natural processes. Specific actions that are part of this management can include:

- Mixing tree species with the use of genetically diverse approved forest plants adapted to the growing site.
- Encouraging natural forest rejuvenation and forest aging.
- Protection against forage damage.
- Avoidance of fire risks through sufficient proportion of hardwood and compartmentalisation of areas with hardwood hedges.
- Adaptation of detailed drainage.

[78] The Elaboration of ambitions and objectives of national forest strategy and policy agenda 2030 can be downloaded here: https://www.rijksoverheid.nl/documenten/kamerstukken/2020/11/18/uitwerking-ambities-en-doelen-landelijke-bossenstrategie-en-beleidsagenda-2030.

[79] Forest Strategy 2030, p. 25-26.

Targeted planting of tree species with rich litter and experiments with rock meal: This is intended to combat acidification of forest soils and create a rich forest soil that retains more water and sequesters carbon.

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

The **Forest Strategy 2030**, published in 2020, is a policy document that sets out the guidelines for sustainable forest management in the Netherlands. Although the Forest Strategy is a policy document and not binding legislation, it has an important role in guiding forest management practices in line with sustainable principles. The strategy focuses on both increasing forest cover and improving the quality of forests. It contains guidelines for the management and use of forests aimed at:

- Preserving and enhancing biodiversity.
- Increasing the resilience of forests to climate change.
- Promoting sustainable use of forest products, such as timber, in a responsible manner.

Additionally, the **Code of Conduct for Species Protection Forest Management 2022** and the **Code of Conduct for Species Protection Nature Management 2023** contain guidelines for the sustainable implementation of forest management practices.

Besides national legislation and policies, the Netherlands also applies **international guidelines for sustainable forest management through certification programmes** such as:

- Forest Stewardship Council (FSC): This certification programme sets requirements for sustainable forest management, such as protection of biodiversity, conservation of water resources, and socially responsible practices.
- Programme for the Endorsement of Forest Certification (PEFC): PEFC certification has similar guidelines to FSC and is used by Dutch forest owners to meet international standards for 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:

https://www.rijksoverheid.nl/documenten/kamerstukken/2020/11/18/uitwerking-ambities-en-doelen-landelijke-bossenstrategie-en-beleidsagenda-2030.

Additionally, the **National Rural Area Programme (NPLG)**[80] is a policy programme, aiming to find sustainable solutions to the various challenges in the rural area. It describes the goals in the areas of nature (including nitrogen), water and soil, agriculture, land use and the green-blue veining, as well as the way in which these goals are to be achieved. A distinction is made between generic policy and area-specific policy, and how both contribute to achieving the goals. This area-based policy is elaborated by the provinces in their Provincial Rural Area

[80] Ontwerp Nationaal Programma Landelijk Gebied (NPLG) (2023), available at: https://open.overheid.nl/documenten/cdc6cfa7-350d-4797-b3a3-a6d41fcf1807/file.

Programme. The nature goals in the NPLG are mainly aimed at achieving the European agreements for biodiversity conservation and restoration, with the Birds and Habitats Directives at the centre. In addition, the NPLG contains broader nature goals needed for nature restoration in the rural area, both inside and outside protected areas.

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

Article 11.129 of the Bal stipulates that if all or part of a forest is felled, or otherwise lost, **replanting must take place within three years** on the same land, in a forest-friendly responsible manner. This does not apply to periodic felling of brushwood or coppice. If the replanted trees do not take root, they must be replaced within three years. In addition, if the owner of the land transfers it or establishes a limited right on the land, the new owner must be informed of the replanting obligation. This duty must also be expressly included in the deed of transfer.

Article 11.27 imposes a **specific duty of care** on anyone carrying out activities that could potentially have adverse effects on protected flora and fauna. The person carrying out such activities must take all reasonable measures to prevent these consequences. If the consequences cannot be completely avoided, they must be mitigated or reversed as far as possible. If this is not sufficiently possible, the activity must be discontinued if this can reasonably be expected. This includes complying with codes of conduct (Article 11.45 of the Bal), such as the Code of Conduct on Species Protection Forest Management 2022, which provides guidelines to minimise negative impacts on protected species.

If forest owners want to carry out major activities, such as logging or forest rejuvenation in Natura 2000 sites, they must have an **appropriate assessment** carried out to ensure that the activities do not have a harmful impact on the site's conservation objectives. This obligation stems from the **Habitats Directive** and is enshrined in Article 16.53c of the Bal.

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

In the Netherlands, forest owners and managers can also have their forest management certified according to the Dutch forest standard[81]. In the Netherlands, the PEFC standard is grafted to Dutch conditions. Forest owners and forest managers can obtain the PEFC certificate. The PEFC certificate is proof that the forest is managed in a sustainable way and that the forest will continue to exist. The certificate is issued by an independent certifier[82].

The PEFC requirements for sustainable forest management stipulate that the quantity and quality of forests are protected. This ensures that the forest's ability to store and sequester carbon is safeguarded in the medium and long term by balancing harvesting and growth, employing appropriate silvicultural measures and promoting techniques that minimise adverse impacts on forests. The standard also requires that climate-positive practices, such as reduction of greenhouse gas emissions and resource efficiency, be encouraged in forest management activities.

[81] More information available at: https://pefc.nl/bosbeheer/.
[82] More information available at: https://pefc.nl/duurzaam-bosbeheer/.

Municipalities and estate owners can have the management of their trees certified since 2023[83]. There are 340 million trees in the Netherlands, of which 180 million are outside the forest. That means more than half of the trees outside the forest in cities, villages, along fields and meadows, in tree-lined avenues and on property boundaries. It is important that these trees are also managed in a sustainable way. PEFC also allows the certification of trees outside the forest.

- 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.

Certification through FSC and PEFC. Many forest managers in the Netherlands, such as Staatsbosbeheer, choose to have their forests voluntarily certified by international organisations such as Forest Stewardship Council (FSC) or Programme for the Endorsement of Forest Certification (PEFC) (discussed above). These certifications confirm that forest management practices meet strict sustainability standards. Staatsbosbeheer manages a large part of the Dutch forests and follows the FSC standards, which are aimed at protecting biodiversity, the rights of local communities and the sustainable use of forest products.

Voluntary civic initiatives and local projects. Local and civic initiatives also play an important role in implementing sustainable forest management. In several regions, volunteers are actively involved in replanting projects, ecological monitoring and maintaining forests. Organisations such as the **Vlinderstichting**[84] and **SOVON**[85] (bird counts) work with volunteers to carry out biodiversity monitoring in forested areas. These monitoring projects provide valuable data that help assess the effectiveness of sustainable management practices.

Another example is the foundation 'natuur volgend bosbeheer' (nature following forest management)[86]. This foundation wants to achieve its goals by strengthening knowledge about sustainable forest management and filling the gaps in this knowledge, involving all parties in the best possible way.

Financial support from SNL. Voluntary forest management practices are often financially supported by the **Subsidy System for Nature and Landscape (SNL).** This subsidy system provides financial support to forest owners and managers for biodiversity conservation, habitat restoration and implementation of ecologically sound management measures. The Lauwersmeer management plan, as discussed under section 5, shows how these subsidies are applied to support management measures such as restoring hydrological conditions and conserving bird habitats.

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

Similar to the previous answer; certification through FSC and PEFC and the SNL subsidy scheme in the Netherlands are important mechanisms to support SFM.

[83] More information available at: https://pefc.nl/bomenbeheer/.
[84] https://www.vlinderstichting.nl/.
[85] https://www.sovon.nl/.
[86] https://www.natuurvolgendbosbeheer.nl/natuurvolgendbosbeheer.nl/over-de-stichting/.

As stated in the Forest Strategy 2030, the national and provincial governments implement the agreed actions, and will regularly monitor and evaluate[87]. The monitoring principles are included in section 9.2 of the Forest Strategy. This includes identifying clear indicators per ambition and linking up with existing monitoring programmes, such as the Nature Progress Report and the Climate Agreement. Where existing monitoring systems are insufficient, they will be optimised or supplemented with additional research. There will be an evaluation after ten years, in 2031, of whether the goals of the Forest Strategy have been achieved. An interim evaluation will take place in 2026 to assess whether the current ambitions and goals are sufficient for the challenges after 2030. Adjustments will be made where necessary, in line with existing monitoring agreements.

- Which forest management practices are required or prohibited by law in your forest/country? Please check below the proposed forest management practices and add supplementary ones if missing (Please include explanation of the legal requirements of the relevant techniques).

    - ~~Closer to nature silviculture practices~~
    - **Clear-cutting**: not completely prohibited in the Netherlands, but strict conditions apply, especially in protected areas such as Natura 2000. Large-scale clear-cutting is discouraged because of the negative impact on biodiversity and soil quality. When clear-cutting is necessary (e.g. when damage is caused by diseases or storms), there is a replanting obligation that requires the area to be reforested within three years, as stipulated in the Bal.
    - ~~Shelterwood system~~
    - **Selective logging**: a common and legally permitted practice in the Netherlands, especially in areas where nature goals and biodiversity are paramount. Selective tree removal ensures forest conservation and helps promote natural structure and age diversity. This practice is considered sustainable, provided it does not negatively impact protected species and habitats.
    - **Afforestation and reforestation to enlarge forest areas**: Replanting is required by law after felling trees, as stipulated in the Bal. The replanting obligation means that replanting must take place within three years of felling. This helps preserve forest cover in the Netherlands. Afforestation, as a means of increasing the forest area, is also encouraged through policy goals such as the Forest Strategy 2030, which aims to expand the forest area.
    - ~~Controlled burn~~
    - ~~Mandatory salvage logging~~
    - ~~Other~~
- 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?**

As mentioned before, clear-cutting is not completely prohibited in the Netherlands, but strict conditions apply, especially in protected areas such as Natura 2000. Large-scale clear-cutting is discouraged because of the negative impact on biodiversity and soil quality. When clear-cutting

[87] National Forest Strategy, p. 6.

is necessary (e.g. when damage is caused by diseases or storms), there is a replanting obligation that requires the area to be reforested within three years, as stipulated in the Bal.

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

N/A.

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

No, not related specifically to harvest. With regards to tree-cutting, the replanting obligation under the Environment Act applies.

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?

N/A.

- 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
  - No
- Does your country have legislation/measures setting specific biodiversity targets/management objectives for sustainable forest management at a national or regional level?
  - Yes, at regional level – they can be found here: See the table included in section 5 with all Natura 2000 management plans per province.

Specific biodiversity objectives are included at the regional level for the Natura 2000 areas. For example, for Lauwersmeer, specific targets include, amongst others:

- **For the Roerdomp, the objective is to maintain the habitat with 10 breeding pairs as the target number.**
- The **Kemphaan** has a habitat expansion and quality improvement objective, with a target number of 20 breeding pairs.
- **For the Grauwe Gans, the objective is to maintain a population of about 1,100 birds.**

6.3. Climate change and Forest carbon absorption

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

The **Forest Strategy 2030** is a specific policy document aimed at increasing and improving the Netherlands' forests, with climate goals at its core. The strategy aims to plant **37,000 hectares of new forest** by 2030, which will contribute to both climate mitigation and biodiversity goals. One of the main objectives of the Forest Strategy is to use forests for **carbon sequestration** and reducing carbon emissions. This is done through forest management practices aimed at increasing forest area and improving the health and biodiversity of existing forests. The Forest Strategy in section 7.1 on this includes: *''The agreements in the Climate Agreement (2019) are the starting point for this Forest Strategy. The 2030 task in the domain trees, forest and nature (BBN) is set at 0.4 Mton CO2 in 2030 with a target of 0.8 Mton CO2. About a third is expected to be realised through measures related to (wet) nature (0.14 Mton). The remaining target for trees and forests is thus 0.26 Mton CO2. With this Forest Strategy, we are initiating measures to get the Climate Agreement target within reach, e.g. forest expansion within the NNN and revitalisation of forests. We have enough measures in view to realise the agreements in the Climate Agreement. The experts estimate that enough hard and soft measures have been included in this Forest Strategy to amply realise the climate challenge, and also get the target of 0.8 Mton in sight.*''

7. Forest land market

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

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

In the Netherlands, there are some specific legal requirements and restrictions when buying and selling forest land, but the process is similar to trading other real estate[88].

- **Cadastre registration.** Ownership of forest land, as with all real estate, must be registered in the cadastre. When forest land is sold, the transfer of ownership must be done through a notarial deed, which is then registered at the cadastre. This is mandatory according to Article 3:89 of the Civil Code (BW). Without this registration, the sale or purchase is not legally valid.
- **Environment Act and land-use plans.** When selling forest land, there may be restrictions stemming from the municipality's zoning plans, which set out how the land may be used. This may mean that the forest has a protected status, or that there are restrictions on how the land may be managed or developed. The Environment Act also stipulates certain activities, such as logging or construction, may require a permit, depending on the location and protected status of the forest.
- **Tax rules and subsidies.** There may also be tax implications for the purchase and sale of forest land, such as taxes on land transfers and the treatment of subsidies for nature management or forest management. Forest owners who receive subsidies for managing their forests, such as under the Subsidy Scheme for Nature and Landscape Management (SNL), may have to continue to comply with certain conditions even after the land is sold.
- **Forms of ownership.** Besides sale, specific forms of ownership such as long lease and the right of superficies can also apply to forest land. With long leases, the land is used but remains the property of another party, often the government. This can entail specific restrictions in terms of use and sale.
- Are there limitations to divide the land by selling or inheritances?

N/A.

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

Yes, in the Netherlands there are several institutions and agencies that provide information on the forest land market, including availability, price trends and transactions. Key institutions and sources:

- The **cadastre**[89] is the primary source for property information and provides data on transactions of property, including forest land. They keep track of all land sales and can offer insight into price trends of forest plots. The cadastre also offers services such as requesting cadastral extracts to obtain information on specific forest plots.

[88] The Successiewet 1956 is the Dutch law that sets the rules for taxation of gifts and inheritances. Available at: https://wetten.overheid.nl/BWBR0002226/2024-01-01.
[89] Website: www.kadaster.nl.

- **Probos**[90] is a foundation dedicated to research and consultancy within the forest and timber sector. They regularly publish reports and analysis on the forestry market, including developments around forest land. Probos provides valuable information for forest owners and policymakers on issues such as the availability of forest land and economic aspects of forest management..
- Several **real estate agencies** in the Netherlands, such as Agri Vastgoed and Landelijk Vastgoed Makelaars, specialise in the sale and purchase of rural real estate, including forest land. They can provide insight into the current market value of forest land, trends in demand for forest land, and the availability of plots. These types of estate agencies often have extensive knowledge of the market as well as legal and tax issues.
- **Federatie Particulier Grondbezit** (FPG)[91] represents private landowners and provides information on the purchase, sale, and management of land, including forest land. They provide their members with advice on legal, tax and market aspects of land ownership and can help get a good picture of the forest land market.
- Although the **Land- en Tuinbouw Organisatie Nederland (LTO)** mainly focuses on agricultural entrepreneurs, they also offer advice and information on land trading, including forest land. Especially when agricultural land is converted into forest, LTO can provide valuable market information. Website: www.lto.nl
- The **Forest Groups**[92] support forest owners in sustainable forest management but can also advise on the purchase and sale of forest land. They have knowledge of the regional forestry market and can connect potential buyers and sellers of forest land.

- Are there institutions/**bodies contributing to dynamise 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)

Banks play a role in financing forest land acquisitions, especially as part of broader nature management or sustainable investment projects. Although banks are involved in financing forest land, their role in directly dynamising the market is limited.

There are some advisory bodies that support forest landowners in managing, buying and selling forest land:

- Probos is an important advisory body that researches the forestry sector and provides insights into the economics of forest management. While they do not directly dynamise the market, they do help provide information that helps owners make decisions about their forest land.
- Federatie Particulier Grondbezit (FPG) offers advice and support to private forest owners and tries to inform them about market developments, property rights and financing options.

[90] Website: www.probos.nl.
[91] Website: www.grondbezit.nl.
[92] Website: www.bosgroepen.nl.

The **Forest Groups** (cooperatives of forest owners) help to dynamise the market by supporting forest owners with collective forest management, and they offer advice when buying or selling forest land. They also facilitate sustainable forest management, which can be attractive to buyers who want to use forest land for sustainable exploitation.

Government programmes and subsidies, such as the Subsidy Scheme for Nature and Landscape Management (SNL) and Natuurnetwerk Nederland (NNN), can stimulate demand for forest land by providing financial support for the development and management of natural areas, including forests.

Little public and frequent information is available on the amount of forest land transferred and transfer prices. Unlike agricultural land, for which organisations such as the cadastre and Agricultural Economic Institute (LEI) regularly report on transactions and prices, information on forest land is often difficult to find.

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

There are no specific regulations aimed solely at leasing forest land. The rules for leasing forest land are mostly covered by the same legislation as those for agricultural land, namely the Civil Code (BW)[93].

The Civil Code (Articles 7:311 onwards) specifically addresses the lease of agricultural land and regulates the lease of agricultural land. Leasing (land lease) is strictly regulated in the Netherlands, with mandatory minimum terms, lease prices often set by the government, and specific rules for the protection of the tenant. However, forest land is not covered by these rules by default, unless the forest land is specifically used for agricultural purposes or is part of an agricultural holding.

Forest land can be leased via ground lease or via another right in rem such as the right of superficies. These are legal constructions that give the user of the land (the leaseholder) the right to use the land, without becoming the owner. This is often used for long-term projects such as forest management. These contracts are governed by the general rules of the Civil Code for business use of land, which are similar for agricultural land and forest land.

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

Under Dutch law, there are no obliged insurances for forest land or activities. There is, however, a forest insurance available. An ‘’mutual forest insurance policy’’ (OBV)[94] covers the risks of fire, storm and ice/snow pressure to forests and other timber stands. The insured amount can be chosen by the person or the OBV chooses an amount by evaluating the tree type and age. To be properly insured against fire, it is best to have planting costs, lost yield value and clearance costs insured. On the ice and snow pressure cover, there is an excess of about 100 euros per occurrence.

As the owner of a forest, Dutch law obliges to carry out successful reforestation within 3 years when a forest is lost due to, for example, fire or storm: the replanting obligation. AgriVer offers

[93] Particularly in Book 7, available at: https://wetten.overheid.nl/BWBR0005290/2024-07-01.
[94] More information available at: https://bosverzekering.nl/.

financial security in case of damage by fire or storm to fulfil this replanting obligation[95]. Similar to OBV, AgriVer also offers a forest insurance cover against damage caused by fire, storm and ice/snow pressure and liability.

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

Although there is no specific legislation in the Netherlands restricting or facilitating access to loans for forestry activities or mortgages on forest land, the general rules for land financing apply. Banks can provide financing based on the economic value of the forest, and sustainable financing options through banks and grants are available. Factors such as protected status (Natura 2000) and tax-favourable schemes (NSW) can play an important role in the availability of credits and mortgages for forest land.

[95] More information available at: https://agriver.com/bos/.

8. Forest companies, Forest incentives and taxation.

Forest Companies

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

All companies in the Netherlands, including forestry companies and forest contractors, are required to register in the Chamber of Commerce (KvK) trade register[96]. This register provides access to information on companies, including forestry companies, contractors and service providers in the forest and nature sector. Although there is no specific sector for forestry companies, companies active in forest management, logging and related activities can be identified by their business description or industry code (SBI code).

There are also some trade organisations representing relevant companies in the forestry sector where you can find information about forestry companies and forest contractors:

- Royal Dutch Forestry Association (KNBV)[97]: This association represents professionals in forestry, including forestry companies and contractors involved in forest management, maintenance and logging.
- Association of Forest and Nature Area Owners (VBNE)[98]: The VBNE provides support to forest and nature site owners and liaises with forest contractors and companies involved in nature management and forestry.

- **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?**

N/A.

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

N/A.

Forest incentives and taxation

Besides subsidies as incentives, other incentives include:

Fiscal benefits: Land that meet NSW (Natuurschoonwet 1928) criteria may be eligible for tax benefits, such as property tax (OZB) exemptions and inheritance and gift tax reductions.

Code of Conduct: Forest owners who work according to approved codes of conduct, such as the Code of Conduct on Species Protection Forest Management, can get exemptions from permit requirements, making it easier for them to carry out forest management.

[96] Website: www.kvk.nl.
[97] Website: https://knbv.nl/.
[98] Website: https://vbne.nl/.

- 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.

There are no subsidies specifically for implementing SFM plans. However, the subsidies in the Netherlands are generally aiming at supporting sustainable forest management and enhancing biodiversity in forested areas (Subsidiestelsel Natuu ren Landschap (SNL) and Subsidieregeling Kwaliteitsimpuls Natuur en Landschap (SKNL) (see 4.2). The exact total amount of grants disbursed at the national level for sustainable forest management and biodiversity in the past three years is difficult to specify without the most recent data from the government or province, as these are often managed at the regional level.

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

There are no taxes specifically for forest companies and forest owners. Forest owners have to pay property tax (OZB), like owners of other real estate. The OZB is a municipal tax that is levied on the basis of the WOZ value (value of real estate) of the forest. The amount of property tax depends on the value of the land and the rates set by the municipality. Under the act with exceptions for calculating the value[99] of excepted agricultural or forestry agricultural area commercially exploited, in so far as it does not form the subsoil of built property.

The fiscal treatment of income from forestry depends on the legal structure of the company:

- Individuals who generate income from forest exploitation must declare this in their income tax return. This income may fall under box 1 (business profits) if they actively engage in forest management.
- Forestry companies structured as BV or other corporate forms are subject to corporate tax on the profits generated from their forestry activities.

An important tax benefit for forest owners is the **tax exemption** that is possible under the Nature Conservation Act 1928 (NSW)[100]. If a forest land is registered as an NSW estate, owners are eligible for a variety of tax benefits, including exemption from inheritance and gift tax on the transfer of the land and reduction of property tax (OZB). To qualify for NSW status, the forest must meet specific requirements in terms of area, opening to the public and management.

Forest owners who carry out commercial activities, such as the sale of timber, may have to pay **sales tax (VAT)**. In many cases, the reduced VAT rate of 9% applies to the sale of round wood, such as unsawn wood or wood that has not been processed (e.g. firewood). For engineered wood, such as planks or beams, the standard rate of 21% applies. This distinction is important when selling different types of wood and products from forestry activities[101].

[99] Uitvoeringsregeling uitgezonderde objecten Wet waardering onroerende zaken, BWBR0007142, available at: https://wetten.overheid.nl/BWBR0007142/2008-01-01.
[100] Natuurschoonwet 1928, BWBR0001939, available at: https://wetten.overheid.nl/BWBR0001939/2021-01-01.
[101] For more information see https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/goederen_9_btw/agrarische_goederen/rondhout and https://www.belastingdienst.nl/wps/wcm/connect/bldcontentnl/belastingdienst/zakelijk/btw/tarieven_en_vrijstellingen/goederen_9_btw/agrarische_goederen/agrarische_goederen.

The profits from a forestry business are exempted from taxation[102]. 'Forest' is a very broad concept. Trees as road planting or the trees around a farm are also considered to be a forest business. The forestry business may be part of a larger undertaking. Because the profit from a forestry business is exempt, the loss incurred is also not deductible.

[102] An evaluation of this tax exemption is done in 2016, available at: https://edepot.wur.nl/393129.

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.

Such measures are included legislation at the regional level. An example includes the Policy Rule Enforcement of Illegal Felling or Damaging of Trees of the Municipality of Utrecht[103] that includes as a violation the illegal felling of trees and the failure to carry out the replanting obligation.

- For the felling of a tree, a permit is necessary under certain conditions, in accordance with the General Local Regulation Chapter 4, Article 4:7. Felling a tree without a permit is also an economic offense (Violation from an economic perspective, Economic Offenses Act, Article 1a, 3rd tranche).
- Failure to carry out replanting obligation: The municipality can impose a replanting obligation on the individual as a permit requirement for tree felling and as a penalty measure for illegal tree felling. Failure to comply with the replanting obligation is also an economic offense in both cases.

[103] https://lokaleregelgeving.overheid.nl/CVDR653748/1.

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?

  - Unclear division of responsibilities: the distribution of competences between provinces and municipalities is not clearly defined.
  - Vague legal definitions: terms such as "forestry-responsible" and "comparable ecological quality" are not clearly defined.
  - Replanting obligations: current regulations place the replanting obligation on the party that carries out the logging, not on the new landowner, complicating enforcement of this requirement.
  - Short notification period for logging: the current requirement of a four-week notification period for tree felling is quite short, making it difficult for authorities to effectively assess and intervene when necessary.
  - Inconsistent forest compensation: there is no national guideline on compensating for forest loss.
  - Disagreement on replanting timelines: there are differing views on the time allowed for replanting after logging.

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

N/A.

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

As discussed before, the Dutch legislative framework contains provisions aiming at closer-to-nature forest management. To summarise, these mainly include:

  - The Environment Act sets rules for the protection of natural ecosystems, especially in Natura 2000 areas and protected natural monuments. The law encourages forest owners to take measures for: conserving biodiversity, restoring natural habitats, and complying with the replanting obligation (which requires that felled trees are replanted, often in a way that increases the ecological value of the area).
  - Activities requiring a permit such as deforestation, replanting or changing the natural state of a forest will only be approved if they meet sustainability standards.
  - Access to subsidies, which are often dependent on compliance with nature-friendly management practices. For example, forest owners who meet the requirements of sustainable forest management can benefit from the Subsidy Scheme for Nature and Landscape Management (SNL), which provides financial support for the restoration and conservation of natural values in forests. Projects that contribute to the objectives of the Nature Network Netherlands (such as increasing contiguous natural areas) are also eligible for subsidies.

- The Nature Conservation Act 1928 offers tax benefits to owners of estates, which can include forests, provided that they manage their land sustainably and open it to the public. This law encourages forest owners to implement a nature-friendly approach to forest management, as this leads to tax benefits such as a reduction in inheritance and gift tax.

10.2. Legal or regulatory gaps in national forest legislation

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

Based on the Evaluation of forest law under the Environment Act carried out in the beginning of 2024[104], the following legal barriers have been identified in Dutch forest legislation:

- There is a need for a clearer demarcation of the division of powers between province and municipality[105].
- It is desirable that there are clearer definitions of various terms and concepts, especially with regard to the exceptions under Article 11.111 of the Bal. The absence of clear, delimited definitions leads to ambiguity and complicates the work of enforcement and supervision, it is stated.
- In the context of an update, it is proposed to adjust the objectives under Article 4.35 of the Environmental Act and Article 11.112, paragraph 1 of the Bal. The objectives of 'nature conservation' and 'maintenance of forest area in the Netherlands' would then both remain unchanged. The objective of 'protecting landscape values' could be adjusted to 'protecting social and cultural values', which would give social values a more prominent role. Finally, a new objective could be added: 'combating and adapting to climate change'. This recognises the importance and role of forests in climate mitigation and adaptation.
- In the old Nature Conservation Act, the obligation for replanting lay with the rightful owner of the land (Article 4.3), while under the old Forestry Act this obligation lay with the owner. In the current Decree on Activities in the Living Environment (Bal), the obligation has shifted to "the person who carries out the activity" (Article 11.115). This means that, in the event of a transfer of land, the obligation to replant does not lie with the new owner, but with the person who carried out the felling. As a result, the replanting obligation can no longer be enforced against the new owner through public law enforcement (such as a penalty payment), since the latter is not responsible for the replanting. It is therefore advocated to return to the rightful owner as the person responsible for replanting, regardless of who carried out the felling.
- For felling a stand of wood, there is now only a notification requirement. This means that an initiator only has to report to the competent authority, at least four weeks and no more than one year prior to the felling (Article 11.126 of the Bal). This period of 4 weeks is considered too short by the competent authority (the responsible Minister).
- After felling, care must be taken to replant the same land in a forestry-responsible manner. This must be done within three years of felling, regardless of whether planting

[104] https://www.probos.nl/images/pdf/rapporten/rapport%20evaluatie%20houtopstanden-regelgeving%20DEF.pdf.

[105] Although section 11.3 of the Bal only contains powers for the province, as indicated in section 1.3.4, there is an additional regulatory power of the municipality based on section 121 of the Municipal Act.

or natural regeneration takes place. In the case of illegal felling, this 3-year term for replanting also applies. The interviews show that different 'types' of organisations have different wishes regarding the length of the replanting term. Enforcement wants to shorten the replanting term, so that they can carry out their inspections more quickly and, if necessary, take action sooner. Some land managers want to extend the replanting term, when natural regeneration is chosen.

- Replanting must be 'forestry-responsible', but the law does not define 'forestry-responsible', which leads to discussions. The same applies to descriptions such as 'comparable ecological quality'. There is consensus that this description in the Bal needs to be further clarified. Moreover, many interviewees find the term 'forestry-responsible', with a clear focus on timber production, outdated.
- Better regulate the compensation of forest (and with more requirements) at the front end. This should be regulated nationally in the same way, so in the Bal. There is little central (read: national) regulation regarding compensation of forests, with the exception of situations in which the minister (read: the RVO) is the competent authority. When the minister is the competent authority, a replanting plan must already be submitted under the Bal, even when compensation is involved (Article 11.127, paragraph f and g).

National experts on forest legislation and references

- **Please provide the names and contacts of 3 to 5 experts in forest legislation in your country,**
  - Peter Mendelts (Mendelts juridisch advies), p.mendelts@rug.nl
  - Bas Visser (author book 'Trees and Law'), bmvisser@freeler.nl
  - Edwin Koot (author book 'Trees and Law'), ekootree@cs.com
  - Nienke Welle (Stichting Probos), nienke.welle@probos.nl
  - Gino van Maaren (Stichting Probos), gino.vanmaaren@probos.nl

Please note that the latter two are co-author of the evaluation of forest legislation under the Environment Act[106], but both have a non-legal background.

- 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.
  - Report on the evaluation of forest law under the Environment Act[107].
  - Visser, B., Koot, E., 'Bomen en wet. Geldend recht voor bomen' (2022)[108]. However, the latest version of this book is from 2022, which is before the new Environment Act entered into force 1 January 2024.

Other information:

- Workshops are regularly organised by EKootree on forests and the new Environment Act: https://www.ekootree.nl/cursus-bomen-en-omgevingswet.

[106] https://open.overheid.nl/documenten/0abed0d0-5c46-40eb-bacb-d4ab58784f7e/file.
[107] https://www.probos.nl/images/pdf/rapporten/rapport%20evaluatie%20houtopstanden-regelgeving%20DEF.pdf.
[108] https://forms.gle/xNXyChfYgawjzHxN8.

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