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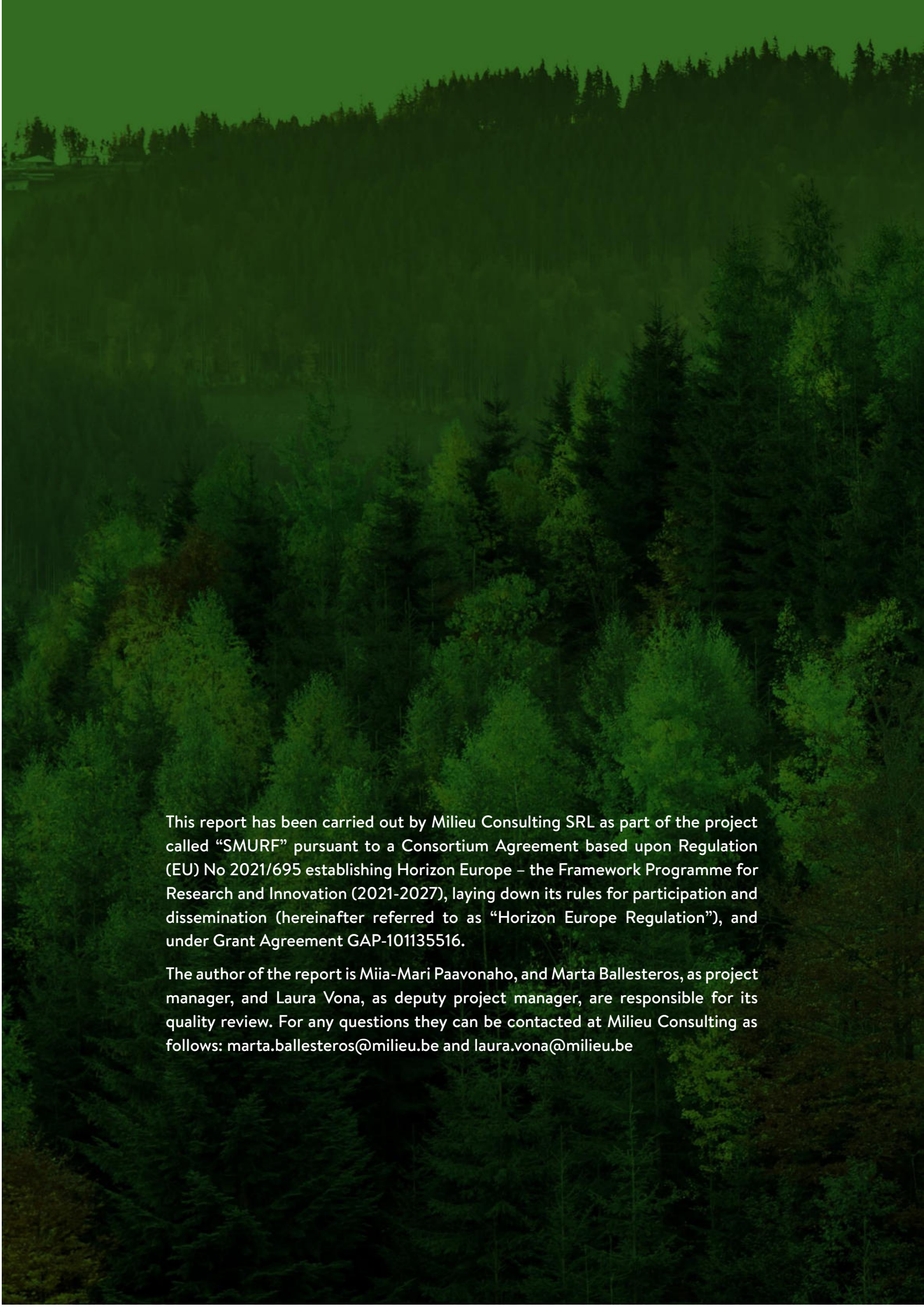
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Sweden

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

Executive Summary

The primary legislation governing forestry in Sweden is the Forestry Act which aims to ensure sustainable forestry by emphasising that forests are a renewable resource. The Act focuses on effective and responsible use of forests, and owners must ensure regeneration after harvesting and balancing wood production with conservation. It outlines rules for thinning and final felling as well as special considerations for forests near mountains and for reindeer husbandry. The Swedish Forest Agency, delegated by the government, oversees enforcement and implementation.

Sweden has a diverse forest ownership structure. The total productive forest area is largely held by individual owners, followed by private limited companies and state-owned entities. Sweden's cadastral registration system records land ownership. The registration is mandatory pursuant to the Land Code, according to which anyone who has acquired real property with ownership rights must apply for registration.

Forest owners in Sweden enjoy significant freedom to manage their forests, with a responsibility to ensure sustainability in line with national objectives. Forest owners have the right to harvest, hunt or engage in mineral extraction provided the activities do not harm the environment. However, certain activities, such as final felling, require notification and permits from the Swedish Forest Agency. Forest owners must ensure sustainable practices, including regeneration and risk mitigation, and comply with tax obligations. Public access ("Freedom to Roam") allows recreational use and collection of wild products, while the Sami people have extended rights for traditional practices, including reindeer herding. Forest contractors, hired for specific tasks, operate under private agreements without distinct legal obligations.

Sustainable forest management is mainly operationalised through voluntary practices and certifications as the legal framework does not have strict regulations on forest management plans (which are not mandatory but widely used for public owned forests). While there is no legal definition of sustainable forest management, the concept is integrated within policies such as the National Forest Strategy. This strategy promotes SFM as a key principle for balancing ecological, economic and social sustainability.

Forest owners are encouraged to practice sustainable forestry and forest owners can benefit from incentives and tax deductions for environmental conservation efforts or regeneration measures. Available taxes and incentives are structured to encourage sustainable forest management practices while maintaining economic competitiveness. As per the forest land market, it permits free buying and selling, including by foreigners, though permits are required in some rural areas and for legal entities. Subdivision is regulated to prevent fragmentation. Institutions like the Swedish Forest Agency provide limited market data, while insurance and financial credits are available for forest management and risk mitigation.

While the Forestry Act and Environmental Code support biodiversity and ecosystem protection, enforcement is inconsistent, and closer-to-nature approaches lack mandatory status and

sufficient incentives. To enhance sustainable forest management, Sweden should consider increasing incentives for closer-to-nature forestry and improve enforcement of regulations and sustainability targets. Additionally, forest certification schemes could be more widely adopted and better monitoring mechanisms to promote long-term ecological resilience.

Introduction

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

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

The specific project objectives are:

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

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

When using the term "legal framework" we consider:

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

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

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

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

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

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

1.1. Context to the legislation

Swedish forestry policy does not make a distinction between large and small forest owners and applies the motto 'freedom with responsibility' ('frihet under ansvar')[1]. The legislation contains relatively few binding and prescriptive rules. On one hand, forest owners have a high degree of freedom to develop forestry management practices according to their own objectives and methods. On the other hand, this freedom is balanced by the fact that forest owners have a responsibility to contribute to the objectives of the Swedish forestry policy by ensuring a high and valuable production of wood products while respecting and developing the natural and cultural environment. They have also to contribute to adapted and diversified forest management practices.

The dual goals of Swedish forestry policy relate to productivity (to ensure high and valuable timber yields) and environmental considerations (to preserve and enhance the forest's environmental values). These objectives are intended to be compatible but are debated in equal importance. Some believe that the wording and structure of the social and cultural values framework is less prominent and weaker than that of the forest industrial development framework.[2] Nonetheless, achieving both of the goals necessitates that the forestry sector collectively exceeds legal obligations, a concept known as sectoral responsibility. This concept means that measures required to preserve the forest landscape's natural and cultural environmental values are a joint responsibility of the authorities and forestry. The relationship between the minimum level of forest protection legislation and sectoral responsibility is clarified in the bill Forest Policy[3]. For example, the Forestry Act (Skogsvårdslag)[4] is a so-called minimum act. In order for the forest policy goals to be reached, forest owners are expected to make efforts beyond what the law requires. While there is no legal mandate for young forest thinning, it is essential for meeting production targets, thereby placing the responsibility on the sector. Similarly, environmental goals require forest owners to adopt practices that surpass statutory requirements[5].

Additionally, there is an almost free market for forest properties. The market is only restricted when it comes to companies purchasing land from non-industrial private forest owners. Companies must sell or exchange an equivalent amount of land to ensure the balance of overall

[1] Skogsstyrelsen, 2024, Frihet under ansvar som skogsägare, https://www.skogsstyrelsen.se/aga-skog/du-och-din-skog/frihet-under-ansvar/

[2] Lindahl K., Stens A.m Sandtröm C., et al. The Swedish forestry model: More of everything?, 2017, https://www.sciencedirect.com/science/article/pii/S1389934115300605?via%3Dihub

[3] Skogspolitik 2023/24:MJU7 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/betankande/skogspolitik_hb01mju7/html/ See specifically prop. 2007/08:108 pp. 15 and 46, bet. 2007/08:MJU18, rskr. 2007/08:244.

[4] Skogsvårdslag (1979:429), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[5] Jordförvärvslag (1979:230), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/jordforvarvslag-1979230_sfs-1979-230/

landowner proportions. The Land Acquisition Act (Jordförvärvslagen)[2] helps to balance the ownership between individual and large-scale ownership. When it comes to private forest owners, nearly anyone can buy forest, even foreign nationals.

The government and the Parliament (Riksdag) have delegated authority to the Swedish Forest Agency (Skogsstyrelsen)[6] to regulate forestry in Sweden pursuant to the Forestry Act. The government aims to minimise the regulatory burden on forest owners by limiting their contact with multiple authorities and ensuring that normal forest management is not subject to unnecessary laws. They consider that, for the Swedish model of forestry to work, the forest owners must have trust in the authorities and the authorities in the forest owners. Around 70 % of Sweden's land area is forest land, and around half of all forests are privately owned. The forest policy is based on the dual and equal goals of production and the environment. This balance, expressed in the Forestry Act, explains the continued implementation of forest policy[7].

1.2. Basic legal instruments

The **Forestry Act**[8] regulates how the forest owner should manage the forest purely from a production and environmental perspective, such as minimum felling age, nature conservation, reindeer husbandry and forests close to mountains. The Forestry Act obliges forest owners to replant if the wood-producing capacity of the forest is affected after felling, or if the forest has been damaged. At the same time, there is no obligation to clear unless it is a newly planted forest that needs to be cared for by plant clearing[9]. Similarly, there is no obligation to thin, but the stock cannot become too sparse. Based on the Forestry Act, forests that still have good growth cannot be cleared, and a final felling (of at least half a hectare) needs to be notified at least 6 weeks in advance. Additionally, the Swedish Forest Agency needs to give out a permit for final felling in forests close to the mountains, and in hardwood forests. There is also a specific mention on mandatory consultations with the reindeer industry if the property is larger than 500 hectares and felling is larger than 10 hectares. The consultations must take place every year and if felling requires a permit, the forest owner needs to attach minutes from the consultations to the permit application[10].

The **Environmental Code** (Miljöbalk)[11] in turn focuses on all aspects of the environment including air, water, land, biodiversity and natural resources. It establishes principles for sustainable forest management, conservation and biodiversity protection. Environmentally hazardous activities, harvesting and land use changes need to be carried out in ways that have minimal negative impacts on the environment. For example, there are three chapters concerning road construction in forests. The Environmental code also links to Natura 2000, which is a network of

[6]Skogsstyrelsen, https://www.skogsstyrelsen.se/en/

[7]Skogspolitik 2023/24:MJU7 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/betankande/skogspolitik_hb01mju7/html/

[8] Skogsvårdslag (1979:429), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[9] Skogsvårdslag (1979:429), Section 27 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[10] Skogsvårdslag (1979:429), Section 20 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[11] Miljöbalk (1998:808), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/miljobalk-1998808_sfs-1998-808/

protected areas throughout the European Union, as well as to the Nature Conservation Act (Naturvårdslagen)[12] which gives more detailed regulations on conservation and protected forests. It states that nature conservation is both a state and municipal concern and delegates tasks to authorities.

It is important to note that the Swedish Forest Agency monitors the implementation of the Forestry Act and the Environmental Code. Supervision is one of the most important tasks of the Swedish Forest Agency[13].

Furthermore, the Cultural Environment Act (Kulturmiljölag)[14], the Forestry Ordinance (Skogsvårdsförordningen)[15], the Plant Protection Act (Växtskyddslag)[16] and various EU regulations apply to forestry in Sweden.

1.3. Basic Regulatory framework

The government established the Sweden's National Forest Program (Sveriges nationella skogsprogram)[17] to foster greater consensus between individual forest owners and the government's objectives. In this strategy, the government of Sweden links forests to social issues. Forests help to create sustainable and climate-smart alternatives to reduce the use of fossil fuels and create more jobs. As a natural resource, forests contribute to the welfare system, nature experiences and the wellbeing of the citizens. Sweden considers having a forest policy with a holistic view. The government wants Sweden to lead the way internationally in the sustainable use and conservation of forests, and to become less dependent on fossil fuels. The program plays an important role in the implementation of forest policy. To sum up, the five focus areas are: 1) ensuring access to national biomass through sustainable forest growth, 2) contributing to new jobs and sustainable growth, 3) fostering innovation and producing worldclass refined forest raw materials, 4) promoting conservation, and 5) bridging the knowledge gap. The program is linked to various policy areas such as climate, rural areas, bioeconomy, industry and culture. The original strategy was created in 2018 and later updated in 2022.

In addition, the National Strategy for the Management of Formally Protected and Voluntarily set-aside Forests by 2030 (Nationell strategi för skötsel av formellt skyddade och frivilligt avsatta skogar till 2030)[18] provides guidelines to forest management while protecting biodiversity, historical landscapes and cultural heritage. It promotes collaboration between forest owners, forestry professionals and conservation experts.

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[12] Naturvårdslag (1964:822), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/naturvardslag-1964822_sfs-1964-822/

[13] See below under Section 2.1.

[14] Kulturmiljölag (1988:950), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/kulturmiljolag-1988950_sfs-1988-950/

[15] Skogsvårdsförordningen (1993:1096), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardsforordning-19931096_sfs-1993-1096/

[16] Växtskyddslag (2022:725), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/vaxtskyddslag-2022725_sfs-2022-725/

[17] Regeringskansliet, Strategidokument Sveriges nationella skogsprogram, 2022, https://www.regeringen.se/contentassets/34c919715e0b4285a5da5b51f38b28af/20180524_hela.pdf

[18] Naturvårdsverket och Skogsstyrelsen, Nationell strategi för skötsel av formellt skyddade och frivilligt avsatta skogar till 2030, 2023, https://www.naturvardsverket.se/4aec10/globalassets/media/publikationer-pdf/7100/978-91-620-7122-6.pdf

The Parliament has outlined the Environmental Goal (Miljömålet) [19] on the national website Sverigesmiljomal.se which states that "*the value of forests and woodlands for biological production must be protected at the same time as biological diversity is preserved and cultural environmental values and social values are protected*". The Forest Agency is responsible for working with and following up on objectives relating to the environmental quality objective Living Forests. The report Living Forests (Levande Skogar)[20] includes indicators such as old forest, nesting birds, unproductive forest land and voluntary reserves. Additionally, there are nine environmental quality targets including forest ecosystems, soil, green infrastructure, genetic variation, restored habitats for endangered species, favourable conservation, natural organisms, preserved cultural environmental values, and access to outdoor activities.

[19] Sveriges miljömål, Levande Skogar, 2023, https://sverigesmiljomal.se/miljomalen/levande-skogar/

[20] Skogsstyrelsen, Levande Skogar, 2022 https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-20222021202020192018/rapport-2022-12-levande-skogar---fordjupad-utvardering-2023.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.

As a premise, it must be highlighted that in accordance with the Swedish forest policy and the principle of freedom under responsibility, the forest owner has a great responsibility for managing the forest in a long-term and sustainable way. The authorities must have confidence that the forest owners follow this principle and follow the Swedish Forest Agency's various regulations and advice. The Environmental Protection Agency (Naturvårdsverket)[21] and the County Administrations (Länsstyrelserna)[22] prioritise what is to be protected with available funds[23].

Legal background

The distribution of competences between state and regional authorities is governed by several key legal acts. These acts provide the framework for different authorities and how they manage and oversee forestry activities, environmental protection and land use. The Swedish Forest Agency is a state authority responsible for implementing the Forestry Act. County Administrations enforce environmental laws including the Environmental Code. Additionally, the Swedish Environmental Protection Agency plays an important part in national environment policies. Municipalities make decisions on land use and base their authority on the Planning and Building Act (Plan- och bygglag)[24]. However, they are not involved in forestry directly. If a landowner wants to build a wind or solar farm on forest land for example, they will need a permit from the municipality. The Reindeer Husbandry Act (Rennäringslag)[25] gives the Sami Parliament[26] and communities rights to use forests which influences forest policy and practices in regions where these rights apply.

Additionally, the Swedish University of Agricultural Sciences also has a government mandate to monitor the state of the forests, which has been ongoing since 1923.[27]

[21] Naturvårdsverket, https://www.naturvardsverket.se/

[22] Länsstyrelserna, https://www.lansstyrelsen.se/

[23] Skogspolitik 2023/24:MJU7 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/betankande/skogspolitik_hb01mju7/html/

[24] Plan- och bygglag (2010:900) https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/plan-och-bygglag-2010900_sfs-2010-900/

[25] Rennäringslag (1971:437) https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/rennaringslag-1971437_sfs-1971-437/

[26] Representative body and institution of cultural autonomy for people of indigenous Sami heritage.

[27] Swedish University of Agricultural Sciences, monitoring, https://www.slu.se/en/environment/statistics-and-environmental-data/environmental-data-catalogue/swedish-national-forest-inventory-statistics/

The distribution of competencies is also influenced by Forest certification standards, and European Union directives. The Swedish Forest Agency implements EU forest-related regulations and ensures compliance with standards in state-owned forests. County Administrations enforce protecting Natura 2000 sites.

National competences

The Swedish Forest Agency operates under the Ministry of Rural Affairs[28] and was appointed by the Swedish Government as the national authority in charge of forest-related issues. The Regulation on the Swedish Forest Agency (Skogsstyrelsens förordning)[29] sets out the agency's responsibilities and how it operates as the national authority in charge of forest-related matters. It enables an active Swedish involvement in international forest policy processes and reporting. These include reporting statistics, updating and developing forestry data and creating a sector-wide framework for digitalisation, providing guidance to forest owners, as well as continuing to rewet excavated wetlands to reduce emissions of greenhouse gases. The Swedish Forest Agency supports the government with implementation of the National Forest Programme. The Agency also represents Sweden in various forest related processes, both within the EU and internationally. The Swedish Forest Agency supervises compliance with the Forestry Act and is also the authority responsible to monitoring the Environmental Code. An overview of the Agency's regulations and general advice is available on its website[30]. Additionally, there is an overview detailing these regulations compared in one document under the Forestry Act[31].

A forest owner comes into contact with many Swedish authorities, including the Transport Agency (Transportstyrelsen), the Tax Agency (Skatteverket), and the National Heritage Agency (Riksantikvarieämbetet), which may intervene in cases of cultural sites and heritage areas. The Swedish Environmental Protection Agency oversees Natura 2000 sites.

Additionally, the Swedish University of Agricultural Sciences – a state-owned university, funded through the budget of Ministry of Rural Affairs – plays a central role in research, education and dissemination of knowledge related to forestry, forest management and forest policy. The Swedish Board of Agriculture (Jordbruksverket) focuses on land-use policies. Lastly, the Energy Agency (Energimyndigheten) promotes policies that use forest biomass for energy production, aligning forestry practices with national energy and climate goals.

Regional competences

The Swedish Forest Agency operates regionally, too. It has about 75 offices in 21 districts. They have forest consultants (skogskonsulent) who monitor how the Forestry Act is being implemented. They also give advice to forest owners and educate forest owners on different aspects of forest management.

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[28] Ministry of Rural Affairs, https://www.government.se/government-policy/rural-affairs/

[29] Förordning (2009:1393) med instruktion för Skogsstyrelsen, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20091393-med-instruktion-for_sfs-2009-1393/

[30] Skogsstyrelsen, lag och tillsyn, https://www.skogsstyrelsen.se/lag-och-tillsyn/

[31] Skogsstyrelsen, Skogsvårdslagstiftningen, gällande regler 1 september 2022, 2023, https://www.skogsstyrelsen.se/globalassets/lag-och-tillsyn/skogsvardslagen/skogsvardslagstiftningen-gallande-fran-1-september-2022.pdf

County Administrations participate mostly in administration and oversight of forestry activities and regulations. They are in charge of notification periods for felling, evaluating exemption requests, overseeing compliance with replanting and environmental considerations, among others. If forest owners' activities are hindered due to environmental protection requirements, county administrations provide compensation to forest owners[32].

Regional authorities in general adapt national policies to the specific areas and their economic and environmental needs. When it comes to forestry, Sweden is split into North, Middle and South regions. They apply and enforce environmental laws, including the Environmental Code, within their legal remit.

Local/municipal competences

Municipal councils have a much more limited role than national and regional authorities. They participate in urban planning, informing local communities about disturbances due to felling and creating programmes related to local biodiversity. Municipalities develop development plans that determine how land is used under the Planning and Building Act.

In general, the Swedish Forest Agency's local anchoring is important[33]. They also handle forestry-specific permits and municipalities can impose additional regulations, especially related to land conversions. Municipalities have mostly a collaborative role. They play a key role in protecting local nature reserves but do this in collaboration with the Swedish Environmental Protection Agency and County Administrations.

Forest coordination and advisory bodies

The Swedish Forest Agency also has an advisory and coordinative role. More precisely, according to the strategy for Sweden's national forest programme, the Swedish Forest Agency has the responsibility to support and coordinate the implementation of the National Forest Programme.

From an advisory point of view, a forest owner can also seek advice from the Swedish Forest Agency. Individual counselling[34] between the forest owner or co-owners and advisor can take place in an office, remotely or in the field or forest owner can also attend a forest meeting and ask for advice in a group. The forest owner can receive advice on broadleaf forests, financial support, measures that favour cultural or recreational values in the forest, and clear-cutting. The range of advice may vary locally.

Additionally, forestry professionals and industries can seek advice concerning policy implementation or sustainable forest management. The Agency also brings together stakeholders, including government bodies, environmental organisations and forest owners to discuss and align on policy implementation. The Agency coordinates with regional authorities to adapt the national goals to local needs and conditions. And lastly, the Agency gathers data and

[32] The Swedish environmental code 2000:61, chapter 41 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/departementsserien/the-swedish-environmental-code_gob461/html/

[33] Förordning (2009:1393) med instruktion för Skogsstyrelsen, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20091393-med-instruktion-for_sfs-2009-1393/2009-1393/

[34] Skogsstyrelsen, Individuell rådgivning, https://www.skogsstyrelsen.se/aga-skog/radgivning/individuell-radgivning/

assesses progress towards the goals of the Government and the National Forest Programme. They also share findings with stakeholders.

There are also other advisory bodies, for example Resource Husbandry (Hushållningssällskapet)[35] which is an independent forest adviser. Many of their clients are private forest owners, though clients also include municipalities and forestry companies. They can help forest owners with investments, planning, maintenance, management, care and sale.

2.2. Key representation organisations of the forest sector

1. **Forest owners**: Every third forest owner is part of a forest owners' association. There are three large forest owner associations: Norra Skog[36] (27,000 members), Mellanskog[37] (28,000 members) and Södra[38] (52,000 members), for a total of 107,000 members[39]. These translate into North, Middle and South and cover their respective areas[40]. Examples of smaller associations include: Norrhälsinge Skogsägareförening, 500 members; Nätraälven Skog, 1200 members; and Västra Värmlands och Dals skogsägareförening, 1000 members. All these associations are owned by the members, and everyone gets a vote. They help the members with forest planning and harvesting, selling timber, giving advice and offering trainings. They rely on contracted harvesting, silviculture and transport companies to carry out the work. The associations operate under the national umbrella of Federation of Swedish Farmers, LRF – Skogsägarna[41], which has a branch for forest owners. This branch is a cooperative organisation that represents and supports private forest owners. It works to promote the interests of forest owners by lobbying, providing advice, and advocating for sustainable forest management.
2. **Forest municipalities**: N/A
3. **Forest industry**: The Forest Industries (Skogs Industrierna)[42] represents businesses engaged in bioenergy, timber merchandise, pulp, paper, sawmills, and planing mills.
4. **Forest clusters**: N/A
5. **Forest contractors**: There are large forestry contractor companies that have operation throughout the country as well as small local companies. Nearly all forestry work is performed by forest contractors. For example, Magnus Thor AB[43] is one of the largest forestry contractors. Forest contractors (Skogsvårdsentreprenörer)[44] perform forestry services including soil preparation, seedlings and planting. Oftentimes, forest contractors are found through intermediaries, such as the owner's timber buyer or inspector, but they can also be

[35] Hushållnings sällskapet, Skog, https://hushallningssallskapet.se/tjanster/skog/
[36] Norra Skog, https://www.norraskog.se/
[37] Mellanskog, https://www.mellanskog.se/
[38] Södra, https://www.sodra.com/sv/se/
[39] In the past there where many more local associations but now, especially through mergers, these three are the most favoured.
[40] Skogskunskap, Skogsägarföreningar, https://www.skogskunskap.se/aga-skog/fakta-om-skogen/skogsagarforeningar/
[41] Lantbrukarnas Riksförbund, LRF Skogsägarna https://www.lrf.se/om-lrf/lrfs-branschavdelningar/lrf-skogsagarna/
[42] Skogs Industrierna, https://www.skogsindustrierna.se/om-oss/
[43] Magnus Thor AB, https://magnusthorab.se/se/
[44] Skogskunskap, Köpa skogsvårdstjänster, https://www.skogskunskap.se/aga-skog/vara-skogsagare/kopa-skogsvardstjanster/

contacted directly. Forest owners' associations often have agreements with various contractors.

6. **Forest Professionals**: Most academically trained forest professionals in Sweden hold either the title of Jägmästare (forester) or Skogsmästare (forest ranger), depending on the level of study. They are represented by GS Facket[45], a labour union and trade association. Forest academics (skogsakademikerna)[46] is a branch under Natural Scientists (Naturvetarna), which represents academic professionals in forestry. Forest professionals work in both public and private sectors and are employed in a wide range of roles including forest inspector, timber buyer, planner, production manager or logistics manager.
7. **Forest Agents or rangers**: Ranger (skogvaktare) is an old title and use to mean the protector of the forest. Nowadays rangers can also go by names of felling manager (avverkningsledare) or forest inspector (skogsinspektor). It is often individual forest workers, rangers, for example consultancy company Skogvaktare[47] who work with forest planning, felling, care and timber purchases.
8. **Forest Sciences**: Most of the large universities in Sweden conduct research on forests and forestry. Most notably the Swedish University of Agricultural Sciences and Linnaeus University, which specialise in forestry and forest management. Another entity is Skogforsk, a forestry research organisation funded by the forest industry and the government.
9. **Forest certification:** A forest owner can choose to be certified to develop and demonstrate responsible and sustainable forestry[48]. This is completely voluntary and done through one of the two systems: Forest stewardship council or Program for the endorsement of forest certification, FSC[49] or PEFC[50].

- **Public enterprises**: Sveaskog is the largest publicly owned forestry enterprise, owned by the Swedish government. It manages 3.1 million hectares of productive forest land.
- **Forest cooperatives**: Sweden has several forest cooperatives. For example, the Sveriges Allmänningsskogar Förbund (Association of cooperative-owned forests) represents 21 separate cooperatives which manage a total of 670, 000 hectares. They gather experience and knowledge to highlight the importance of forests on the public agenda and increase awareness.[51]

[45] GS-facket, https://www.gsfacket.se/

[46] Naturvetarna, https://www.naturvetarna.se/om-oss/professionsforeningar/skogsakademikerna/

[47] Skogvaktare, https://skogvaktarn.se/

[48] Skogsstyrelsen, Certifiering av skog, https://www.skogsstyrelsen.se/aga-skog/du-och-din-skog/certifiering/

[49] Forest Stewardship Council, https://se.fsc.org/se-sv

[50] Program for Endorsement of Forest Certification, https://www.pefc.se/

[51] Sveriges Allmänningsskogar Förbund, https://sasf.se/

10. Other **Forest organisations:** Skogen[52] is a non-profit public benefit association. It brings together forest owners, employees and machine operators who exchange new ideas and best practices. Skogens Mångbruk[53] is a national organisation and a network that highlights good examples, run development projects, collaborate with researchers and meet with politicians to promote various opportunities of forests in contributing to sustainable businesses in rural areas.

[52] Skogen, https://www.skogen.se/foreningen-skogen/

[53] Skogens mångbruk, https://www.skogensmangbruk.se/om-oss/

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 total, there are 309 587 forest owners in Sweden, according to the Swedish Forest Agency's property and ownership statistics of 2023[54].

Ownership per type of owner is as follows:

- The state: 1.3 million hectares, which is 6% of the total productive forest areas in Sweden.
- State enterprises / limited companies: 3 million hectares, which is 13% of the total productive forest areas in Sweden.
- Private limited companies: 5.8 million hectares, which is 25% of the total productive forest areas in Sweden.
- Individual owners (natural persons, estates and unincorporated enterprises other than partnerships): 11.3 million hectares, which is 49% of the total productive forest areas in Sweden.
- Other private owners: 1.4 million hectares, which is 6% of the total productive forest areas in Sweden.
- Other public owners, mainly the Church of Sweden: 0.4 million hectares, which is 1% of the total productive forest areas in Sweden.

The largest landowner in Sweden is the state-owned company Sveaskog AB, which owns 3.1 million hectares of forest land, or 13 % of the country's forests. The state owns 6 % of the country's forest land through government agencies, funds and foundations. For example, through the National Property Board, the Fortifications Board and the Swedish Environmental Protection Agency, whose tasks include managing Swedish state property. In total, the state owns around 20 % of all forests. The National Property Board (SFV) manages 6.5 million hectares of land, one-seventh of Sweden's surface area[55]. The largest part is vast mountains, bogs and forests along the mountain range.

The number of forest owners is decreasing, as in 1999 approximately 354, 000 individuals owned forest land[56].

- Side note: Sweden has a national Forest Inventory (Riksskogstaxeringen) which is managed by the Swedish University of Agricultural Sciences[57]. It has been conducted since 1932, and it has monitored the status and changes in forests over time. National

[54] Skogsstyrelsen, Fastigets- och ägarstatistik I skogsbruket, 2023 https://www.skogsstyrelsen.se/statistik/statistik-efter-amne/fastighets--och-agarstruktur-i-skogsbruk/

[55] Skogen, Vem äger Sveriges skogar, https://www.skogen.se/skogssverige/fakta-om-skog/vem-ager-sveriges-skogar/

[56] Skogsstyrelsen, fastighets- och ägarstatistik i skogsbruket, https://www.skogsstyrelsen.se/statistik/statistik-efter-amne/fastighets--och-agarstruktur-i-skogsbruk/

[57] Riksskogstaxeringen, https://www.slu.se/centrumbildningar-och-projekt/riksskogstaxeringen/

forest policy, environmental assessments and international reporting are done based on the Inventory. It does not function as a register of ownership, but it publishes reports and insights on total forest area, timber volume, growth rates and so much more which is essential for policymakers, forest owners, researchers and both national and international organisations.

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**

The Forestry Act defines the rights and obligations of a forest owner (skogsägare) although the law itself does not provide a single, formal definition of a "forest owner" as a separate legal term[58]. A forest owner is seen in practice as an entrepreneur who runs an individual business and registers the enterprise[59]. Individual owners are viewed as natural persons, estates and companies that are not joint-stock companies. Most private owners own forests as private companies but forest an also be co-owned with others, have shares in common or be part of an estate[60].

Forest ownership in Swedish legislation is mentioned in terms of forest properties. The Swedish Property Register is managed by the Swedish Land Survey. According to the Swedish Forest Agency, a legal owner of the property is the person whose property purchase has been registered with the Swedish Land Survey and who is listed on the entry into the land register[61].

- **Forest holder**

A specific definition of forest holder does not exist in the legislation. Instead, the legislation primarily focuses on forest owners and their responsibilities. However, as forest owner refers to someone who holds legal ownership, forest holder refers to custodianship or management rather than ownership, for example someone who leases or manages the forest. They are responsible for the assets and rights, economic activities and risks of the forest. This could include tasks such as forest management, harvesting, and forestry operations. This is rare as forest management and holdings are associated with ownership rights. It seems thus that the concept of forest holder is mixed with the one of forest owners and/or manager.

- **Forest manager**

Forest manager (Skogsförvaltare) is not defined in the legislation but it is known in practice as a profession[62]. Forest managers are responsible for and lead the work of a forest area. They can also be senior managers in the forest industry or customer representatives at forest service companies that offer management services to forest owners. The term forest manager is rarely used as a professional title. Instead, the role is often referred to as regional manager or district

[58] The obligations and rights are mentioned in chapter 1, article 8 and 14.

[59] The concept is thus much more closer to the one of 'Forest holder'.

[60] Skogskunskap, vem äger skogen, Ägandeformer https://www.skogskunskap.se/aga-skog/fakta-om-skogen/vem-ager-skogen/

[61] See more information on forest ownership below, Section 3.4.

[62] Framtid, Skogsförvaltare, https://www.framtid.se/yrke/skogsforvaltare

forester. Forest managers can be employed by forestry companies, forest owner's enterprise or the Church. The responsibilities include planning and implementation of forest management, felling, road construction and road maintenance within the forest area.

- **Forest contractor**

Forest contractor (skogsvårdsentreprenörer)[63] is not defined in legislation but it is a figure known in practice. They specifically work with silviculture, including soil preparation, planting and pre-commercial thinning. Another type of forest contractor is skogsentreprenör, who handles harvesting and final felling. It is getting increasingly more common to hire out professionals for forest maintenance work. Often times, they are hired by forest owner associations and forest companies that have purchased the rights to harvest the forest and do not work for the forest owners directly. There are large forestry contractor companies (skogsvårdsföretag) that have operation throughout the country as well as small local companies from which forest owners can purchase services.

- **Forest**

According to Section 2 of the Forestry Act[64]:

- (1) 'forest land' (skogsmark) means land within a contiguous area where trees are more than five metres tall and have a crown cover of more than 10 % or have the potential to reach that height and crown cover without production enhancement measures. For an area to be called a forest, the area must be at least 0.5 hectares.
- (2) 'productive forest land' (produktiv skogsmark) means forest land which, according to accepted criteria, is capable of producing on average at least one cubic metre of timber per hectare per year,
- (3) 'forest impediment' (skogligt impediment) means unproductive forest land and tree and shrub land. Unproductive forest land means forest land that is not productive forest land as defined in the first subparagraph 2.

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?

Most forests are privately owned, either by private individuals, companies, the Church, or associations. There are six types of private forest ownership in Sweden according to Skogsskunskap, an informative platform designed to share expert knowledge about forestry, forest management practices, and the forest industry in Sweden[65].

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[63] Skogskunskap, Köpa skogsvårdstjänster https://www.skogskunskap.se/aga-skog/vara-skogsagare/kopa-skogsvardstjanster/

[64]Skogsvårdslag (1979:429), section 2 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[65] Skogskunskap, vem äger skogen, ägandeformer, https://www.skogskunskap.se/aga-skog/fakta-om-skogen/vem-ager-skogen/#:~:text=De%20flesta%20privata%20skogs%C3%A4gare%20%C3%A4ger,en%20andel%20i%20en%20allm%C3%A4nning.&text=Enskild%20firma%20%C3%A4r%20den%20vanligaste,f%C3%B6r%20privat%C3%A4gd%20skog%20i%20Sverige . The website also describes public (allmänning) forests, which have long historical roots. They are owned, used or managed jointly by co-owners. These could for example be state-owned conservation forests.

- The most common form of ownership is individuals or how it is perceived in Sweden, individual entrepreneurs (enskild firma). The owner and the firm are the same person. One can buy forest from both private individuals and companies.
- An individual can also be part of a joint-stock company (aktiebolag), but it is only relevant when forest holding is very large, and revenue is high. This can provide tax advantages and personal security as an individual does not have to take responsibility for the company's debts. An acquisition permit is required to buy from private persons.
- There is also joint ownership (samägande) where at least two people own the forest together. Joint ownership is regulated in the Act on joint ownership[66] and in the Act on the management of certain jointly owned agricultural properties[67]. The basic principle is that all co-owners must agree on every action to be taken with what is jointly owned. Each co-owner can prevent the other co-owners from repairing or selling the property.
- An estate (dödsbo) gets created automatically when someone passes away. It includes all assets and liabilities, including forests.
- A community (samfällighet) is created when several properties own a forest together. It can be managed directly by the co-owners or by a joint venture association.
- The last type is a foundation- owned (stiftelse) forest which is rather rare. This can be the type when an individual has a specific purpose for the forest that is not about creating profitability, for example to use the yield of the forest for forestry research. In this case it is not liable for taxation, as its purpose is for the public.

The Forestry Act does not specifically focus on collective or communal forests, it only provides the general framework for forest management. In some cases, municipalities in Sweden own and manage forested land. These are known as municipal forests (kommunala skogar), and they are typically governed by municipal regulations in addition to the broader national legislation (like the Forestry Act). Municipal forests may be managed collectively for public benefit, for example, to support local communities, nature conservation, and outdoor activities. The Swedish Municipal Act (Kommunallagen)[68] regulates local government operations, including the management of municipal forests.

The Joint Property Act (Äktenskalpsbalk)[69] regulates how properties can be jointly owned, how the management is organised, and how decisions are made when there are multiple owners.

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

The Swedish Forest Agency offers incentives and support to landowners who wish to consolidate forest land to enhance forest productivity or biodiversity[70]. At a national level these initiatives

[66] Lag (1904:48 s.1) om samäganderätt, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-190448-s.1-om-samaganderatt_sfs-1904-48s1

[67] Lag (1989:31) om förvaltning av vissa samägda jordbruksfastigheter, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/lag-198931om-forvaltning-av-vissa-samagda_sfs-1989-31/

[68] Kommunallag, SFS 1991:900, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/kommunallag-1991900_sfs-1991-900/

[69] Äktenskapsbalk (1987:230), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktenskapsbalk-1987230_sfs-1987-230/

[70] Skogsstyrelsen, https://www.skogsstyrelsen.se/en/about-us/

are linked to rural development or environmental programs. There is no direct consolidation mandate, even though the Swedish Forest Agency oversees and promotes sustainable forestry practices which can in turn indirectly support consolidation efforts.

3.4. Proof of ownership: Land registry and Cadastre

– How is ownership proved?

The Swedish Land Survey (Lantmäteriet)[71], an authority whose mission is to secure the ownership of properties, states that each property has a property designation which shows who owns the specific piece of land as well as who have previously owned the land. This same concept applies for forests. Forest ownership in Swedish legislation is mentioned in terms of forest properties. According to Section 1 of the Land Code[72]: Real property is land. This land is divided into property units. A property unit is delimited either horizontally or both horizontally and vertically. The Swedish Land Survey manages the Property Register (Fastighetsprisregistret)[73] which provides information on property ownership. They also assist individuals with the registration process to officially record their ownership[74]. The register has no probatory value *per se* – to prove ownership, a person presents the purchase contract (or inheritance documents, etc.), which is used to apply for the registration. However, a right entered in the register strengthens the protection for the right. Registration means, among other things, to ensure that the right can be enforced against third parties[75].

The Swedish Land Survey has an e-service, connected to the official registry, where forest owners can access information about properties and land rights and where they can make applications to permits or complete administrative matters. BankID, a mobile banking service secure and private to all users, is used to login to the system. Every property has a unique, designated number that can be found using a map service if the designated number is not known[76]. Additionally, forest owners can access the Forest Agency's My Page site[77] where they can plan actions in their forests, apply for felling, calculate timber volume, report for consultation or register an interest for protecting their forest.

[71] Lantmäteriet, Information om fastigheter, https://www.lantmateriet.se/sv/fastighet-och-mark/information-om-fastigheter/

[72] Jordabalk (1970:994), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/jordabalk-1970994_sfs-1970-994/

[73] Lantmäteriet, https://www.lantmateriet.se/sv/om-lantmateriet/Sjalvservice/mina-sidor/

[74] Community-owned forests are generally managed through cooperative structures or landowner associations, where multiple individuals or entities collectively own and manage forested land. Lantmäteriet tracks even small parcels, and when forests are collectively owned, they often form a cooperative or limited liability company (LLC) to manage the land. The legal entity is registered with the authorities, while the individual parcels typically remain separately recorded. In LLCs, shares are allocated based on land area or value, and management follows company law. No particular issues were identified in connection to their registration.

[75] ELRA20, Sweden ('The legal effect of the L.R. information' and 'Why register?'), elra.eu/contact-points-contributions/sweden/

[76] Lantmäteriet, Registrera ägare – lagfart, https://www.lantmateriet.se/sv/fastighet-och-mark/kopa-aga-salja-eller-ge-bort/registrera-agare---lagfart/

[77] Skogsstyrelsen, https://www.skogsstyrelsen.se/mina-sidor/

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

Pursuant to the Land Code, anyone who has acquired real property with ownership rights must apply for registration[78]. In case an individual has acquired a property either through purchase, gift, inheritance, marriage or estate, one needs to apply for registration of ownership within three months of the acquisition. If the new owner has not applied for deed in three months, they may be liable for a fine. In certain cases, an individual might have to apply for an additional agricultural land acquisition permit within three months of purchase or can no longer apply for registration of ownership. However, no agricultural permit is needed if the new owner has been a registered resident in the area where the property is located for at least one year or if the acquirer is married to the transferor[79].

A forest property owner is considered a private entrepreneur who is obliged to keep records for business and taxation purposes. Any changes in ownership should swiftly be reported and registered in the Property Register as well as the taxation system. A forest owner may be subject to different forms of tax, for instance VAT registration may be useful even for small enterprises.

– Is there a registration fee?

The registration process is often initiated by a bank official or an estate agent at the sale/purchase of the forest property, but the acquirer can also fill in the form or send the relevant registration information online. The costs of getting forest property ownership established (lagfart procedure) is not free of charge and depends on how the property has been acquired. A processing fee of 825 SEK must always be paid to the Swedish Land Survey. Additionally, there may be stamp duty which is a tax paid to the Swedish state. The sales sum is compared to the tax assessment value from the year before. The stamp duty is calculated on the highest amount rounded of downwards to the nearest thousand SEK. For individuals, tenant owner associations and municipalities the stamp duty is 1,5 per cent of the highest value of the property. For legal entities (for example stock companies, partnerships, and economic associations) the stamp duty is 4,25 per cent[80].

– **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?**

There is not an official register of forest owners and forest holdings, since they are documented within the general property and ownership registers. The Property Register is the official registry of how the land is divided and who owns what. It also includes information on addresses, buildings, property taxes, digital register map, land regulation provisions, nature reserves and architectural monuments.

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

The Swedish Land Survey, the Swedish Tax Agency and the municipalities all contribute to collecting and updating all property-related information. The Swedish Land Survey does not

[78] Jordabalk, 1970/994, chapter 20, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/jordabalk-1970994_sfs-1970-994/#K20

[79] Conditions outlined in Jordabalk, section 3

[80] Lantmäteriet, stamp duty and fees, https://www.lantmateriet.se/en/real-property/registration-of-ownership--property-and-site-leasehold/stamp-dutys-and-fees/

conduct outreach; thus, the authorities must be informed that an acquisition has taken place. The Swedish Forest Agency reviews the Property Register and ownership structure which is part of Sweden's official statistics[81]. However, the information is based on the forest owner's own property declarations.

This also implies that the Property Register may not be reflecting real forest owners, or the information might not be up to date. The acquirer has to present the necessary information including the relevant documents to the authority. There are tips and guidance for preparing and complementing an application for a cadastral procedure available on the Swedish Land Survey website[82].

[81] Förordning (2009:1393) med instruktion för Skogsstyrelsen, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20091393-med-instruktion-for_sfs-2009-1393/

[82] Lantmäteriet, Applying for a cadastral procedure, https://www.lantmateriet.se/cadastral-procedure

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?**

Forest owners have a high degree of freedom to develop forestry management practices according to their own objectives and methods[83]. One of the aims of this freedom is to contribute to adapted and diversified forest management practices. On the other hand, forest owners also have a responsibility to contribute to the objectives of the Swedish forestry policy by ensuring a high and valuable production of wood products while respecting and developing the natural and cultural environment, and the forest owners can also receive subsidies for environmental measures.

Forest owners can quite freely benefit from their own property by harvesting, grazing or cultivation, mineral mining, collecting wild products or even hunting, unless they include significant changes to the landscape or create damage to the environment. Permits vary on the type of activity being carried out. Additionally, there is no legal obligation for private owners to be associated or have forest management plans, nor are there any rules for what they must include if one exists.

On the other hand, there are no legally imposed regulations on forest managers or contractors. Most rights are administrative rights and responsibilities. Forest managers and forest owners can be the same people in which case the rules to forest owners apply. Or forest managers or contractors can be contracted by the forest owner for various forestry tasks.

4.2. Legal rights of the forest owner/holder

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

The Swedish Board of Agriculture is responsible of the Rural development programme, RDP, which includes budget distribution allocated to forests. Forest owners may receive subsidies for environmental measures implemented in forests to preserve and develop biological diversity. No subsides are allowed for measures aiming at increasing production. The subsidies need to be used for competitive agriculture, fight against climate change, reindeer herding and forestry and to create new job opportunities in rural areas. The main objective for the subsidies is focus on nature conservation. The size of the subsidised area plays a role. When the subsidized area is below 20 hectares, the size of the holding can be anything but when an area above 20 hectares is subsidised, the holding size must be over 20 ha. Support throughout the application process and most of the funds come from forest associations. Forestry is subject to some exemptions in energy taxes on fuels used in the industrial manufacturing process. Commercial activities in forestry are also qualified for tax reduction[84].

[83] Concept of freedom under responsibility (Frihet under Ansvar).

[84] Förordning (2022:1826) om EU:s gemensamma jordbrukspolitik, 7th chapter https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20221826-om-eus-gemensamma_sfs-2022-1826/#K7

Forest owners can receive subsidies (from the European Agricultural Fund for Rural Development) for environmental measures in the forests to preserve and develop biological diversity and cultural values. The focus on subsidies for nature conservation can simultaneously balance environmental goals and production goals, as compensation can be received for income loss due to tending natural milieus or for setting aside land.

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

Forest owners are relatively free to decide about forest management practices in their forest land. However, Chapter 1 of the Forestry Act states that forest is a renewable resource that must be managed in a sustainable way. The law does not require a plan, although previously a plan or a list was required. Since 1993 the law was revised and, since then, forest owners have had freedom and responsibility to conduct forest management as long as they manage forests in a sustainable way[85]. The Forestry Act mentions only that forests should be used effectively and responsibly to produce sustainable yields, naturally occurring plants and animals and biodiversity should be protected in natural conditions, threatened species should be safeguarded. Only in mountain forests are there special conditions for the management of the forest, stated in section 2b of the Forestry Act itself.

There are no rules for what a forest management plan needs to include. The most common management system is called a Clear-cutting cycle (Trakthyggesbruk)[86]: the forest is harvested, rejuvenated, cleared, thinned and felled again. It follows a cycle, although the forest can also be thinned out until new forest has grown before the old trees are removed. The other forest management system is a Selective cutting cycle (Blädningsbruk)[87]: the trees are harvested one by one, but the land is never completely bare. There are also trees of all sizes. Alternative models are not prohibited.

A forest management plan is optional for private owners but can be seen as basis for the financial planning around forest ownership. Having a forest management plan is often encouraged as a forest that has been managed in the wrong way, for example actions were carried out in wrong order or at the wrong time, will never provide the same income as a well-managed forest. The forest management plan determines the value of the forest as part of the property and in case of forest fire, the plan can help show the volume of timber before the fire broke out. Most plans include a map where the forest is divided into departments and include a description of the forest and an action plan for each department[88].

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

Forest owners have the right to use and benefit from their own property and harvest timber and wood products, provided they adhere to sustainability practices and regeneration, as stated in the Forestry Act Chapter 1.

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[85] TemaNord 2023:520, Chapter 6 on Sweden, https://pub.norden.org/temanord2023-520/6-sweden.html

[86] Skogskunskap, Skogsbruksplanens innehåll
https://www.skogskunskap.se/aga-skog/vara-skogsagare/skogsbrukets-planering/planens-innehall/

[87] Skogskunskap, Skogsbruksplanens innehåll
https://www.skogskunskap.se/aga-skog/vara-skogsagare/skogsbrukets-planering/planens-innehall/

[88] Ludvig and Co, Att bli skogsägare är att vara företagare, https://ludvig.se/bransch/skog/bli-skogsagare/#in-page-anchor-skogsagare-foretagare

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)?**

If an action is considered to significantly change the natural environment, the property owner needs to first consult with the County administration, unless it can be considered being of minor importance. A permit application for environmentally hazardous activities[89] will be considered by the County Administrations Environmental Review Delegation. Agricultural land, including forest, can be used for development or building purposes, if this is considered necessary to safeguard national interests or public interests and which cannot be met by building on other land[90].

Forest owners are allowed to have buildings on the land that belong to business activities as well as a home for the owner, or someone close to the owner, which is not considered to be part of the business, as mentioned in the report Skogsvårdslagstiftningen[91], drafted by the Swedish Forest Agency as a guide to current forest legislation.

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

Forest owners have the right to use and benefit from their own property, but there are some limitations. Delivery wood is harvested by the forest owner. Forest owners must manage the forest so that it sustainably produces a good yield, and new forest must be planted after felling. Rejuvenation felling of at least half a hectare must be reported to the Swedish Forest Agency. For felling to be permitted, it must be suitable for the regrowth of new forest or promote forest development through clearing or thinning. There is not a ban on clear-cutting, but certain regulations have been brought in, such as planting new forest, using proven methods and tree species suitable for the location[92].

Felling of a productive forest should be appropriate in terms of reforestation or to boost the development of the forest. Nature, cultural heritage and reindeer husbandry, even outdoor recreation have to be taken into consideration. The stipulating authority may bring in regulations for the protection of young forests or how the cutting should be carried out (the area and layout and what should be left)[93].

Clear cutting cannot take place until the trees have reached a certain age. In the case of conifers, for example, the trees should be 45-100 years of age. On forestry units of more than 50 hectares

[89] The Swedish environmental code 2000:61, hazardous activities explained in Chapter 48, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/departementsserien/the-swedish-environmental-code_gob461/html/

[90] The Swedish environmental code 2000:61, Section 15, chapter 4, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/departementsserien/the-swedish-environmental-code_gob461/html/

[91] Skogsvardslagstiftningen.

[92] Skogsstyrelsen, Skogsvårdslagen i kortversion, https://www.skogsstyrelsen.se/lag-och-tillsyn/skogsvardslagen/

[93] Skogsvårdslag (1979:429), Sections 26-31, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/ Sections 26-31

the harvesting potential is rationed. Additional regulations have been brought in for forestry units larger than 100 or 1000 hectares[94].

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

A property owner can use their property for mineral mining by applying for an exploration permit from the Mining Inspectorate (Bergsstaten)[95]. The Minerals Act (Minerallag)[96] states that individual persons have the opportunity to explore and extract metals, minerals, oil and gas. In Sweden anyone intending to explore or mine may be granted a permit to do so under the Minerals Act, regardless of who owns the land. Thus, the permit holder can be the landowner or another person[97]. However, this process includes several extensive application procedures. Property owner has the right to receive compensation for damage or trespass and has a right to certain compensation for mined minerals. But an activity subject to notification or permit may not be conducted if it has not undergone a notification or permit consideration procedure[98].

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

Sweden focuses on having sustainable forest production with renewable raw materials, and secure supply of national biomass. According to the Forestry Act, forest land is intended primarily for forestry purposes.

Converting land to agriculture is generally restricted and permissions from authorities are needed in order to carry out extensive agricultural activities. The Swedish Forest Agency needs to be notified, and they need to permit agricultural purposes on forest land. This ensures that the activities align with forestry and environmental regulations. Additional permissions are required from the County Administrations if the forest is within a protected area.

Temporary or limited grazing are allowed, if forest regeneration or protected species are not damaged. In some cases, it is subsidised to encourage the reintroduction of this practice.

Additionally, to increase the sustainable growth of forest biomass, it is required to limit damage to growing forests, especially when it comes to damage caused by grazing animals. Special consideration needs to be given to dead wood, watercourses, and peatlands in reindeer grazing areas.

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[94] Skogsvårdslag (1979:429), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[95] Mining inspectorate of Sweden, Landowners and those with a usufruct to land, https://www.sgu.se/en/mining-inspectorate/prospecting-process/landowners-and-those-with-a-usufruct-right-of-use-to-land/

[96] Minerallag (1991:45), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/minerallag-199145_sfs-1991-45/

[97] The Swedish Environmental code, Chapter 65, section 1a ehttps://www.riksdagen.se/sv/dokument-och-lagar/dokument/departementsserien/the-swedish-environmental-code_gob461/html/

[98] Skogssällskapet, Många lagar och regler påverkar skogsägaren och skogsmarken, 2018 https://www.skogssallskapet.se/kunskapsbank/artiklar/2017-06-15-manga-lagar-och-regler-paverkar-skogsagaren-och-skogsmarken.html

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

Hunting rights are generally granted to the landowner or forest owner. To hunt, one needs the landowner's permission and a government-issued hunting license. Swedish and foreign hunters can purchase a hunting permit for 400 SEK which can be renewed annually[99]. There are exceptions to regulations within national parks and nature reserves. Anyone who hunts on other people's land must follow the rules of common law. There are also exceptions to species. For example, foxes may be hunted freely by the landowner during legal hunting season, but moose are managed by hunting associations which set quotas for the maximum number of moose to be hunted for.

The rights of Sami people[100] go further than what applies to the general public, since they have a specially regulated hunting and fishing right (pursuant to Forestry Act, section 31[101]).

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

The public has a right to access public and private land, including forests. This includes collecting wild products such as wildflowers, berries and mushrooms in forest land. This is called Freedom to Roam (Allemansrätten)[102]. As long as the public is not prohibited from the area and they are allowed to roam freely, they are also allowed to collect wild products. It also applies to commercial activities. For example, foreign seasonal workers come to northern Sweden for berry picking under this right. Exceptions to Freedom to Roam (Allemansrätten) apply only to protected areas. In sum, all individuals, not only forest owners are allowed to harvest non-timber products from forests such as berries, mushrooms, common plants and wildflowers, as long as they do not damage the nature or protected species.

The rights of Sami people go further than what applies to the general public's Freedom to Roam. Sami people can use all forests and even protected areas for reindeer herding and they have the right to utilise natural resources essential for these activities, for example harvesting certain plants necessary for traditional practices. Sami people need to have annual access to contiguous grazing area and vegetation, as stated in the Forestry Act, section 31[103].

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

In Sweden there is Freedom to roam that applies to all Swedish nationals and foreigners residing in Sweden. According to the Environmental Code, the general public is allowed to access certain public or privately owned land, lakes, rivers and forests[104]. For instance, owners are not allowed

[99] Naturvårdsverket, Hunting permit, https://www.naturvardsverket.se/en/topics/hunting/hunting-permit/

[100] Traditionally Sami-speaking indigenous peoples inhabiting in Sweden who make their living from reindeer herding

[101] Skogsvårdslag (1979:429), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[102] Naturvårdsverket, Allemansrätten, https://www.naturvardsverket.se/amnesomraden/allemansratten/

[103] Skogsvårdslag (1979:429), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

[104] The Swedish environmental code 2000:61, Section 36, chapter 7 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/departementsserien/the-swedish-environmental-code_gob461/html/

to prohibit people from walking, cycling or riding horses. Hiking and sleeping in a tent are permitted for one night without landowner permission under the right of public access. The public right entails both rights and obligations, but it can be difficult to distinguish between what is considered good behaviour and what the legal rules require. Reckless behaviour does not always result in legal consequences. One of the legal requirements states that the public may not take such liberties that the forest owner or others who live in the area are inflicted with any damage or inconvenience such as discomfort, irritation to domestic peace and forest owner's financial interests must not be violated. Those who move in forest are obliged to take into account their surroundings, plants, animals and other people in the vicinity. Environmental code, section 1, 7th chapter stipulates that those who use their right to roam freely, must show consideration and caution while interacting with it.

As previously mentioned, the rights of Sámi people go further than what applies to the general public. Sámi people have extended rights within the traditional Sámi territory, which does not cover all of Sweden.

4.4. Forest owner/holder obligations and requirements.

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

Forest owners have freedom and responsibility to conduct forest management. The publication Forest Policy[105] from the Nordic Council of Ministers mentions only that forests should be used effectively and responsibly to produce sustainable yields, naturally occurring plants and animals and biodiversity should be protected in natural conditions, threatened species should be safeguarded.

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

Ownership of a forest property is always taxable activity. A forest owner runs an individual business and needs to be registered with the Tax Agency and needs to be registered for VAT[106]. The business can be considered as active, if the work input is at least one third of the annual working time, or if most of the work is done themselves, otherwise it is considered passive business activity. Most forest owners have other income outside of forestry and are thus passive traders.

There are tax advantages to being classified as an active trader, with the greatest benefit occurring in the first five years after purchase. Active traders pay their own fees, while passive traders pay a special payroll tax. Active traders pay a slightly higher tax but can make deductions for pension savings and sickness benefits, which passive traders cannot[107]. Forestry has a life cycle

[105] Norden institutional publication on Sweden, https://pub.norden.org/temanord2023-520/6-sweden.html

[106] Skogskunskap, Beskattning och deklaration
https://www.skogskunskap.se/aga-skog/vara-skogsagare/beskattning-och-deklaration/

[107] Skogskunskap, Beskattning och deklaration https://www.skogskunskap.se/aga-skog/vara-skogsagare/beskattning-och-deklaration/

of often times 80-100 years from planting to felling. The income from the business thus does not come annually but perhaps once in a generation[108].

From a tax point of view, it also matters if the forest is sold as timber or as felling rights. For example, a timber buyer pays for the actual volume of timber but costs for felling are deducted from the timber value.

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

The permits needed depend on the type of activity being carried out. Under the Forestry Act, forest owners must notify the Swedish Forest Agency before conducting clear cutting or thinning operations. According to the Environmental Code, a permit is also needed for felling if felling occurs in areas with high ecological value, nature reserves, national parks or near water. Permanent deforestation also requires a permit. Permits are also needed in case of land use changes such as agriculture or construction, as well as road construction or maintenance, depending on the scale and environmental impact.

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

The Forestry Act requires forest owners to ensure regeneration of harvested forests, and address and prevent damages to the forests. There is no obligation to mark every tree to be cut or retained[109].

- **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?**

Swedish forestry has operationalised itself to conduct economically viable forestry, ensure availability of products and services from the forest, enhance landscape diversity, preserve biological diversity and improve resilience of forests against climate change. Although the Forestry Act mentions certain regulations, they are not legally defining or binding. Harvest and transport timber need to be moved in a way that does not damage soil or water. The measures lack mentions of avoiding harvesting in ecologically sensitive periods or in old-growth forests. There are also no detailed harvesting methods. All different types of forest owners have the right to use and benefit from their own property and harvest if wanted. In mountainous forest area the forest owner has to apply for a permission to harvest. The forest restocking needs to be secured and considerations concerning nature, cultural heritage and reindeer husbandry need to be stated[110].

[108] Ludvig and Co, Att bli skogsägare är att vara företagare, https://ludvig.se/bransch/skog/bli-skogsagare/#in-page-anchor-skogsagare-foretagare

[109] Skogsstyrelsen, Skogsvårdslagstifningen, gällande regler 1 sepember 2022, 2023. Skogsvardslagstiftningen

[110] Skogsstyrelsen, the Forestry Act, https://www.skogsstyrelsen.se/en/laws-and-regulations/skogsvardslagen/

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

There is no legal obligation to have either a forest management plan or a forest fire prevention plan – thus there is no specific obligation to prevent forest fires. A fire prevention plan is only required in high-risk areas or if specified by local authorities[111].

However, other elements prevent forest fires. The municipality can issue specific regulations about camping or fires, among other things, and often times local restrictions apply[112]. These provisions can sometimes limit the rights of public. The Swedish Forest Agency advises forest owners to monitor fire risk warnings and adjust activities, such as clearing, accordingly. Most forestry actors have routines for how forestry is conducted in the time of an increased risk of forest fire, and there are common guidelines created by the industry[113].

Risks of damage such as forest fire are important to consider when addressing forest owners' right to compensation. Anyone, who causes damage to property intentionally or through negligence is obliged to compensate. This includes forest owners who damage or destroy forests due to negligence.

Additionally, forest owners have a responsibility to monitor and mitigate the spread of pests and diseases, as stated in the Plant Protection Act (Växtskyddslag)[114]. If they fail to do so, they can face a range of legal, financial and practical consequences. Swedish Forest Agency can enforce owners to take actions or to give financial penalties.

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

The fundamental idea behind 'Freedom to roam' is that one may roam the countryside or forests without having to think about land ownership. Landowners are therefore not allowed to put up fences for other forest users[115], although they are allowed to set up fences to protect damages from wild animals. For example, if a cattle fence or a ditch prevents the public from reaching an outdoor recreation area, the county administration can order the landowner to provide a right of way for example via a gate or footbridge. A fence cannot be put up solely for keeping the public away. In this case the County Administration can order the landowner to remove it.

Signs such as "private land/Privat mark" or "no trespassing/Ej obehöriga" can be erected only with the permission of the local municipality. Public can only be excluded from accessing outdoor creation with permission from local municipality and the municipality may order the landowner to get rid of illegal signs under penalty of fine. Where it is clear that the Freedom to Roam does not apply, landowners are permitted to erect signs to exclude visitors. Such areas include grounds of houses, cultivated land and easily damaged land. Each home has a privacy protection zone, but it varies in each case. Sometimes there are natural boundaries such as a ditch or a road and other times a fence or a cycle path. No part must be fenced off that is situated outside of the

[111] Krisinformation, gräs-och skogsbrand https://www.krisinformation.se/detta-kan-handa/gras--och-skogsbrand

[112] Naturvårdsverket, Allemansrätten https://www.naturvardsverket.se/en/topics/the-right-of-public-access/

[113] Skogsstyrelsen, Skogsbrand, https://www.skogsstyrelsen.se/bruka-skog/skogsskador/skogsbrander/

[114] Växtskyddslag (2022:725), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/vaxtskyddslag-2022725_sfs-2022-725/

[115] Naturvårdsverket, Private roads, https://www.naturvardsverket.se/en/topics/the-right-of-public-access/activities-and-places/private-roads/

privacy protection zone. The general rule is the more disruptive your activity is, the greater the distance to inhabited buildings.

Private roads allow for the exercise of Freedom to roam. However, vehicle traffic can cause wear and tear, and owners therefore have the right to restrict motorised traffic to avoid bearing the costs of repairs caused by damage. Certain roads receive government grants to upkeep their roads, and they must keep them open to public traffic. If forest roads are originally built with the aid of government grant a motorised vehicle traffic is regulated under the terms of that grant[116]. Measures that can significantly change the natural environment (such as a new road) must always be notified for consultation. Forest vehicle roads need to be reported to the Swedish Forest Agency.

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

There is no obligation for a forest owner to belong to an association.

4.5. Forest manager/contractor obligations

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

There is not a specific legally imposed regulation on forest managers, although there are many rules to follow depending on the activity put in place and the contracts concluded (for specific services). Forest managers are responsible for and lead the work of a forest area. The responsibilities include planning and implementation of forest management, felling, road construction and road maintenance within the forest area.

It is getting increasingly more common for forest owners to hire out professionals for forest maintenance work. Forest contractors perform forestry services including soil preparation, seedlings and planting.

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

  ☐ In absence of a specific definition and regulation, there are not specific legal rights related to forest managers/contractors. Most rights are understood as administrative rights and responsibilities such as profit from timber sales, access to support programs or creation of forest management plans, rather than as legal rights.

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

  ☐ No, there is not an obligation to draft a forest management plan. Some owners decide to have a forest management plan which contains information about the cubic meters, the age, growth speed, needs of trees, needed measures and it includes a detailed map of the forest property[117].

[116] Naturvårdsverket, Private roads, https://www.naturvardsverket.se/en/topics/the-right-of-public-access/activities-and-places/private-roads/

[117] Ludvig, https://ludvig.se/bransch/skog/bli-skogsagare/#in-page-anchor-skogsagare-foretagare

– Is there an **obligation to register the responsibility** of forest manager/contractor?

Forest owners manage their forest according to the Forestry Act but the obligation to register a specific forest manager or contractor or their responsibilities is not mandated, unless the land would be under specific certifications, such as FSC or PEFC. These may require owners to identify responsibilities of forest managers or contractors.

i. Is registration based on product income?

There is no obligation to register forest managers.

ii. Is there a registration fee?

There are no fees for registrations of managers.

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

Forest manager and forest owner can be the same or different people. Forests owners get taxed based on income from timber sales or other sales. Forest managers get taxed based on their work as a contracted forest manager[118].

[118] Skatterverket, jord-och skogsbruksfastighet
https://www.skatteverket.se/foretag/drivaforetag/foretagsformer/enskildnaringsverksamhet/jordochskogsbruksfastighet.4.361dc8c15312eff6fd32a1e.html

5. Forest Management plans

- Are forest management plans required in the legislation of your country?
  - ☐ Yes
  - ☒ **No**
  - ☐ Specify where and the conditions as well as the amount of forest land with plans

  ☐ There is no legal requirement for forest owners to have a forest management plan. The Swedish Forest Agency only strongly suggests forest owners, both private and public to create management plans. Large forest owners, especially with FSC or PEFC certification, must comply with certification requirements and have forest management plans. This is applied in practice by the guidance of the Forest Agency, although not explicitly stated in legislation.

  ☐ State-owned forests generally have forest management plans, even though it is not required in legislation. Sveaskog, the largest state-owned forest company in Sweden, manages state forests and their forest management plans align with the principles of the Forestry Act and the Environmental Code. Their plans cover inventory, harvesting, regeneration, conservation and biodiversity goals. Most state-owned forests are certified.

  ☐ Approximately 60 % of forest land is covered by forest management plans[119]. This mainly includes large-scale forest owners, state-forests and forests certified under FSC or PEFC standards. Smaller private forest owners are less likely to have formal forest management plans. The exact coverage is not known as they are not mandatory for forest owners.

  Forest certifications are highly normative in Sweden and function as informal restrictions. For example, a forest owner who is not certified may legally harvest forest with high conservation value if approved by the Swedish Forest Agency. However, due to certification rules, forest companies and associations are prohibited from purchasing that timber. This means that while the forest owner is legally allowed to harvest, they may face significant difficulty finding a buyer for the harvested wood.

- Are there other type of plans required such as:
  - ☐ Technical Plan
  - ☐ Financial Plan
  - ☐ Exploitation Plan
  - ☒ Fire prevention Plan is required in high-risk areas or if specified by local authorities[120].
  - ☒ Hunting Plan is required if the forest is part of hunting grounds.

  ☐ In protected area such as Natura 2000 need environmental impact assessment plans for high-impact forestry activities[121].

[119] Skogsstyrelsen, Rapport 2020 Forest management in Sweden, https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-20222021202020192018/rapport-2020-4-forest-management-in-sweden.pdf

[120] Krisinformation, gräs-och skogsbrand https://www.krisinformation.se/detta-kan-handa/gras--och-skogsbrand

[121] Skogsstyrelsen, Skogsvårdslagstifningen, gällande regler 1 sepember 2022, 2023. Skogsvardslagstiftningen

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

☐ There is no minimum forest size requiring a forest management plan, as there is no legal obligation to have one. The Forestry Act does not set a size requirement for when a forest management plan should be created. The Forest Agency recommends that forest owners of forest land larger than 50 hectares create a forest management plan.

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

There is no legal basis since having a forest management plan is only encouraged by the Forest Agency. Thus, management plans are generally guidelines rather than legally binding.

- **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.

Private owners are responsible for implementing their own forest management plans (which is not required, only strongly supported). Regarding state owned forests, including those managed by Sveaskog, the legal framework ensures that state-owned forests follow sustainable practices, which generally require a forest management plan in practice, although not legally required.

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

No particular information on the enforcement of forest management plans was identified.

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

There is no formal obligation to maintain a Forest Book.

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

The forest owner is responsible for forest management plans and updates. There is no obligation to keep a forest management nor to update one. Updates are typically done every 10 years[122].

- 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?

☐ Sweden's forest policies and practices do generally align with EU guidelines, including Natura 2000. The Swedish Forest Agency tries to ensure that national forestry practices meet EU requirements[123]. However, the only legal provision[124] states that the Swedish Forest Agency must keep a list of natural areas including European network Natura 2000 special conservation areas. County Administration Board draws up proposals for new Natura 2000 sites, with the help from local and municipal levels, after which the Swedish Environment Protection Agency reviews the selection and

[122] Skogsstyrelsen, Rapport 2020 Forest management in Sweden, https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-2022202120202019 2018/rapport-2020-4-forest-management-in-sweden.pdf

[123] Skogsstyrelsen, gällane föreskrifter och allmänna råd, https://www.skogsstyrelsen.se/lag-och-tillsyn/forfattningar/

[124] Svensk forfattningssamling, Section 15 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-19981252-om-omradesskydd-enligt_sfs-1998-1252/

proposes areas to the government. The government decides which areas are proposed to the European Commission as potentially part of the Natura 2000 network[125].

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

☐ There is no legal requirement for public or private forest owners, although they usually include sections on forest health, biodiversity, fire prevention, sustainable harvesting, and if needed, certification standards.

☐ However, for state owned forests, managed by Sveaskog, the situation is different in practice .State-owned forests typically have forest management plans which include a detailed map of the property, forest descriptions such as tree species, volume and age, environmental considerations, management goals considering production and environmental protection, management actions and monitoring[126]. Public forests are expected to comply with sustainability principles of the Foresty Act and as part of Sweden's broader environmental goals and in practice do have forest management plans. Private forest owners have more freedom in this sense.

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

☐ In specific projects concerning biodiversity, forest generation or sustainable practices, there may be financial support available such as grants or tax benefits. Certain EU programs can also provide incentives.

- 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.

No impact assessments are required in relation to 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?

The Swedish Forest Agency coordinates the work with Natura 2000 in Sweden, but the County Administration is the authority that draw unique conservation plans for each Natura 2000 area[127]. Natura 2000 management plans are often integrated with other forest management plans, if owner has decided to have a management plan. Traditional activities, such as selective logging or grazing are recognised but guidelines apply to protect biodiversity.

[125] Naturvårdsverket, Natura 2000-områden, https://www.naturvardsverket.se/amnesomraden/skyddad-natur/olika-former-av-naturskydd/natura-2000-omraden/

[126] Skogsstyrelsen, Skogsbruksplanen, https://www.skogsstyrelsen.se/aga-skog/du-och-din-skog/skogsbruksplanen/

[127] Skogsstyrelsen, Natura 2000, https://www.skogsstyrelsen.se/aga-skog/skydda-skog/natura-2000/

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

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

  ☒ Yes

  ☒ No (not defined but well known in practice)

  ☐ There is no legal definition of sustainable forest management (SFM), and the term remains somewhat fluid in practice. The concept is guided by the Forestry Act which focuses on high production levels and preserving biodiversity. The goal is for forest owners to achieve long-term sustainability. This concept is further reinforced by the Environmental Code which is more specific towards environmental protection and nature reserves.

  ☐ Forest Europe[128] defines sustainable forest management as the use of forests in a way and at a rate that maintains biodiversity, productivity, regeneration capacity, and potential to fulfill relevant ecological, economic and social functions at all levels. This aligns with the general understanding of SFM in Sweden, as reflected in the National Forest Strategy which emphasised the need to balance social, economic and environmental sustainability - in harmony in order to fulfil relevant functions in accordance with the ecosystem approach.

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

  ☒ Yes

  ☐ No

  ☐ The key objectives include sustainable timber production, biodiversity conservation by maintaining ecosystems and species diversity as well as preserving deadwood and ensuring forest regeneration. Soil, water and air quality must be maintained, especially in sensitive areas. In Sweden not only environmental values are taken into account but SFM also considers cultural heritage sites, recreation areas in forests and the rights of Sami people.

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

  ☐ No

  ☒ Other sources defining or implementing Sustainable Forest Management SFM guidelines are outlined by The Swedish Environmental Protection Agency and Swedish Forest Agency[129].

[128] Forest Europe, What is SFM, https://foresteurope.org/workstreams/sustainable-forest-management/

[129] Skogsstylresen, https://www.skogsstyrelsen.se/aga-skog/du-och-din-skog/skogsbruksplanen/

- 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 in the National Forest strategy[130], adopted in 2018 by the government offices of Sweden, mentions Sustainable Forest management as a policy priority (Strategi för Sveriges nationella skogsprogram).

  ☐ No

  ☐ Other sources setting the Forest strategy/policy

- **Which requirements/obligations** result from the legally binding requirement for SFM?

  1. For forest owners

Forest owners must ensure regeneration by planting or promoting natural regrowth after harvesting[131], as well as balance wood production with biodiversity conservation. The longest allowed time to obtain satisfactory regrowth though natural regeneration is seven to ten years depending on the region. When establishing a new forest such tree species must be used which can provide a satisfactory timber production. Additionally, soil and water as well as cultural and historical sites must be protected. Outside of these legal requirements, there are strong guidelines for preserving key biotypes, and considering recreational use linked to Freedom to Roam.

  2. For forest managers

Forest manager is not clearly defined as they can represent any person who is responsible for and leads the work of a forest area. There are various roles under forest manager in Sweden which can overlap depending on the size of the holding, structure of ownership or the nature of the forest activities. In small private forests, the forest owner takes the role of the manager in which case all obligations from previous section apply.

If the forest manager is an additional person, their obligations include creating sustainable harvesting plans, monitoring forest health and biodiversity, conducting impact assessments if necessary, and mitigating pests and diseases. In this case forest managers are employed by forest owners, and they take on the operational execution of the duties of the owner. The obligations are same on the baseline but become more detailed and binding for forest managers or contractors to ensure compliance with law.

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

There are no indicators or criteria for monitoring the achievement of SFM. The Swedish Forest Agency, and the Swedish Environmental Protection Agency are responsible for following whether SMF is being met by using biodiversity metrics, forest health indicators and sustainable harvesting levels. The National Action plan under the National Forest Strategy (updated in

[130] Regeringskansliet, Sveriges nationella skogsprogram, https://www.regeringen.se/informationsmaterial/2018/05/strategidokument-sveriges-nationella-skogsprogram/

[131] The legal basis is in the Forestry Act, chapter 5, section 1.

2022)[132] provides information of what has been done and further measure. It describes that a valuable basis for monitoring the progress of the National Forest Strategy is the proposal for indicators developed by the Swedish Forest Agency. Also, that the annual national conference is a forum for reviewing the progress. Moreover, the progress is also described in the annual state budget, and implementation is followed up in in, e.g., ongoing regional, national and international work.

The Swedish Forest Agency is planning to publish a study[133] on the climate change mitigation of forests and forest management in 2024. This study will examine the action plan drafted by the government which aligns with the instructions in the regulation Ordinance on authority's climate adaptation work[134]. This upcoming study will be a follow-up on the action plan and its outcome objectives. Some main topics in the action plan included crisis preparedness, cost-efficient prevention of damaged, development of forest management, good practices and climate and vulnerability analysis.

- 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.

Practically all forest managers and owners implement sustainable forest management practices voluntarily officially mainly through certification programs i.e. FSC and PEFC. There are also local and community initiatives that promote sustainable practices. Some measures mentioned include setting aside land for conservation, protecting biodiversity and practicing selective logging, as stated in Forest conservation law report (Skogsvårdslagstiftningen)[135].

FSC and PEFC certifications are highly normative in Swedish forestry. Even when the forest owner is not formally certified, the vast majority of all harvesting operations comply with certification standards.

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

The Swedish Forest agency is responsible for inventory, follow-up, evaluation, and advice of how the country's forests are managed[136]. It follows the implementation of SFM through reporting systems, environmental assessments and occasional site visits[137]. Forest owners practicing SFM may qualify to receive tax benefits, financial incentives or government support programs.

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[132] Nationella skogsprogram, https://www.regeringen.se/informationsmaterial/2018/05/strategidokument-sveriges-nationella-skogsprogram/

[133] Skogsstyrelsen, Analys av regelverk utifr¨ån bhov av klimatanpassning I Skogen och skogsbruket, 2023 Skogsstyrelsen

[134] Förordning (2018:1428) om myndigheters klimatanpassningsarbete, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20181428-om-myndigheters_sfs-2018-1428/

[135] Skogsstyrelsen, https://www.skogsstyrelsen.se/globalassets/lag-och-tillsyn/skogsvardslagen/Skogsvardslagstiftningen-gallande-fran-1-september-2022.pdf

[136] Förordning (2009:1393) med instruktion för Skogsstyrelsen, https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/forordning-20091393-med-instruktion-for_sfs-2009-1393/

[137]Skogsvårdslag (1979:429), Sections 30-33 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

- 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: encouraged
    - ☒ Clear-cutting: allowed but regulated
    - ☒ Shelterwood system: permitted
    - ☒ Selective logging: encouraged
    - ☒ Afforestation and reforestation to enlarge forest areas: occasionally required
    - ☒ Controlled burn: permitted
    - ☒ Mandatory salvage logging: required
    - ☒ Other rules for rejuvenation and use of alien species
- Are there limitations on the management models to be applied, like clearcuttings or their sizes? **Is there a ban on clear cutting linked to SFM?**

Clear cutting is allowed but regulated with restrictions on the size and conditions for replanting. Clear cutting cannot take place until the trees have reached a certain age. In the case of conifers, for example, the trees should be 45-100 years of age. On forestry units of more than 50 hectares the harvesting potential is rationed. Additional regulations have been brought in for forestry units larger than 100 hectares or 1000 hectares.

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

There is no specific, legally binding target for forest land to be managed for conservation. However, Sweden's environmental quality objectives[138] are a promise to future generations for more conserved land. Although these objectives span over various topics, one of the sixteen is sustainable forests. Forest environments must be preserved thus nature reserves, untouched forests, national parks and voluntary set-asides by forest owners are needed. A broader challenge is the adaptation of forestry practices to remain competitive while conserving forests.

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

Yes, forest owners are required to restore forest after harvest. This includes replanting and ensuring natural regeneration[139]. Regeneration must begin within three years after clear-cutting, as stated in Forest conservation law report.).

[138] Sweden's environmental objectives, p.20 https://naturvardsverket.diva-portal.org/smash/get/diva2:1477059/FULLTEXT01.pdf

[139] Skogsvårdslag (1979:429) Section 8 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

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?

Although the guidelines have not been fully integrated into the legal or regulatory framework, certain aspects of them have been. The concept of bio-diversity friendly forest management is promoted as a guideline that complements already existing regulations.

As part of a government assignment, the Swedish Environmental Protection Agency together with the Swedish Forest Agency, has analysed the obstacles to clear-cut forestry and developed a definition of close-to-nature forestry together with suggested indicators and measures[140]. Closer-to-nature forestry allows natural forest dynamics to occur with minimal human intervention. There is a variety of species with different sizes, ages and composition. This is linked to selective tree harvesting which would still allow timber production. The indicators are for example low impact forestry and conservation measures.

The actions following this government assignment included the cutting down of clear-cutting practices for state-owned forests, investments in research, forest technology and planning to improve the conditions for free of felling forestry. The goal would be to have no large clear-cutting areas, and to find a balance between economic growth and values that cannot be monetised such as biodiversity, social values and health aspects. More knowledge in running a varied forest is required before legislation[141].

- Has your country **recognized under law/regulatory measure a closer-to-nature approach** in forest management? If yes please provide the source where this is explained and elaborate below.
  - ☐ Yes
  - ☒ No
- Does your country have legislation/measures setting specific biodiversity targets/management objectives for sustainable forest management at a national or regional level?
  - ☒ Yes, at national level – they can be found in the National Forest Strategy[142]. Sweden has outlined biodiversity objectives which aim to maintain biodiversity, protect habitats and ensure sustainable use of forests.
  - ☒ Yes, at regional level – they can be found in the regional forest strategy[143].
  - ☐ No

[140] Hyggesfritt respektive naturnära skogsbruk, https://naturvardsverket.diva-portal.org/smash/get/diva2:1477059/FULLTEXT01.pdf

[141] Skogsstyrelsen, https://www.skogsstyrelsen.se/bruka-skog/olika-satt-att-skota-din-skog/hyggesfritt-skogsbruk/

[142] National forest program, https://www.regeringen.se/contentassets/34c919715e0b4285a5da5b51f38b28af/20180524_hela.pdf

[143] Skogsstyrelsen, Regionala skogsstrategier, https://www.skogsstyrelsen.se/regionalaskogsstrategier

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?

There are several measures concerning climate change mentioned in the Forest Strategy, Strategy for climate adaptation and the Environmental Goal, although not specifically concerning SFM practices. Sweden's Environmental Objectives guide Swedish environmental work for authorities, County Administrations, municipalities, businesses and the whole society. There are 16 quality objectives covering areas such as sustainable forests, reduced climate impact and mountain landscapes[144].

[144] Naturvårdsverket, Swedish environmental objectives, https://www.naturvardsverket.se/en/om-miljoarbetet/swedish-environmental-objectives/

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?

Private individuals can buy and sell forest land quite freely. Generally, there are also no restrictions on foreign ownership either. In certain rural areas forest owners must have a permission to acquire forest land. The main reason for this is to keep the forest land for the active owners[145]. A permission is also needed in case an individual receives forest land from a deceased person. The County Administration in the county where the forest is located grants the permission.

The law makes a difference between private individual owners and entities such as companies, municipalities, associations, and foundations. The latter have stricter rules. Legal entities generally need an acquisition permit, unless buying or taking over from another legal entity and forest not being in a sparsely populated area. Generally, companies must sell or exchange an equivalent amount of land when purchasing from non-industrial private landowners to keep the overall proportions of land ownerships unchanged. The application must be made within three months of acquisition, and it goes through the County Administration in the county of the property. A form needs to be filled from the Swedish Agricultural Agency and attached a copy of purchase contract. It is possible that the purchase becomes invalid in case the permit is not granted. In this event, the state may have to sell the property at the request of the seller. The state then needs to acquire the property for the same purchase price and same terms as agreed by the buyer and seller[146].

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

Yes. Property law and inheritance law influence how forest land is divided. Subdivision of forest land is regulated in order to prevent excessive fragmentation, for example large corporations to own large tracts of forest. Division of land requires a permission from the Swedish Land Survey.

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

The Swedish Forest Agency[147] provides market data, regulations, forest management resources, and The Swedish Land Survey provides ownership and property boundary information. The Environmental Code imposes restrictions related to protected natural areas[148].

[145] European land registry association, legal restrictions, https://www.elra.eu/contact-point-contribution/sweden/legal-restrictions-6/

[146] Länsstyrelserna, Acquisition of agricultural properties, n.d., https://www.lansstyrelsen.se/english/nature-and-rural-areas/acquisition-of-agricultural-properties.html

[147] Skogsstyrelsen, pågående regeringsuppdrag https://www.skogsstyrelsen.se/om-oss/var-verksamhet/regeringsuppdrag/

[148] Miljöbalk (1998:808), https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/miljobalk-1998808_sfs-1998-808/

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

There are no specific forest land banks. Forest owners can get information from the Swedish Forest Agency regarding the market or management. Some market data is available on the Swedish Land Survey, but most information is limited regarding regular reporting.

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

Leasing forest land is regulated with provisions to ensure sustainable management and prevention of over-exploitation. The leases are governed by Swedish land use and property laws.

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

There is no obligation, but forest owners can obtain insurance for forest land, covering risks such as fire, storm damage and pest infestations[149].

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

Swedish banks and other financial institutions offer mortgages and credit lines to purchase or upkeep forest land.

[149] Ludvig and Co, Att bli skogsägare är att vara företagare https://ludvig.se/bransch/skog/bli-skogsagare/#in-page-anchor-skogsagare-foretagare

8. Forest companies, Forest incentives and taxation.

Forest Companies

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

The Swedish Forest Agency maintains a register of forest industries and contractors, but it is not publicly open. They maintain various databases on contractors, certifications and forestry activities. Most details on available resources are on their website. Specific information on contractors and forestry operators can be found through industry specific associations and their websites[150]. There is a data sharing organisation, Biometria, that ensures standardised communication across the forestry sector and connects forest owners, harvesting contractors, logistics and industry stakeholders.[151]

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

Forest ownership is regulated under the Forestry Act, Property law and Environmental Code, as well as general company law.

Forest companies are subject to corporate law under Swedish Companies Act (Aktiebolagslag)[152] as any other companies. The law governs management and responsibilities of corporations, shareholder rights and company structures.

Forest cooperatives have to comply with environmental regulations to protect natural resources, as well as specific laws and general regulations for businesses and landowners. Cooperatives have to be run democratically and have collective interests of members in mind. They must follow regulations on forestry management, conservation and regeneration requirements.

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

Small forest owners can be part of forest companies, and many choose to join forest owner associations or cooperatives to benefit from joint management, bigger profits due to bigger scale of business and access to industry resources. In Sweden all forest owners are considered to be entrepreneurs.

Forest incentives and taxation

Sweden offers **incentives** and measures to encourage sustainable forest management among forest owners. Forest owners may benefit from tax breaks or deductions related to SFM practices such as investments in biodiversity, restoring ecosystems and other activities related to improving forest quality[153]. The Forest Agency and the Tax Agency set the regulations for the exact conditions and the types of activities that qualify for deductions.

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[150] https://www.forestindustries.se/ and https://www.gsfacket.se/

[151] Biometria, https://www.biometria.se

[152] Aktiebolagslag (2005:551) https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/aktiebolagslag-2005551_sfs-2005-551/

[153] Skogsstyrelsen, https://www.skogsstyrelsen.se/globalassets/lag-och-tillsyn/skogsvardslagen/Skogsvardslagstiftningen-gallande-fran-1-september-2022.pdf

Forest owners can also receive financial support or tax incentives though agreements with government bodies such as the Forest Agency or the Environmental Protection Agency. For example, ditched peatlands emit a lot of greenhouse gases. Forest owners can contribute to fighting against climate change by filling the ditches. Financial incentives are available through a rewetting agreement[154].

Additionally, the Tax Agency has proposed more favourable taxation for forest protection. Forest owners can receive compensation for protecting forests from County Administrations and the Tax Agency proposes that this sum received would go into a compensation fund[155] which would not be taxed if a replacement property is acquired within 10 years.

- 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 various possible subsidies for forest owners who promote sustainable forest management. These include grants for biodiversity conservation, reforestation and enhanced forest health[156].

Forest owners can receive subsidies (from The European Agricultural Fund for Rural Development) for environmental measures in the forests to preserve and develop biological diversity and cultural values. The focus on subsidies for nature conservation can simultaneously balance environmental goals and production goals, as compensation can be received for income loss due to tending natural milieus or for setting aside land. Forest owners can also receive compensation for managing Natura 2000 sites.

Subsidies can also be received from the government for competitive agriculture, fight against climate change, reindeer herding and forestry and to create new job opportunities in rural areas. No subsides are allowed for measures aiming at increasing production. The main objective for the subsidies is focus on nature conservation. Sweden allocates approximately 500 million SEK for biodiversity conservation annually. The Prioritised actions framework has estimated that Sweden should spend 3 billion SEK over six years 2021-2027 for Natura 2000. The figures are quite aligned, but the allocation of Sweden covers the whole budget for protection and conservation of forests. A higher investment is needed to meet biodiversity conservation targets. The Swedish Forest Agency emphasised the need for policy instruments to better integrate conservation. [157]

[154] Skogsstyrelsen, Stöd och bidrag, återvätningsavtal, https://www.skogsstyrelsen.se/aga-skog/stod-och-bidrag/atervatningsavtal/

[155] Lantbrukarnas riksforbund, https://www.lrf.se/nyheter/valkomna-skattelattnader-for-skogsagare/

[156] Lantmäteriet, Fastighetsprisregistret https://www.lantmateriet.se/sv/fastighet-och-mark/information-om-fastigheter/Fastighetsprisregistret/

[157] Skogsstyrelsen, sustainable forests in depth evaluation 2023, https://www.skogsstyrelsen.se/globalassets/om-oss/rapporter/rapporter-20222021202020192018/rapport-2022-12-sustainable-forests-in-depth-evaluation-2023-english-summary.pdf

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

F-tax is paid by an entrepreneur who is a natural person or a legal entity. An approved F-tax status means that the entrepreneur is responsible for paying preliminary taxes and self-employed contributions on their income. Sole traders register for FA-tax (both F and A taxes, employee receiving salary) when they run a business and also receive income from employment[158]. It is obligatory to register for VAT.

[158] Skogskunskap, Beskattning och deklaration https://www.skogskunskap.se/aga-skog/vara-skogsagare/beskattning-och-deklaration/

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.

Sections 38-40[159] of the Forestry Act describe punishments such as fines and imprisonment for those who fail to meet the requirements of following sustainable practices, protecting the environment and replanting after felling. Additionally, government consultations with the Sami village may be imposed concerning felling that promotes development of the forest within the year-round reindeer husbandry lands.

[159] [159] Skogsvårdslag (1979:429), Section 38 https://www.riksdagen.se/sv/dokument-och-lagar/dokument/svensk-forfattningssamling/skogsvardslag-1979429_sfs-1979-429/

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?

One of the main points in forest ownership in Sweden is profitability. Traditional forest management practices such as clear-cutting clash with new sustainable, closer-to-nature approaches. Sustainable forest management has even longer-term economic returns than traditional forestry. Most of the forest land is privately owned and forest owners may want to prioritise shorter-term economic returns over sustainability practices. The regulations are also rather complex and overlapping which can lead to slower implementation, confusion or conflict of interests.

Sweden aims to harmonise forestry practices such as forest conservation and sustainable timber production and mentions these commitments in its National Forest Strategy. Concretely this translates to government grants and support for closer-to-nature silviculture. The National Forest Strategy states that where it is possible to identify synergies between measures that increase forest production and benefit biodiversity, these should be particularly promoted. The certification schemes can provide incentives to adopt sustainable practices. The Swedish Forest Agency has also mentioned a knowledge gap as an issue.

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

Although Sweden's legislation covers sustainable forest management through Forestry Act and Environmental Code, there is not much cohesion between biodiversity protection and forest management planning – mostly due to forest management not being mandatory. There is no consistent enforcement on regulations and owners do not have to comply with biodiversity or conservation legislation.

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

The Forestry Act is the main driver of sustainable forest management by encouraging natural regeneration, preservation of biodiversity and sustainable harvesting. These efforts in turn are safeguarded by the Environmental Code which requires forest management practices to protect ecosystems. Lastly, the National Forest Strategy emphasises ecosystem services and the role of forests in the fight against climate change.

10.2. Legal or regulatory gaps in national forest legislation

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

Forest legislation and regulations emphasise sustainable forest management but there are several gaps and challenges. Clear cutting is still practiced which impacts ecological resilience. The framework is in general based on conventional clear-cut forestry with retention. For example, a forest owner can be compensated for the economic loss based on the value of conventional timber production in case of construction of a new road or power line that impacts

their forest. Losses related to other forest uses are not considered. Closer-to-nature forestry has not been incentivised enough or added as a legal requirement. The Forestry Act and Environmental Code provide a legal framework, but enforcement mechanisms and implementation can fall short. The regulations can overall be rather complex because there is not always direct legal impact but very strong guidelines. The current model promotes this idea of more of everything. While its strengths are addressing new sustainability goals, integrating policy across sectors, and introducing new management approaches; there are numerous goals prioritising different, sometimes even conflicting dimensions of sustainability.[160]

To enhance sustainable forest management, Sweden should consider increasing incentives for closer-to-nature forestry and improve enforcement of regulations and sustainability targets. For example, if a forest owner wants to implement a management approach that prioritises social, cultural or ecological values, there may be challenges, as these values are often not recognised in regulatory processes.

A broader challenge is to adapt forestry practices so that they conserve and develop the natural and cultural values of forests, while still remaining competitive. One difficulty is that it takes a long time for measurable environmental effects to emerge.

Additionally, forest certification schemes could be more widely adopted and better monitoring mechanisms to promote long-term ecological resilience.

[160] Lindahl K., Stens A.m Sandtröm C., et al. The Swedish forestry model: More of everything?, 2017, https://www.sciencedirect.com/science/article/pii/S1389934115300605?via%3Dihub

National experts on forest legislation and references

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

Dr. Lars-Erik Lämås. Senior legal expert at Swedish Forest Agency (Skogsstyrelsen).

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Åsa Persson. Policy advisor at Swedish Forest Agency (Skogsstyrelsen). åsa.persson@skogsstyrelsen.se

Dr. Mats Johansson. Legal expert in environmental and forest law. Mats.johansson@juridicum.se

- 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.

Antonson, H. and Janson, U., *Agriculture and forestry in Sweden since 1900*: Geographical and Historical studies, The Royal Swedish academy of Agriculture and Forestry, Stockholm, 2011

Skogsstyrelsen, *Skogsvårdslagstiftningen*: gällande regler 1 september 2022, Jönköping, 2023

SLU, *Sveriges skogar under 100 år*, Riksskogstaxeringen 1923-2023, Gidlund Publishing, 2023

Nylund J. and Ingermarson F., *Forest tenure and legislation in Sweden*: long term perspectives and developments since 1990, 2010

Additionally, IVL Swedish Environmental Research Institute publications. The Institute regularly publish findings in Swedish on the role of forestry in climate mitigation and sustainable management practices.

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