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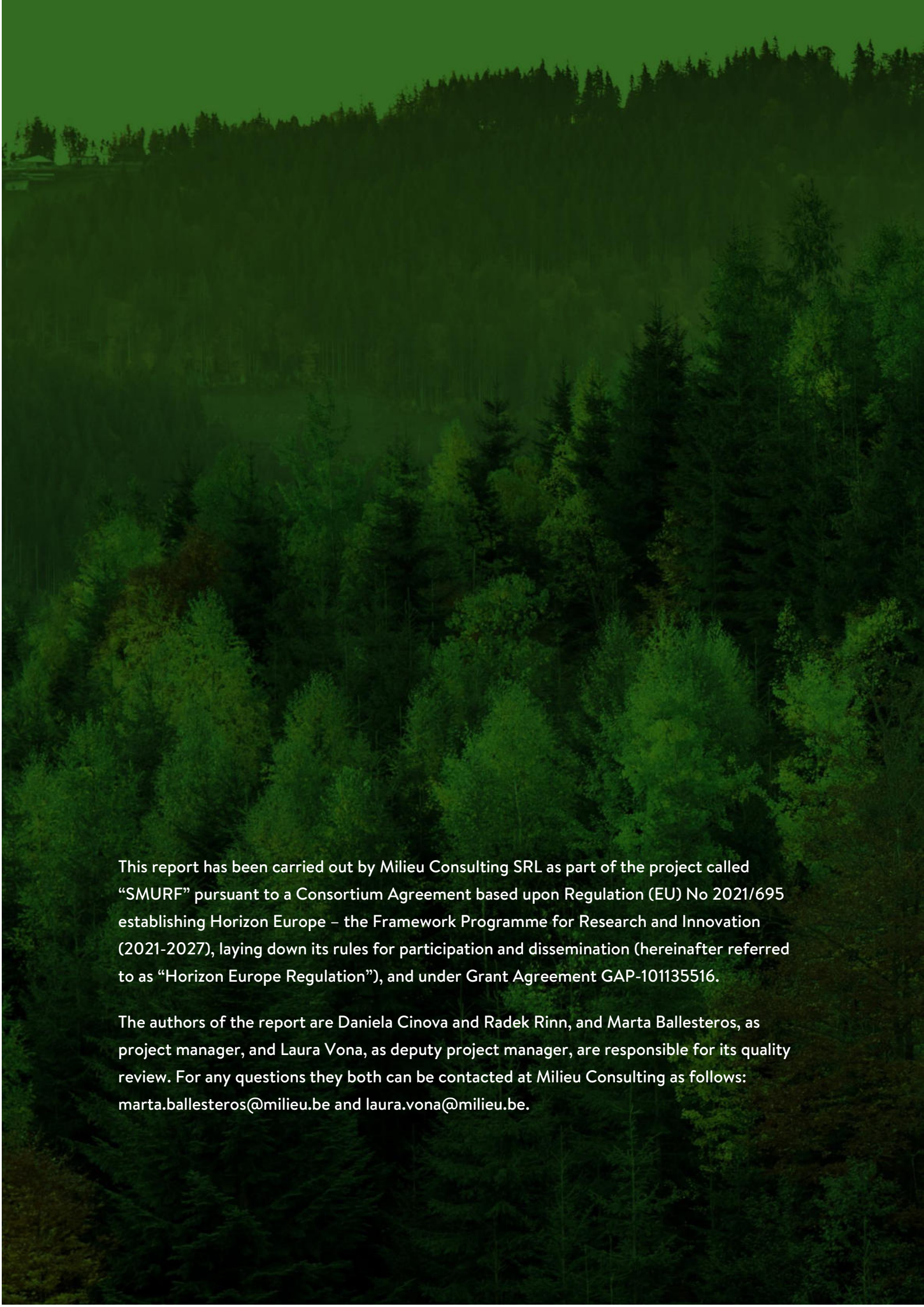
Legal and regulatory framework applicable to Small Forest Owners and Sustainable Forest Management

Country Fact Sheet
Slovakia

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

Executive Summary

This report provides an analysis of the legal and regulatory framework in Slovakia applicable to small forest owners (SFO) and their practices aiming toward Sustainable Forest Management (SFM).

The primary legal framework for forest management in Slovakia is the Law No. 326/2005 of 23 June 2005 on Forests, which establishes rules for SFM and outlines the responsibilities of different entities. This law aims to maintain or enhance biodiversity, resilience, productivity, and the capacity of forests to fulfil their functions, taking into account existing natural risks.

Slovakia's forest ownership is complex, shaped by historical and political developments, particularly the restitution process after 1989. Approximately 51% of forests are state-owned, while the rest is non-state owned. Non-state ownership includes private, community, church, cooperative and municipal forests. A significant challenge is that 15-18% of forests have unknown owners due to unresolved land reconciliation and consolidation processes.

Ownership is proven by a certificate of ownership. There is a legal obligation to register property, including forest land, in the Cadastre. The cadastre is expected to be regularly updated and accurately reflect the current ownership of forests.

Forest Owners/Holders/Managers have several rights and obligations. Forest owners have the right to manage their forests, either independently or by appointing a manager. They are also entitled to harvest timber, provided they obtain the necessary authorisation and follow sustainable management practices. Additionally, forest owners have the right to apply for financial support from public funds. As for obligations, owners/holders must adhere to forest management plans and sustainability limits. They must comply with environmental protection rules and must ensure soil, water, and biodiversity preservation during harvesting and land use changes. They are required to restore forest land after temporary non-forest use or environmental disruptions. Forest managers organise and direct forest management, prepare and implement forest management plans, supervise forest activities and maintain required records. They are also obliged to report any activities violating forestry laws.

In Slovakia, SFM is defined as managing forests to maintain or enhance their biodiversity, resilience, and productivity. SFM principles are integrated into the Forest Management Plans. Slovakia does not have standalone operational guidelines explicitly focusing on SFM. However, the principles of SFM are fully integrated into the Forest Management Plans as mandated by Law 326/2005 on Forests. Voluntary forest certification schemes, such as PEFC and FSC, are used to verify and promote SFM practices. The Slovak Forest Strategy 2025–2030 also emphasises the importance of SFM and presents goals that are aligned with SFM.

Turning to incentives and taxes, financial support is available for forest owners and managers who implement silvicultural activities according to their forest management plans. Funding comes from the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural

Development, and the Slovak state budget. Forest land ownership is taxed at a rate of 0.25% as mandated by the Law 582/2004 of 1 November 2004 on Local Taxes and Local Fees for Municipal Waste and Small Construction Waste. Tax reductions are available for protection and special-purpose forests, subject to formal application. In addition, there are specific legal requirements and limitations when selling and buying forest land in Slovakia.

The key recommendations based on the research include addressing the complex forest ownership structure by resolving land restitution issues and promoting consolidation, while streamlining and improving the efficiency of land consolidation programmes. It is also essential to develop clear guidelines and provide support for small forest owners to implement sustainable forest management practices, including close-to-nature approaches. Increasing financial support and simplifying access to funding tools, alongside enhancing enforcement of existing regulations to ensure compliance with forest management plans and sustainable practices, is also crucial. Additionally, promoting public awareness and education on sustainable forest management practices is necessary.

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

Slovakia occupies a relatively small territory, yet it has a comparatively high proportion of forested land compared to other European nations. Forests cover 1,955,522 hectares[1], accounting for 40% of the country's total land area[2]. Approximately 51% of forests are owned by the state, and the rest is in non-state ownership[3]. The non-state-owned forests are owned by cities and municipalities, churches and individuals. However, according to the latest available estimates, between 15-18% of forests have unknown owners[4]. This is due to unresolved land restitution processes.

Slovakia's forest ownership structure is highly complex, shaped by historical and political developments, particularly the restitution process initiated after 1989. This process aimed not only to restore ownership and usage rights but also to establish conditions enabling owners to manage their forest resources effectively. However, land reconciliation and consolidation in Slovakia remains extremely challenging. Many forest plots are very small, often shared by multiple co-owners, complicating effective management and decision-making. Additionally, unclear or poorly defined plot boundaries further hinder accurate land registration and management, creating significant barriers to resolving ownership disputes and achieving sustainable forest use[5].

1.2. Basic legal instruments

The Slovak Republic is a signatory to international treaties, commitments, principles, and recommendations, many of which are reflected to varying degrees in the country's regulatory framework. As a member of the European Union (EU), Slovakia is obligated to incorporate the content of relevant EU documents into its laws and policies, depending on the binding nature of these documents. This chapter considers the broader political context at the national, global, and EU levels to effectively map synergies with all strategic documents relevant to the given strategy.

At the national level, the basic political framework is the Program Statement of the Government of the Slovak Republic. In its Program Statement for 2023–2027, under the section “Agricultural Policy,” the government committed to preparing and approving the National Forestry Program of the Slovak Republic for 2025–2030, together with the accompanying action plan, as a basis for the implementation of the state forestry policy.

[1] National Forest Centre, Slovakia, Forest Land Area Statistics, *GIS Portal of the National Forest Centre*
[2] Eurostat Statistics Explained
[3] National Forest Centre, Slovakia, Forest Land Area Statistics, *GIS Portal of the National Forest Centre*
[4] FAO, *Global Forest Resources Assessment 2020: Slovakia*, 2020. and Ambrušová, L., Dobšinská, Z., Sarvašová, Z., Hricová, Z., & Šálka, J., *Forest Land Ownership Change in Slovakia*, 2015
[5] Ambrušová, L., Dobšinská, Z., Sarvašová, Z., Hricová, Z., & Šálka, J., *Forest Land Ownership Change in Slovakia*, 2015

Key Legal Framework

Primary Legal Provisions in the Forestry Sector:

1. Law No. 326/2005 of 23 June 2005 on Forests.
2. Law No. 113/2018 of 14 March 2018 on the Placing of Timber on the Internal Market, as amended.
3. Law No. 138/2010 of 3 March 2010 on Forest Reproductive Material, as amended.

Related Primary Legal Provisions:

1. Law No. 543/2002 of 25 June 2002 on Nature and Landscape Protection, as amended.
2. Law No. 150/2019 of 10 May 2019 on the Prevention and Management of the Introduction and Spread of Invasive Alien Species, as amended.
3. Law No. 97/2013 of 26 March 2013 on Land Communities, as amended.
4. Law No. 180/1995 of 11 July 1995 on Certain Measures to Organize Land Ownership, as amended.
5. Law No. 229/1991 of 21 May 1991 on the Adjustment of Ownership Relations to Land and Other Agricultural Property, as amended.
6. Law No. 330/1991 of 12 July 1991 on Land Consolidation, Land Ownership Organization, Land Offices, Land Fund, and Land Communities, as amended.

Secondary Legal Provisions in the Forestry Sector:

1. Decree of the Ministry of Agriculture No. 232/2006 of 30 March 2006 on marking timber for harvesting, labeling harvested timber, and issuing certificates of timber origin.
2. Decree of the Ministry of Agriculture No. 397/2006 of 23 May 2006 on Forest Guard.
3. Decree of the Ministry of Agriculture No. 441/2006 of 21 June 2006 establishing details on professional competency examinations for forest management plans and the issuance and revocation of certificates of professional and technical competency for preparing forest management plans.
4. Decree of the Ministry of Agriculture No. 451/2006 of 21 June 2006 on professional forest managers.
5. Decree of the Ministry of Agriculture No. 537/2021 of 21 December 2021 on forest management planning and forest protection.
6. Decree of the Ministry of Agriculture No. 297/2011 of 7 September 2011 on forestry record-keeping.
7. Decree of the Ministry of Agriculture No. 501/2010 of 16 December 2010 regulating the production of forest reproductive material and its placement on the market.

Related Secondary Legal Provisions:

1. Decree of the Ministry of the Environment No. 170/2021 of 19 April 2021, implementing Act No. 543/2002 on Nature and Landscape Protection, as amended.
2. Government Regulation No. 7/2014 of 8 January 2014 on compensation for restrictions on regular land management.

1.3. Basic Regulatory framework

National Strategies setting the key objectives of the Slovak forestry policy are described below:

- National Forestry Program of the Slovak Republic (2007)
- Forestry Development Strategy – Strategic Goals by 2025 (2008)
- National Program for the utilisation of wood potential in the Slovak Republic (2013)
- National Program for the Protection of Forest Genetic Resources for 2020–2026 (2020)
- Concept of Hunting Development in the Slovak Republic – National Program for Hunting Development and Conservation of the Gene Pool of Wild Game (2017)
- Slovak Forest Strategy 2025–2030

2. Governance and institutional framework

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

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

Legal Background

The primary legal framework for forest management in Slovakia is Law 326/2005 of 23 June 2005 on Forests, which establishes rules for sustainable forest management (SFM) and outlines the responsibilities of different entities. Especially relevant here are the articles 55-60 of Forest Law, which define the responsibilities and competences of different levels of state administration.

National Competences

At the national level, the Ministry of Agriculture and Rural Development serves as the central authority for forestry (Article 56, paragraph 1a). Its main responsibilities include:

- Ensuring compliance with European Union regulations on forestry (Article 58, paragraph 1a).
- Imposing protective measures for forests that span multiple regions (Article 58, paragraph 1c).
- Overseeing the preparation and implementation of forest care programs (Article 58, paragraph 1f) and certifying professionals involved in forest management (§ 58, paragraph 1g).
- Conducting national forest inventories (Article 58, paragraph 1i).
- Supervising and advising regional and local authorities, as well as providing guidelines for forest owners and managers (Article 58, paragraph 1m).
- Carrying out state supervision in forests (Article 58, paragraph 1n).

In military forests, the Ministry of Defense assumes the role of the central forestry authority, with responsibilities mirroring those of the Ministry of Agriculture, particularly concerning administrative decisions, land use, and forest management (Article 56, paragraph 2).

Regional Competences

At the regional level, district offices at the regional seat are responsible for implementing forest policies and making decisions on forest management practices that go beyond the jurisdiction of local district offices (Article 56, paragraph 1b). Their main responsibilities include:

- Declaring protective forests and forests with special purposes (Article 59, paragraph c).
- Approving plans for the restoration of degraded forests (Article 59, paragraph d).
- Granting permissions for urgent logging exceeding planned volumes (§ 59, paragraph o).
- Reviewing and approving forest management programs (Article 59, paragraphs g and i).

- Supervising compliance with forest regulations and conducting inspections (Article 59, paragraph m).

Regional offices also issue binding opinions on land use and zoning plans that impact forests, particularly in cases of large-scale land development (Article 59, paragraphs a and b).

Local/Municipal Competences

At the local level, district offices act as the first-instance administrative authority for forest management decisions (Article 56, paragraph 1c). Their competences include:

- Classifying land as forest land and resolving disputes about its status (Article 60, paragraph 1a).
- Granting or denying permission for land-use changes and restrictions on forest land (Article 60, paragraphs 1b).
- Issuing permits for extensions of reforestation deadlines (Article 60, paragraph 1e).
- Approving logging schedules for accidental timber harvesting (Article 60, paragraph 1f).
- Maintaining the register of forest land and monitoring compliance with forest care plans (Article 60, paragraph 2a).
- Supervising forestry practices and issuing fines or other penalties for violations (Article 60, paragraph 1p).

Forest Coordination and Advisory Bodies

The Ministry oversees forestry coordination and advisory functions through established bodies such as the Forestry Inspection and other expert committees. These bodies are responsible for evaluating forest management programs, offering technical advice to forest managers, and ensuring alignment with national forest policies (Article 58, paragraphs 1g and 1m).

Additionally, district offices at all levels engage in advisory activities to support forest owners and managers in meeting their legal and ecological obligations (Article 59, paragraph n; Article 60, paragraph 2k).

2.2. Key representation organisations of the forest sector

1. **Forest owners:**
   - Union of Regional Associations of Non-State Forest Owners of Slovakia (Únia regionálnych združení vlastníkov neštátnych lesov Slovenska)
   - Association of Municipal Forests of Slovakia (Združenie obecných lesov SR)
   - Association of Church Forests of Slovakia (Združenie cirkevných lesov Slovenska)
   - Council of Non-State Forest Associations of Slovakia (Rada neštátnych vlastníkov lesa Slovenska)
2. **Forest municipalities:**
   - Association of Towns and Municipalities of Slovakia (*Združenie miest a obcí Slovenska*)

3. **Forest industry:**
   - Association of Wood Processors of Slovakia (Zväz spracovateľov dreva SR)
   - Slovak Association of Heat Producers (Slovenský zväz výrobcov tepla)
   - Association of Pulp and Paper Industry of Slovakia (Zväz celulózo-papierenského priemyslu SR)
4. **Forest clusters:**
   N/A

5. **Forest contractors:**
   - Association of Employers in Forestry in Slovakia (*Združenie zamestnávateľov lesného hospodárstva na Slovensku*)

6. **Forest Professionals:**
   - Slovak Forestry Chamber (*Slovenská lesnícka komora*)
   - Slovak Hunting Chamber (*Slovenská poľovnícka komora*)

7. **Forest Agents or rangers:**
   - State Nature Conservancy of the Slovak Republic (*Štátna ochrana prírody SR*)

8. **Forest Sciences:**
   - National Forestry Centre – Forest Research Institute (*Národné lesnícke centrum – Lesnícky výskumný ústav*)
   - Slovak Academy of Agricultural Sciences (*Slovenská akadémia pôdohospodárskych vied*)
   - Slovak Academy of Sciences – Institute of Forest Ecology (*Slovenská akadémia vied – Ústav ekológie lesa*)
   - Paper and Cellulose Research Institute (*Výskumný ústav papiera a celulózy*)

9. **Forest certification:**
   - PEFC Slovakia (*PEFC Slovensko*)
   - FSC Slovakia (FSC Slovensko)

   Public enterprises
   - Forests of the Slovak Republic, State Enterprise (*LESY Slovenskej republiky, štátny podnik*)
   - Military Forests and Estates of the Slovak Republic, State Enterprise (*Vojenské lesy a majetky SR, štátny podnik*)
   - State Forests of the Tatra National Park, Tatranská Lomnica (*ŠTÁTNE LESY TATRANSKÉHO NÁRODNÉHO PARKU TATRANSKÁ LOMNICA*)

10. **Forest cooperatives**
    N/A

11. Other **Forest organisations**
    - Ministry of Agriculture and Rural Development of the Slovak Republic (*Ministerstvo pôdohospodárstva a rozvoja vidieka SR*)

- Ministry of Environment of the Slovak Republic (*Ministerstvo životného prostredia SR*)
- Ministry of Economy of the Slovak Republic (*Ministerstvo hospodárstva SR*)
- Ministry of Interior of the Slovak Republic (*Ministerstvo vnútra SR*)
- Ministry of Transport of the Slovak Republic (*Ministerstvo dopravy SR*)
- Slovak Environmental Agency (*Slovenská agentúra životného prostredia*)
- WWF Slovakia (*WWF Slovensko*)
- Pro Silva Slovakia (*Pro Silva Slovensko*)
- Conservation Group VLK (*Lesoochranárske zoskupenie VLK*)
- Confederation of Trade Unions of the Slovak Republic (*Konfederácia odborových zväzov SR*)
- Trade Union of Wood, Forests, Water (*Odborový zväz Drevo Lesy Voda*)

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

According to the Forest Management Information System in 2023, the division of forest ownership in Slovakia was as follows[6]:

Type of management	Area in hectares	Proportion
State-owned	989 276	50,6%
Private	142 430	7,3%
Community-owned	641 027	32,8%
Church-owned	34 567	1,8%
Cooperative	4 003	0,2%
Municipal	144 219	7,4%

The Forest Management Information System is a database that supports sustainable forest management by providing data on forest areas, tree species, health conditions, and historical trends. It relies on annually updated Forest Management Plans, specialised surveys, monitoring, and yearly forestry reports to document activities and measures in forests. This system is essential for accurate forest ownership division and management planning.

In Slovakia there are approximately 9 000 forest owners managing areas ranging from less than one hectare to tens of thousands of hectares. State-owned forests are managed by the main state forest enterprise, with regional forest enterprises and districts overseeing an average of 7,000 hectares. Non-state forest owners, which include private individuals, land associations, municipalities, and cooperatives, manage forests of various sizes. According to the latest available estimates, between 15-18% of forests have unknown owners[7]. The average area for non-state owners is approximately 200 hectares, but this varies widely: small private owners typically manage 30–40 hectares, land associations 4,500–5,000 hectares, and municipal forests 15,000–20,000 hectares[8].

[6] National Forest Centre, Slovakia, Forest Land Area Statistics, *GIS Portal of the National Forest Centre*
[7] FAO, *Global Forest Resources Assessment 2020: Slovakia*, 2020. and Ambrušová, L., Dobšinská, Z., Sarvašová, Z., Hricová, Z., & Šálka, J., *Forest Land Ownership Change in Slovakia*, 2015
[8] Paluš, H., Parobek, J., Šulek, R., Lichý, J., and Šálka, J., "Understanding Sustainable Forest Management Certification in Slovakia: Forest Owners' Perception of Expectations, Benefits and Problems," *Sustainability*, 2018, vol. 10, no. 7, p. 2470.

3.2. Definitions of forest ownership in your country

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

- **Forest owner**

According to Article 2(r) of Law 326/2005 of 23 June 2005 on Forests, small forest owner is an owner or co-owner of a forest plot or several fragmented forest plots, the aggregate area of which within one forest unit does not exceed 50 hectares[9].

- **Forest holder**

According to Article 2(p) of Law 326/2005 of 23 June 2005 on Forests, forest holder is a natural person, a natural person - entrepreneur or a legal person who is registered in the forest land register pursuant to Article 4a (1) of Law 326/2005 of 23 June 2005 on Forests.

- **Forest manager**

According to Article 2(q) of Law 326/2005 of 23 June 2005 on Forests, forest manager is a legal entity entrusted by its founder or establishing authority with the management of forest property owned by the state; a forest manager is also considered to be a legal entity holding such a status under specific regulations.

In cases where a forest manager is appointed by a non-state owner, manager is defined in Article 47(1) of the Forest Law as follows: "A forest manager is a natural person professionally qualified to perform the activities specified in Article 48. The prerequisite for carrying out these activities is registration in the Register of Professional Forest Managers (hereinafter referred to as the "Register of Managers"), maintained by the relevant state forestry administration authority [Article 59(k)] through the Forest Management Information System (Article 45)."

Activities specified in Article 48 of the Law 326/2005 of 23 June 2005 on Forests are presented in Section 3.3 of this summary.

- **Forest contractor**

Not defined in the legislation.

- **Forest**

According to Article 2(a) of Law 326/2005 of 23 June 2005 on Forests, forest means an ecosystem consisting of forest land with its forest cover and factors of its atmosphere, environment, organisms and soil with its hydrological and air regime.

According to Article 2(b) of of Law 326/2005 of 23 June 2005 on Forests, a forest stand is a collection of growing woody plants, shrubs or mixtures thereof on forest land.

[9] Law 326/2005 of 23 June 2005 on forests (Zákon č. 326/2005 Z. z. Zákon o lesoch)

3.3. Forest ownership types in your country

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

In Slovakia the Law 326/2005 of 23 June 2005 on Forests only classifies forests into (1) state owned forests and (2) non-state owned forests. The forest law does not define forest types and ownerships in more detail. However, forests in the Forest Management Information System run by the Slovak Forest Centre are classified into the ownership categories presented in Section 3.1, namely: (1) State-owned; (2) Private; (3) Community-owned; (4) Church-owned; (5) Cooperative and (6) Municipal[10].

Community-owned forests are distinctively regulated under the Law 97/2013 of 26 March 2013 on Land Communities[11]. This law regulates the establishment, legal status, management, and dissolution of such communities, including their registration and oversight by district offices. It defines the rights, obligations, and relationships among members, the Slovak Land Fund, nature conservation organisations, and administrators. The law also outlines the conditions for managing jointly owned property (including forest land) and its shares, as well as the procedures for recording associations in the register and updating their details.

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

As already mentioned in Section 1, Slovakia's forest ownership structure is highly complex, and land reconciliation is very challenging [12]. The majority of forests in non-state ownership are small forests, which complicates forest management. In Slovakia, well-established programs specifically targeting forest land consolidation are limited, and the overall process has stagnated. While there are public bodies responsible for land consolidation, their effectiveness has been hindered by a lack of funding, insufficient government prioritization, and low public trust due to historical mismanagement. Comparative studies highlight better practices in neighbouring countries like the Czech Republic[13].

The key needs include stronger governmental commitment, professional oversight, clear project criteria, and public engagement. Although there are examples, such as the project in Veľké Vozokany[14], demonstrating the benefits of consolidation (e.g., reduced parcel numbers, improved infrastructure), broader implementation remains inconsistent.

[10] National Forest Centre, Slovakia, Forest Land Area Statistics, *GIS Portal of the National Forest Centre*
[11] Law 97/2013 of 26 March 2013, Act on Land Associations (Zákon č. 97/2013 Z. z. o pozemkových spoločenstvách)
[12] Ambrušová, L., Dobšinská, Z., Sarvašová, Z., Hricová, Z., & Šálka, J., *Forest Land Ownership Change in Slovakia*, 2015
[13] Muchová, Z., Leitmanová, M., Petrovič, F., Bažík, J., Konc, Ľ., & Šinka, K. (2015). 'Land consolidations in Slovakia: Step forward, two steps back?' *Ekológia (Bratislava)*, vol. 34, no. 4, pp. 380–391.
[14] More information about the project in Velke Vozokany can be found in this paper: Muchová, Z., Leitmanová, M., Petrovič, F., Bažík, J., Konc, Ľ., & Šinka, K. (2015). 'Land consolidations in Slovakia: Step forward, two steps back?' *Ekológia (Bratislava)*, vol. 34, no. 4, pp. 380–391.

3.4. Proof of ownership: Land registry and Cadastre

– How is ownership proved?

According to the Law 162/1995 on the Real Estate Cadastre and the Registration of Ownership and Other Rights to Real Estate (Cadastral Act)[15], that also concerns forest land, ownership is normally proven by a certificate of ownership. As highlighted in the Article 8(b) of the Cadastral Act, the certificate of ownership provides a comprehensive record of property-related information, ownership details, and associated rights or encumbrances. It includes selected data about the property, such as the parcel number, cadastral area, district, municipality, and specific property characteristics like its area, land type, land use code, and designation as part of a built-up area. It also records information about the owner or other authorised persons, including their name, surname, maiden name (if applicable), or the organisation name, date of birth, personal identification number or organisation identifier, ownership share, acquisition title as per public or other official documents, and their permanent address or registered office. Furthermore, the certificate details any rights and obligations related to the property, categorised into three parts: Part A ("Property Details") lists the tangible aspects of the property; Part B ("Owner or Authorised Person") records ownership and personal details; and Part C ("Encumbrances") outlines easements, liens, preemptive rights with real property effects, and other agreed-upon rights.

Ownership of forest land can also be documented using other parts of the cadastral record beyond the certificate of ownership. Such cases typically involve unresolved legal ownership relationships recorded under previous owners (e.g., inheritance that has not yet been settled) or ongoing legal proceedings related to the registration of property rights in the cadastre (e.g., purchase agreements not yet formally registered or rights established through public or other legal documents that have not been recorded). In these situations, proper cadastral proceedings are required to document the ownership[16].

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

Yes, there is a legal obligation to register ownership of property, including forest land, under the Law 162/1995 (Cadastral Act). The cadastre serves as a comprehensive system for the geometric determination, inventory, and description of real estate, and it includes records of ownership rights, liens, easements, preemptive rights with real property effects, and other rights related to the administration of state, municipal, or regional property. Ownership rights to forest land are explicitly required to be recorded in the cadastre, ensuring legal recognition and protection of these rights. Article 19(a) of the Cadastral Act mandates that "Owners and other entitled persons are required to ensure that all cadastral data related to properties or property owners, as well as any changes to such data, can be properly recorded in the cadastre, and to report any changes to the district office within 30 days of the occurrence, modification, or termination of the relevant fact. Upon request by the district office, they must submit the necessary documents for recording these data in the cadastre within the specified deadline. However, physical persons are not obligated to report property data already included in public or other official documents."

[15] Law 162/1995 of 4 August 1995, Cadastral Act (Zákon č. 162/1995 Z. z. katastrálny zákon)
[16] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021

In addition to the cadastre, the Forest Management Information System (FMIS) plays a critical role in forest land management. Under Article 44 and 45 of the Law 326/2005 of 23 June 2005 on Forests, forest owners and managers are required to maintain records of planned and unplanned forest management activities, including logging and reforestation, as part of forest management records. These records are submitted annually to the state forestry authority and integrated into the Forest Management Information System, which serves as a centralised system for collecting, processing, and archiving data on forest conditions, ownership, and management activities. The FMIS also incorporates data from the National Forest Inventory and monitoring programs (Article 46), which assess the state and development of forests through systematic evaluations. This ensures a comprehensive and up-to-date overview of forest resources, complementing the cadastre and supporting sustainable forest management.

- **Is there a registration fee?**

Yes, there is a registration fee. According to Article 72(1) of the Cadastral Act, "District offices collect administrative fees for various cadastral services, including submitting a proposal to initiate cadastral proceedings, issuing certified extracts or copies from the cadastral records, preparing parcel identifications, creating transcripts or copies from the cadastral records that are not public documents, allowing access to the cadastral records, providing additional data, verifying additional data, and certifying a geometric plan." The most recent fee (applicable in November 2024) for a proposal to initiate proceedings for the approval of the registration of property rights into the real estate cadastre within a 30-day period is €100, and if decreases to €50 if the proposal is submitted electronically[17].

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

Forest ownership and management are primarily documented within the Cadastral Register (Katastrálny register), which records land ownership, including forest lands (Law 162/1995, Cadastral Act). However, the Forest Management Information System complements this by focusing on forest-specific data such as management practices, forest managers, and economic and environmental accounts (Article 45 of the Forest Law). Additionally, the Register of Forest Managers is maintained under Article 47 of the Forest Law. This register lists individuals qualified as forest managers, including their credentials and areas of responsibility.

While the Cadastral Register includes both forest and agricultural land, forest-specific registers (e.g., the Forest Management Information System) are separate and focus exclusively on forests (Article 45 of the Forest Law). There is no direct evidence from the law and the research that the Forest Management Information System is actively shared with agricultural registers. However, the cadastral system acts as a common link for integrating information on both forest and agricultural land. The Register of Forest Managers is publicly available through the Forest Management Information System (Article 47(17)). This register contains names, addresses, and

[17] https://www.minv.sk/?spravne-poplatky-16

certifications of qualified forest managers, facilitating oversight and transparency in forest management.

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

According to the law, the Cadastre is expected to be regularly updated and accurately reflect the current ownership of forests. Forest owners are legally obligated to register their ownership, and any changes to ownership must be reported within 30 days, as stipulated by the Cadastral Act.

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

4.1. Overview

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

Rights of Forest Owners/Holders and Managers

- Financial support: Eligibility for subsidies, tax exemptions, and financial aid for sustainable practices
- Management decisions: Right to manage forests independently or appoint a manager, within legal frameworks.
- Harvesting: Permitted with prior authorization, following forest management plans.
- Land use conversion: Possible with state approval for justified reasons, including compensation for the loss forest functions.

Obligations of Forest Owners/Holders and Managers

- Sustainable management: Adherence to forest management plans and sustainability limits.
- Environmental Protection: Compliance with rules on soil, water, and biodiversity preservation during harvesting and land use changes.
- Regulated harvesting: Follow volume limits, marking requirements, and avoid exceeding management plan allowances.
- Restricted activities: Prohibition of clear-cutting outside specific cases and regulated areas.
- Public access compliance: Allow access to the general public but maintain forest integrity and limit harmful activities.
- Rehabilitation: Restore forest land after temporary non-forest or environmental use.

4.2. Legal rights of the forest owner/holder

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

Under Slovak law, forest managers have the right to apply for financial support from public funds as outlined in Law 326/2005 of 23 June 2005 on Forests and Law 280/2017 of 21 November 2017 on Support and Subsidies in Agriculture and Rural Development[18].

Financial assistance is available for those conducting silvicultural activities recommended in forest management plans to ensure sustainable forest management. The state also promotes the association of non-state forest owners, particularly those managing small-scale holdings, to support rational and efficient joint management practices. Funding is provided through the

[18] Law 280/2017 of 21 November 2017, Act on the Provision of Support and Subsidies in Agriculture and Rural Development (Zákon č. 280/2017 Z. z. o poskytovaní podpory a dotácie v pôdohospodárstve a rozvoji vidieka).

European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development, and co-financing from the Slovak state budget.

The administration and oversight of these supports, including the application process, are handled by the Ministry of Agriculture and Rural Development and the Agricultural Payment Agency. Generally, the eligibility criteria emphasise adherence to forest management plans and efficient forest use[19].

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

While forest owners have the right to decide about forest management practices and have the right to independently manage their forest land, this right is not absolute. It is constrained by legal requirements set out in Law 326/2005 of 23 June 2005 on Forests (described in Section 4.3). However, generally, forest owners are entitled to manage their forest independently or they can appoint a forest manager in line with the Article 47 of the Forest Law.

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

According to Slovak law, the right to harvest timber is regulated by Law 326/2005 of 23 June 2005 on Forests, which specifies detailed provisions for sustainable and regulated forestry activities:

- Authorisation Requirements: Timber harvesting is permitted only after marking the designated trees and obtaining written consent from the forest manager (Article 23(1)). However, no marking is required for silvicultural activities in forest stands younger than 50 years or for specific thinning activities without prescribed harvesting volumes in management plans.
- Environmental Protection: Forest managers must ensure that harvesting minimises adverse effects on soil, watercourses, surrounding trees, and subsequent forest growth. They are required to promptly rehabilitate any disturbances, such as damaged soil or water flow channels, after harvesting to prevent further harm (Article 23(3)).
- Marking and Registration of Timber: Harvested timber must be marked in a registered manner and identifiable by a stamp or other authorised marking before transportation. The state forestry administration oversees this process (Article 23(4)).
- Accidental Harvesting: In cases of unforeseen damage, such as pest outbreaks or natural disasters, forest managers are required to report these incidents to the State Forestry Office within 7 days and take appropriate remedial measures. If the damage involves significant volumes or large areas, additional reporting obligations apply (Articles 23(6)–23(8)).
- Sustainability and Volume Limits: Harvesting volumes must comply with the limits specified in forest management plans. The total volume of timber harvested cannot exceed the prescribed limits, and specific restrictions ensure forest density remains sustainable unless specific exemptions, such as ecological restoration, apply (Articles 23(12)–23(15)).

[19] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021

- Restrictions in Protected Areas: In protected areas, logging is further restricted or prohibited in certain cases, based on applicable environmental regulations and the area's degree of protection (Article 23(17)).

4.3. Limitations to the rights of forest owner/holder

- **Is there a limitation to change the land use of the land (from forestry to agriculture and/or urbanization)?**

In Slovakia, the conversion of forest land to other uses, such as agriculture or urbanisation, is strictly regulated under Law 326/2005 of 23 June 2005 on Forests. According to Article 5(1) of this Law, “Forest land may be used for purposes other than fulfilling the functions of forests only if the competent authority of state forest administration, following the prior opinion of the relevant state authorities, decides on their temporary or permanent exclusion from fulfilling the functions of forests (hereinafter referred to as "exclusion") or on the restriction of forest functions on such land (hereinafter referred to as "use restriction"), unless otherwise stipulated by this law. Such exclusion or use restriction is permitted only in necessary and justified cases, particularly if the tasks of social and economic development cannot be ensured otherwise.” Additionally, as specified in Article 5(2) of the Law 326/2005 of 23 June 2005 on Forests, “When forest land is used for purposes other than fulfilling forest functions:

a) Forest land, especially protective forests (§ 13) and forests of special designation (§ 14), is preserved.

b) Only the minimum necessary area of forest land is used, and disruption to the integrity of the forest is minimized.

c) The use of surrounding forest functions is not restricted.

d) If appropriate and technically feasible, organic-mineral surface soil layers are stripped and measures are taken for their economic use.

e) Forest land is reclaimed after its use for other purposes has ended.

f) Clearings in the forest are placed in such a way as to minimize the forest's exposure to wind damage.”

The law also distinguishes between permanent and temporary changes. Temporary changes may not exceed 20 years and require technical and biological restoration of the land to its original forest function afterwards as specified in Article 7(1)(b) of the Law 326/2005 of 23 June 2005 on Forests. According to Article 9, Permanent changes involve reclassifying the land type and require compensation for the loss of non-productive forest functions. Applications for such changes must include detailed plans to mitigate environmental impacts and restore the land where feasible (Article 7(2) of the Law 326/2005 of 23 June 2005 on Forests).

Additionally, forest land in protective and special-purpose categories (as specified in Article 13 and 14 of the Law 326/2005 of 23 June 2005 on Forests) is given higher protection, with stricter requirements for approval and usage limitations.

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

According to Article 22(1) of Law 326/2005 of 23 June 2005 on Forests, timber harvesting includes all activities related to marking trees for felling, site preparation, felling trees, and transporting the wood to designated collection points. Harvesting is categorised into three types under Article 22(2): intentional, extraordinary, and accidental. Intentional harvesting must align with forest management plans and can involve either maintenance or regeneration cuts. Extraordinary harvesting is permitted under specific decisions by forestry authorities, such as land use changes or emergency measures; accidental harvesting addresses unforeseen circumstances, such as damage caused by pests or natural disasters.

Article 23(1) specifies that harvesting operations require prior approval from a forest manager, except in specific situations like young forest thinning without prescribed volumes. It is explicitly prohibited to exceed the harvesting volumes set out in forest management plans (Article 23(13)) or reduce canopy density below 70%, except for cases such as forest regeneration, reconstruction, or transition to nature-based management, as outlined in Article 23(15). In protected areas, intentional harvesting is restricted under Article 23(17), which prohibits logging in specific periods or areas as determined by special regulations.

The practice of clear-cutting, referred to in Slovak legislation as "holorubný hospodársky spôsob", is not explicitly prohibited but is subject to strict controls under Article 18 of Law 326/2005 of 23 June 2005 on Forests. Clear-cutting is defined as the complete removal of a forest stand or a part of it in a single operation, and its use is limited to specific circumstances where natural regeneration of the forest stand is deemed unsuitable or cannot be effectively achieved through other methods.

According to Article 18(2), clear-cutting may only be applied based on a forest management plan or a project for forest land management. The law further restricts its application to certain forest types or situations, such as:

- Pine, poplar, willow, or black locust stands.
- Energy crops or forest plantations.
- Forest reconstructions where other methods are not viable.

Moreover, Article 18(3) sets limitations on the scale of clear-cutting areas, emphasizing the need to minimise environmental disruption. For example, in small-scale operations, the maximum area for a single renewal unit is capped at 3 hectares, with width limitations proportional to the average height of the forest stand. Larger operations may only extend up to 5 hectares, and in exceptional cases (e.g., specific compartments larger than 5 hectares), a maximum of 7.5 hectares is permitted. Additionally, sufficient spacing must be maintained between renewal units to preserve forest continuity.

In protected areas or under nature-friendly management approaches, clear-cutting is further restricted. Article 18(4) mandates the use of alternative management methods, such as selective cutting or shelterwood systems.

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

As already mentioned above, according to Article 5 of Law 326/2005 of 23 June 2005 on Forests, any conversion of forest land for non-forest purposes requires official approval. Additionally, for activities like mining or the construction of energy facilities, an Environmental Impact Assessment is mandatory, as mandated by Law 24/2006 of 20 January 2006 on Environmental Impact Assessment[20]. This assessment evaluates potential environmental consequences and proposes mitigation strategies to minimize ecological disruption.

Moreover, additional restrictions apply in regions designated for nature and landscape protection. Law 543/2002 of 26 September 2002 on Nature and Landscape Protection specifies five levels of protection, each imposing varying degrees of management limitations[21]. Therefore, in certain protected zones, non-forest activities may be restricted or prohibited to safeguard biodiversity and natural habitats.

Moreover, when non-forest activities are permitted on forest land, the legislation provides for compensation to affected forest owners, as specified in Article 9 of Law 326/2005 of 23 June 2005 on Forests. This compensation can take various forms, including financial payments, land exchange, or leasing arrangements, aiming to offset the impact on forest resources and ownership rights.

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

In Slovakia, the conversion of forest land to other uses is strictly regulated under Law 326/2005 of 23 June 2005 on Forests. According to Article 5(1) of this Law, “Forest land may be used for purposes other than the performance of forest functions if the competent state forest administration body, after a prior opinion of the relevant state administration bodies concerned, decides on their temporary or permanent exclusion from the performance of forest functions (hereinafter referred to as "exclusion") or on the restriction of the use of forest functions on such land (hereinafter referred to as "restriction of use"), unless otherwise provided for in this law. Such exclusion or restriction of use may only occur in necessary and justified cases, in particular if the tasks of social and economic development cannot be ensured otherwise”. Additionally, as specified in Article 5(2) of the Law 326/2005 of 23 June 2005 on Forests, “When forest land is used for purposes other than fulfilling forest functions:

> a) Forest land, especially protective forests (§ 13) and forests of special designation (§ 14), is preserved.
>
> b) Only the minimum necessary area of forest land is used, and disruption to the integrity of the forest is minimized.

[20] Law 24/2006 of 20 January 2006, Environmental Impact Assessment Act, (Zákon č. 24/2006 Z. z. o posudzovaní vplyvov na životné prostredie)
[21] Law 543/2002 of 25 June 2002, Act on Nature and Landscape Protection (Zákon č. 543/2002 Z. z. o ochrane prírody a krajiny)

c) The use of surrounding forest functions is not restricted.

d) If appropriate and technically feasible, organic-mineral surface soil layers are stripped and measures are taken for their economic use.

e) Forest land is reclaimed after its use for other purposes has ended.

f) Clearings in the forest are placed in such a way as to minimize the forest's exposure to wind damage."

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

In Slovakia, hunting rights are not inherently linked to ownership rights but are regulated under specific legislation, primarily the Law 274/2009 of 10 July 2009 on Hunting[22]. Hunting is considered a distinct activity from forest management and is governed by this specialised law.

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

This is not directly specified in the national legislation. However, Law 326/2005 of 23 June 2005 on Forests does not explicitly prohibit collection of wild products. Article 30 of this law focuses on use of Forests by the Public and specifies the following:

"(1) Everyone has the right to enter forest land at their own responsibility and risk; this is without prejudice to the provisions of special regulations.

(2) When using forests, everyone is obliged to protect and not disturb the forest environment, respect the rights and legitimate interests of the owner, manager, and forest administrator, and follow the instructions of the forest administrator, a member of the forest guard, and the authority of state forest administration.

(3) Organising or conducting activities for profit on forest land is only permitted with the consent of the owner or manager. Public use of forests does not apply to closed and fenced forest lands within military forests.

(4) The state forest administration authority may, at the request of the owner, manager, or forest administrator, or on its own initiative, prohibit or restrict public use of forests for the necessary duration if required for the protection of the rights and legitimate interests of the owner, manager, and forest administrator, forest protection (Article 28), or another public interest. The state forest administration authority will appropriately publish the prohibition or restriction on public use of forests and, if necessary, require the forest administrator to mark the affected part of the forest. The procedures for issuing and revoking prohibitions or restrictions on public use of forests are not subject to the general administrative procedure regulations."

[22] Law 274/2009 of 10 July 2009 on Hunting (Zákon č. 274/2009 Z. z. o poľovníctve).

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

In Slovakia, public access to forest land is granted under Article 30 of Law 326/2005 of 23 June 2005 on Forests, allowing individuals to enter forest areas at their own responsibility and risk. However, this right is accompanied by specific obligations to protect the forest environment, respect the rights of forest owners or managers, and follow the guidance of forest authorities. Access is restricted in certain cases, such as fenced or closed areas, including military forests. Activities intended for profit on forest land, such as organized events, require the consent of the owner or manager.

Article 31 of the Law 326/2005 of 23 June 2005 on Forests outlines additional regulations for specific activities. While walking and hiking are generally permitted, cycling and horse riding are allowed only on designated forest roads or marked trails. The use of motorised vehicles, including motorcycles, quads, and snowmobiles, is prohibited outside designated areas. Activities such as camping, starting fires outside designated locations, or collecting seeds, plants, and wood in excessive amounts are also forbidden. Exceptions to these restrictions may be granted by forestry authorities with the consent of the landowner. Temporary access restrictions may also be imposed by forestry authorities to protect forest ecosystems, owner rights, or public interests.

- Final note on owners' limitations/restrictions: Two consulted forestry associations[23] affirmed that restrictions on forest management represent a significant limitation, occurring when forest owners or managers are unable to carry out forestry activities – such as logging, planting, or stand protection – to the full extent permitted by law due to the influence of other public interests. These restrictions lead to several adverse consequences for forest owners, including loss of revenue from timber harvesting, increased costs associated with alternative forest protection and maintenance without corresponding income, and a reduction in land value resulting from limited use and diminished economic activity. Owners may request compensation from the state for demonstrable losses, increased costs, or loss of profit. However, the amount of loss must be substantiated – typically through an expert opinion – and the application must include all necessary documentation related to the imposed limitation. This makes the claims process administratively, financially, and professionally demanding, often resulting in cases where owners ultimately receive no compensation for the damage incurred.

4.4. Forest owner/holder obligations and requirements.

- **Which requirements or obligations regarding forest management are imposed on owners?**
  - Forest Management Plan: Mandatory for all forest owners.
  - Owners managing their forests independently must register as forest managers or appoint one and register them accordingly

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

- Compliance with marking, authorization, and volume limits is required for sustainable harvesting.
- Obligated to minimize damage and restore ecosystems after operations.
- Prohibited from lighting fires and other high-risk activities in forest areas.
- Forest land ownership is taxed at 0.25% under Law 582/2004. Tax reductions are available for protection and special-purpose forests upon application.
- Forest ownership has to be recorded in the Cadastral Register
- Special permits are needed for specific operations like logging or land-use changes.

Aside from this, the rights and obligations of forest managers/owners were presented in Section 4.1 of this summary.

- **Is there a tax** imposed on forest ownership?
- In Slovakia, forest ownership is taxed under Law 582/2004 of 1 November 2004 on Local Taxes and Local Fees for Municipal Waste and Small Construction Waste. The tax rate for forest land ownership is set at 0.25% (Article 8)[24]. However, forest owners of protection and special purpose forests are allowed to apply for tax reductions[25].
  - What type of permits the forest owner needs to manage their land?

To manage their forest land, the forest owner needs to fulfil several conditions and obtain specific permissions as outlined in the Law 326/2005 of 23 June 2005 on Forests:

1. **Registration as Forest Manager**:
   - In case forest owners decide to manage their forest on their own, they must be registered as forest managers with the district office (the forestry authority). This requires proving ownership or legal rights to the forest land and meeting other legal requirements set by the Forest Law for registration.

2. **Forest Management Plan**:
   - Mandatory for all forest owners. The forest owner/manager must ensure that forest management is carried out according to this plan, which includes details about the forest stand, its characteristics (e.g., area, age, condition), and the economic and ecological management measures to be taken.

3. **Agreement for Joint Management**:
   - If the forest is co-owned by multiple parties, the owners need a written agreement on shared management. This includes agreeing on the boundary of the forest area and a common forest expert (professional forest manager) to oversee operations. Without this consent, the forest owner cannot be registered as a forest manager for a part of the forest.

[24] LAW No. 582/2004 of 1 November 2004, Act on Local Taxes and Local Fees for Municipal Waste and Small Construction Waste (Zákon č. 582/2004 Z. z. Zákon o miestnych daniach a miestnom poplatku za komunálne odpady a drobné stavebné odpady)
[25] Báliková, K., Dobšinská, Z., Balážová, E. Valent, P., Šálka, J., 'Forest land tax reductions – an effective payment for forest ecosystem services in Slovakia?' *Central European Forestry Journal*, vol. 67, no. 2, 2021, pp. 167–176.

4. **Approval for Changes in Forest Management Program:**
    - Any changes to the forest management plan (e.g., adjustments to forest areas or operations) must be formally approved through a process involving the district office.

5. **Special Permits for Specific Activities:**
    - Depending on the type of forest management, additional permits may be required for specific activities (e.g., logging, protection, reforestation, etc.). These are regulated by Law 326/2005 of 23 June 2005 on Forests and the relevant authorities will provide the necessary approvals[26].

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

Forest harvest includes the marking of trees for felling, the preparation of the site, cutting, and the collection of timber, as outlined in Article 22(1) of the Law 326/2005 of 23 June 2005 on Forests. The marking of trees is mandatory before any harvesting can begin, and the process must be authorised by written consent from the forest manager, as specified in Article 23(1) of the Forest Law. However, there are exceptions to this requirement: marking is not required for forest thinning in stands younger than 50 years, or for forest pre-clearance when there is no prescribed volume of harvested timber specified in the forest management plan, as stated in Article 23(1).

As specified in Article 23(3) of the Law 326/2005 of 23 June 2005 on Forests, the forest manager holds responsibility for ensuring that harvesting activities minimise damage to the soil, watercourses, adjacent trees, and the quality of the harvested timber. It is essential that, following the harvest, any damage to the soil or ecosystem is promptly addressed to prevent further harm. The manager must take appropriate steps to mitigate environmental impact and maintain the forest's overall health.

All harvested timber must be marked before it is transported from the collection point. The marking must be registered with the forestry authority, as detailed in Article 23(4) of the Forest Law. This registration process includes an identifier for the marking tool and the details of its holder, ensuring traceability of the timber. This system prevents unauthorised logging and supports sustainable forest management by verifying the origin of the timber.

Harvesting can be categorised into three types:

- Intentional: Planned as part of the forest care program, either for forest maintenance or renewal.
- Exceptional: This occurs in cases of land-use change, melioration, or when special permits are issued, as per Article 22, paragraph 2b of the Forest Law.
- Accidental: This type of harvesting addresses damage caused by pests, diseases, or natural disasters, according to Article 22, paragraph 2c of the Law 326/2005 of 23 June 2005 on Forests.

If accidental harvesting exceeds certain thresholds (e.g., more than 15% of the stand's timber stock or affecting an area larger than 0.3 hectares), the forest manager must report it to the

[26] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021.

forestry authority within 7 to 30 days of identifying the need. This requirement is outlined in Article 23, paragraphs 7 and 8 of the Law 326/2005 of 23 June 2005 on Forests. Harvesting can only begin after receiving approval, except in cases of emergencies where prior authorisation may be waived.

- **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?**

Aside from the information on harvest presented in the previous section, Article 38 (Forest Management) and Article 39 (Spatial, Temporal, and Harvest Management of Forests) of the Law 326/2005 of 23 June 2005 on Forests provide further details for understanding forest harvest contracts in Slovakia.

Article 38 defines forest management as a process aimed at assessing forest conditions, production potential, and harvesting capabilities, while ensuring sustainable forest management in the public interest. The legal framework emphasises planning and evaluation to respect the rights and obligations of forest owners and managers. A legal person appointed by the Ministry is tasked with developing methodologies, conducting forest assessments, and managing the forestry information system (Article 38(2)). These measures ensure that forest harvest operations are planned and monitored within a sustainable framework.

In terms of forest harvest contracts, Article 39 specifies how forests are divided into spatial management units, such as forest zones, ownership units, and stands, to facilitate clear and organised management. Forest Management Plans (FMPs) must be created for these units, detailing allowable harvest volumes, methods, and schedules. For public forests, harvesting contracts must comply with FMPs and are often issued through public procurement or tenders. These contracts ensure that harvesting aligns with state-approved plans and sustainability goals. For private forests, contracts can be negotiated directly but must still adhere to the FMP requirements set out in Article 39(11).

The law also addresses specific forest types. For instance, protected forests or special-purpose forests require additional contractual restrictions to safeguard biodiversity and ecological balance, as specified in Article 38(2)(g). Small forest owners can consolidate their holdings into ownership units to simplify management and contract negotiations, as outlined in Article 39(5).

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

Under Article 31 of Law 326/2005 of 23 June 2005 on Forests, specific obligations are imposed to prevent forest fires. Article 31(1)(b) prohibits lighting or maintaining open fires on forest lands or in their protective zones, except in designated areas. Additionally, Article 31(1)(l) strictly forbids smoking or discarding burning or smouldering items during periods of increased fire risk, and Article 31(1)(p) bans the burning of herbaceous plants, shrubs, or trees under any circumstances. To ensure proper fire management, Article 31(4) mandates that forest managers engaging in activities involving fire must monitor the fire and ensure it is safely extinguished before leaving the site.

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

Under Law 326/2005 of 23 June 2005 on Forests, the use and maintenance of forest roads and fencing in Slovakia are regulated to ensure sustainable forest management and accessibility for essential services. Article 25(1) defines the planning, construction, and reconstruction of forest roads as part of forest accessibility. Forest roads can also be located on non-forest lands under specific conditions. Forest road maintenance is governed by Article 25(2), which obliges owners and managers to keep roads in a condition suitable for their intended use and to maintain drainage systems. In extraordinary circumstances, such as emergencies, they must promptly ensure road passability, particularly for the needs of rescue services.

The use of forest roads by third parties is addressed in Article 25(3). Usage requires an agreement with the owner or manager, specifying the time, manner, and cost of use. If no agreement is reached, a court may determine the conditions for use when the roads are needed for forest management or care of the area. Additionally, under Article 25(6), users must minimise damage to roads and associated structures and, if damage occurs, inform the owner or manager immediately and bear the costs of repairs.

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

No, there is no legal obligation to be associated. However, forest owners may benefit from forming land associations, as this can facilitate more efficient forest management, particularly for smaller forest plots[27]. Land associations are regulated by the Law 97/2013 of 26 March 2013 on Land Communities.

4.5. Forest manager/contractor obligations

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

Law 326/2005 of 23 June 2005 on Forests, imposes several obligations on forest managers and contractors to ensure sustainable forest management. These obligations overlap greatly with obligations presented in Section 4.4 of this summary. This is because in Slovakia, forest owners can either manage their forest on their own, in line with a forest management plan or they appoint a forest manager who is registered in Registry of Forest Managers in line with Article 47 of the Law 326/2005 on Forests. In case forest owners decide not to manage the forest of their own, they are obliged to register a manager. However, if they decide to manage a forest on their own, their responsibilities overlap with responsibilities of forest managers. These were explained in Section 4.4 and include compliance with Forest Management Plans (FMPs), adherence to harvest permits, and timber marking requirements (Articles 22–23). Contractors must ensure all harvested timber is traceable, recorded, and transported with appropriate documentation registered with forestry authorities.

Forest managers and contractors are obligated to minimise environmental impact during forest operations, including protection of soil, watercourses, and adjacent vegetation (Article 23(3)).

[27] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021

They must restore any damage caused by their activities immediately after harvesting and ensure timely reforestation of harvested areas. Furthermore, accidental harvesting (e.g., following natural disasters) must be reported within the prescribed timeframes and conducted in accordance with emergency regulations (Article 23(6–8)).

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

Activities, duties and rights of forest managers are described in Article 48 of the Law 326/2005 of 23 June 2005 on Forests:

"(1) A forest manager organises and directs forest management. In this role, they are responsible for fulfilling the duties outlined in paragraph 2 or those arising from specific regulations.

(2) The forest manager is required to:

- Prepare materials and collaborate on the preparation and approval of forest management plans, as well as monitor compliance with these plans.
- Direct the implementation of forest management plans and measures prescribed for forest protection, and provide opinions as specified in Article 20(8d) and Article 39(8c).
- Oversee the suitability of reproductive material used for forest regeneration.
- Supervise and record activities carried out in the forest.
- Maintain forest management records and other records required by specific regulations.
- Monitor the presence and development of harmful agents in forests, and, in cooperation with the forest owner, submit reports on such agents to the state forest administration and the forestry protection service.
- Propose preventive measures for forest protection, develop projects to prevent the proliferation of pests, and oversee their implementation, including measures described in Article 28(3).
- Recommend seed sources for recognition and ensure measures to conserve and reproduce the genetic resources of key forest tree species.
- Propose environmentally friendly technologies for activities related to forest management.
- Notify the forest owner and state forest administration of any activities violating forestry laws and regulations.
- Ensure and supervise the marking of trees for felling and issue written consent for harvesting operations.
- Conduct professional forest management based on decisions from the state forest administration.
- Attend training sessions organised annually by the Ministry or an authorised entity. Training must be completed by the end of the calendar year in which five years have elapsed since the manager's registration or their last training session.
- Notify the relevant state forest administration authority of any changes to the information stated in their professional competency certificate within 15 days of the change.
- Participate in state inspections of forests (Article 62) and assist state forest administration employees during inspections.

- Fulfil the rights and obligations of the forest manager as defined in Article 36(3).
- Provide assistance to the administrator of the forestry information system (Article 45(4)).

(3) The forest manager is entitled to:

- Submit requests and comments on proposed forest management plans.
- Amend the forest management plan.
- Propose to the owner, administrator, or forest manager an early renewal or modification of the forest management plan.
- Approve accidental harvesting exceeding the volumes prescribed in the forest management plan for a forest or ownership unit.
- Recommend forest reconstruction procedures if not specified in the forest management plan (Article 19(3)).
- Propose projects for restorative measures.

(4) Support for activities specified in paragraphs 1 to 3 can be provided according to specific regulations."

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

Forest management plans are mandatory, irrespective of the size of the forest land. If the forest owners decide to manage the forest on their own, they are also required to prepare a forest management plan. If the forest owner appoints a manager, in line with Article 47 of the Law 326/2005 of 23 June 2005 on Forests, forest manager oversees the preparation of the forest management plan together with the responsible authorities (see Section 5).

It is important to note that as highlighted in Article 42 of the Slovak Forest Law, the person preparing a forest management plan must fulfil certain criteria, namely:

- "(1) The preparer of the forest management plan must meet the requirement of professional competence as specified in paragraphs 2 to 4 and hold a trade license to perform this activity. The preparer of the forest management plan can be:
- a) A natural person or a legal entity with whom the owner, administrator, forest manager, or public contracting authority has entered into an agreement to prepare the forest management plan,
- b) A legal entity referred to in Article 38(2), based on authorisation from the Ministry, or
- c) The administrator of military forests for forest units under the jurisdiction of the Ministry of Defence (Article 56(2)).
- (2) The prerequisite for the professional competence of a natural person is a second-level university degree in forestry and at least five years of practical experience in forest management planning."

If the forest owner/manager does not fulfil these requirements, they need to appoint a person meeting the criteria to prepare the forest management plan, which will then be approved by the relevant authority. Other prescriptions and rules related to forest management plans are described in Section 5 of this Summary.

- Is there an **obligation to register the responsibility** of forest manager/contractor?
    i. Is registration based on product income?
    ii. Is there a registration fee?

Yes, forest owners must register a forest manager with the local district office if they do not manage the forest themselves following Article 47 of the Law 326/2005 of 23 June 2005 on Forests. Forest owners who choose to manage their forest independently must register as a forest manager and fulfil all associated responsibilities. If the forest is managed by another individual or entity, the appointed manager must also be registered. This registration is not directly linked to income derived from forest products. Instead, it is based on:

- Meeting professional qualifications and experience requirements.
- Passing the relevant examination or qualifying for an exemption.
- Complying with the administrative and professional responsibilities outlined in the law.

Generally, there is an administrative fee linked to the registration of forest manager. According to the Ministry of the Interior, this fee is set at 22€[28].

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

There is not a tax imposed on forest managers arising solely from them being managers. Only if they generate income from the forestry activities, they could be taxed in line with the Law 595/2003 of 31 December 2003 on Income Tax[29].

[28] https://www.minv.sk/?cinnost-odborneho-lesneho-hospodara-1
[29] LAW 595/2003 of 31 December 2003, Income Tax Act, (Zákon č. 595/2003 Z. z. o dani z príjmov)

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

  Article 40(1) of the Law 326/2005 of 23 June 2005 on Forests states that forest management plans are tools for ensuring sustainable forest management, required for all forest areas. The plans are required regardless of the size of the forest, as outlined in Article 39(6).

- Are there other type of plans required such as:
  - ☐ Technical Plan
  - ☐ Financial Plan
  - ☐ Exploitation Plan
  - ☒ Fire prevention Plan
  - ☐ Hunting Plan – Hunting is regulated separately and is not explicitly tied to forest management plans

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

In Slovakia, forest management plans are mandatory for all forest areas, regardless of their size[30].

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

The obligation to prepare a forest management plan is set out in Articles 40-45 of the Law 326/2005 of 23 June 2005 on Forests. As outlined in Article 64(f) of the Forest Law: "The body of state administration for forestry shall impose a fine ranging from 165 euros to 99,580 euros on a legal entity or an individual entrepreneur who: violates obligations in preparing and implementing the forest management plan by failing to meet the criteria for sustainable forest management, maintaining forest management records, or providing data for the purposes of the information system (Articles 40 to 45)". Hence, forest management plans are legally binding and not adhering to sustainable forest management is punishable by law.

- **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.

The responsibility for the implementation of forest management plans is outlined in Articles 40-45 of the Law 326/2005 of 23 June 2005 on Forests:

  - **National Level:** The state, through its forestry administration, is responsible for ensuring the sustainable management of forests. This includes overseeing the creation and

[30] Paluš, H., Parobek, J., Šulek, R., Lichý, J., Šálka, J., 'Understanding Sustainable Forest Management Certification in Slovakia: Forest Owners' Perception of Expectations, Benefits and Problems', *Sustainability*, vol. 10, 2018, p. 2470.

approval of forest management plans. The Ministry of Agriculture and Rural Development, in collaboration with relevant bodies, is involved in organising the preparation of these plans and selecting contractors for their development.

- **Regional and Local Levels: At the regional and local levels, forestry and local authorities ensure that the forest management strategies align with local needs and conditions. Local authorities also participate in consultations and the approval process, especially when the plans impact specific communities or areas with particular protection needs.**
- **State Ownership:** When the forest is state-owned, the responsibility for the creation and approval of the forest management plan lies with the Ministry of Agriculture and the relevant forestry administration. These entities ensure that the plans adhere to national standards and environmental objectives. For example, they are involved in the monitoring and evaluation of the plans, ensuring that the management measures are implemented effectively.
- **Private Ownership:** For privately owned forests, the owner or manager of the forest is responsible for drafting and implementing the forest management plan. However, this plan must be approved by the relevant state forestry authorities, who ensure that the plan meets the required sustainability and environmental criteria. It is important to note that as highlighted in Article 42 of the Slovak Forest Law, the person preparing a forest management plan must fulfil certain criteria, namely:
- "(1) The preparer of the forest management plan must meet the requirement of professional competence as specified in paragraphs 2 to 4 and hold a trade license to perform this activity. The preparer of the forest management plan can be:
- a) A natural person or a legal entity with whom the owner, administrator, forest manager, or public contracting authority has entered into an agreement to prepare the forest management plan,
- b) A legal entity referred to in Article 38(2), based on authorization from the Ministry, or
- c) The administrator of military forests for forest units under the jurisdiction of the Ministry of Defence (Article 56(2)).
- (2) The prerequisite for the professional competence of a natural person is a second-level university degree in forestry and at least five years of practical experience in forest management planning."

If the forest owner/manager does not fulfil these requirements, they need to appoint a person meeting the criteria to prepare the forest management plan.

- **Protected Forests:** Forests designated as protected areas, such as nature reserves or national parks, have additional layers of management responsibility. The Ministry of the Environment or the respective environmental protection authorities are involved in the approval of management plans. These plans must take into account the specific environmental objectives, such as biodiversity conservation, and any applicable European Union regulations or international agreements regarding protected areas.

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

As outlined in the Article 64(f) of the Forest Law: "The body of state administration for forestry shall impose a fine ranging from 165 euros to 99,580 euros on a legal entity or an individual entrepreneur who: violates obligations in preparing and implementing the forest management plan by failing to meet the criteria for sustainable forest management, maintaining forest management records, or providing data for the purposes of the information system (Articles 40 to 45)". Hence, forest management plans are legally binding and not adhering to sustainable forest management is punishable by law and being enforced.

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

Forest managers/owners are required to maintain Forest Management Records (Article 44(1) of the Forest Law), and submit them to the central information system (Article 44(2) of the Forest Law). Forest Management Records should include mainly records of the implementation of planned management measures, as well as unplanned activities and measures carried out in forests, particularly regarding logging and forest cultivation.

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

Forest management plans are typically updated every 10 years (Article 41(3) of the Forest Law). Responsibility: Updates are managed by a designated forest management plan preparer (Article 42 of the Forest Law).

- 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?

According to Article 41(13) of the Forest Law, environmental measures must ensure no negative impacts on protected areas and forest management plans need to ensure adequate protection of protected areas. Additionally, Article 1 of the Forest Law establishes the general obligation of sustainable forest management. Lastly, the Slovak Forest Strategy 2025-2030 also takes into account the EU guidelines and other international conventions.

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

Yes. The criteria and requirements necessary for a forest management plan are outlined in Article 40 of the Law 326/2005 of 23 June 2005 on Forests:

Mandatory Components:
A forest management plan prepared for a forest unit must include the following:

- General Section: Overview of the forest unit.
- Stand Description: Detailed information on the characteristics of forest stands.
- Plan of Management Measures: Includes silvicultural, harvesting, and protective activities.

- Area Tables: Data on forest land areas categorised by type and use.
- Overview Tables: Summary statistics on forest resources and activities.
- Outline and Stand Maps: Visual representation of the forest structure and boundaries.

Optional Components (Prepared with Stakeholders):
Additional sections can be included based on the needs of the forest manager and relevant authorities:

- Harvesting Map: Details on planned timber extraction.
- Evidence Section: Documenting forest management activities.
- Survey and Plan of Forest Road Network: Assessment and planning of access infrastructure.
- Survey and Plan of Stream Channelling: Addressing water flow management in forest areas.
- Plan of Forestry Technical Reclamations: Strategies for landscape rehabilitation.
- Economic Survey: Assessment of the economic impact, including costs of specific management regimes.
- Forest Property Valuation: Estimation of economic and social values, including non-productive forest functions.

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

There is a support mechanism for management plans. The support includes financial assistance through the European Agricultural Fund for Rural Development (Article 40(6) of the Law 326/2005 of 23 June 2005 on Forests).

- 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 assessment is not required for an adoption of a management plan.

- 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?

Generally, forest management plans must consider restrictions and requirements for Natura 2000 sites (Article 41(13)). The specific requirements and rules on protection of Natura 2000 sites are set out in the Law No. 543/2002 of 25 June 2002 on Nature and Landscape Protection. However, specific guidelines for small forest owners do not exist in Slovakia.

6. Sustainable forest management.

6.1. Sustainable forest management definition and forestry practices

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

If yes, please provide the definition, the legal basis and the source (legislation, guidelines, etc) where it has been included in

☒ Yes

☐ No

According to Article 2(i) of Law 326/2005 of 23 June 2005 on Forests, SFM refers to "The management of forests in such a way and to such an extent that their biodiversity, resilience, productive and regenerative capacity, longevity and capacity to fulfil forest functions are maintained or enhanced, taking into account existing natural risks."

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

☐ Yes

☒ No

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

☐ Yes, they can be found here:

☒ No

☐ Other sources defining or implementing Sustainable Forest Management

Slovakia does not have standalone operational guidelines explicitly focusing on SFM. However, the principles of SFM are fully integrated into Forest Management Plans in accordance with Law 326/2005 on Forests. Articles 40–43 of the Forest law define these plans as a tool for ensuring sustainable forest management, focusing on biodiversity conservation, regeneration capacity, and the multifunctionality of forests. Furthermore, Slovakia's Forest Strategy 2025–2030 also emphasises the importance of SFM and within forest planning and presents goals that are aligned with SFM.

- Does your country have a **Forest Strategy and/or Forest Management Policy** setting policy priorities that implement a SFM approach?

☒ Yes, they can be found here: Slovakia's Forest Strategy 2025-2030 can be found on the website of the Ministry of Environment of the Slovak Republic and accessed via this link: https://www.enviroportal.sk/dokument/narodny-lesnicky-program-slovenskej-republiky-pre-obdobie-rokov-2025-2030

☐ No

☐ Other sources setting the Forest strategy/policy

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

As explained, forest owners can either manage the forest on their own or they can appoint a forest manager. In any case they need to register the manager into the register of managers and they are legally obliged to prepare a forest management plan. A forest management plan is a tool used by the state to ensure sustainable forest management. However, forest management plan does not address land ownership or forest manager designation and those need to be agreed separately. All available information about forest management plans and their requirements are presented in Section 5 of this summary.

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

Law 326/2005 of 23 June 2005 on Forests does not specify specific criteria or indicators on achievement of SFM but Article 55 presents the tasks the state performs to ensure sustainable forest management:

"(1) In order to achieve sustainable forest management, the state, from the funds of the state budget, ensures:

a) the loss from forest management and from ensuring the execution of professional forest management (§ 49(5)),

b) forestry research and state tasks related to research and development in forestry,

c) the preparation of forest care programs (§ 40(5)),

d) the development of forest management planning, methods, and procedures for its implementation,

e) comprehensive assessment of the forest condition, including national forest inventory and forest monitoring,

f) the creation and management of the forest management information system,

g) the creation, management, publication, and archiving of thematic state maps related to forestry,

h) the control of forest reproductive material and the protection of genetic resources of forest tree species,

i) forest protection service,

j) monitoring the health condition of forests,

k) aerial fire monitoring, recording of forest fires, and ensuring the fire warning system,

l) large-scale aerial forest protection and the implementation of related restorative measures,

m) care for small watercourses managed by a legal entity established or founded by the ministry, forest technical improvements, damming of streams, and flood protection,

n) the introduction of forest certification systems,

o) specific activities carried out by budgetary and contributory organizations established by the ministry,

p) the preparation of integrated environmental and economic accounts for forests,

q) public engagement in forestry and forest pedagogy,

r) education and consultancy in forestry,

s) fulfilling non-productive functions of forests, activities related to sustainable forest management [§ 2 (i)] and nature-friendly forest management [§ 2 (x)],

t) promoting national interests in international organizations of forest owners and managers."

Additionally, Article 36(4) of the Forest Law mentions that a forest certification system can be used ("To ensure professional and sustainable forest management, forest owners, managers, and managers of forest lands may, under the conditions established by this law, also use a forest certification system").

However, the Slovak Forest Strategy 2025-2030 presents some indicators that are relevant for SFM:

Strategic Goal I: Adapt Forests to Climate Change

1. Specific Goal 1.1 - Improve the effectiveness of forest protection measures in the most threatened stands:
    - Indicator: Stabilised annual volume of accidental wood harvests in forests expressed by a 3-year moving average, with a target of 4.4 million m^3/year by 2030.
2. Specific Goal 1.2 - Achieve the transformation of 10% of forests with unsuitable tree species composition to more resilient mixed forests:
    - Indicator: Progress in transforming the tree species composition on 200,000 hectares of forest stands with unsuitable species composition (endangered spruce and pine stands, oak forests, and hornbeam forests). This is equivalent to 10% of Slovakia's forest area.
    - Indicator of output: 20,000 hectares of pure planting area (replanting) and 100 million trees planted.
3. Specific Goal 1.3 - Ensure the preservation of the gene pool of forest tree species:
    - Indicator: 10 newly established and 10 reconstructed seed orchards or seed stands for collecting seeds from endangered species and their genotypes.

Strategic Goal II: Implement Nature-Based Forest Management

1. Specific Goal 2.1 - Develop nature-based forest management (PBHL) on at least ¼ of the forest area of Slovakia:
    - Indicator: Implemented nature-based forest management on at least 25% of Slovakia's forest area (around 500,000 hectares) by 2030.
2. Specific Goal 2.2 - Create conditions to reduce the negative impact of cervid species on juvenile stages of target tree species:
    - Indicator: Increased share of native oaks and firs in the first growth stage by 30% compared to the current situation (6.5% for firs and 8.25% for oaks) by 2030.

Strategic Goal III: Use Trees on Non-Forest Land to Adapt the Landscape to Climate Change

1. Specific Goal 3.1 - Create conditions to address the status of so-called "white areas":

    - Indicator: 100,000 hectares of current "white areas" converted into forest land by 2030, which corresponds to about 1/3 of the current area of such land.
2. Specific Goal 3.2 - Support the application of agroforestry systems in Slovakia:
    - Indicator: 10,000 hectares of "white areas" transformed into silvopastoral agroforestry systems by 2030.

- 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.

In Slovakia, the main method for voluntary implementation of sustainable forest management is through voluntary forest certification schemes. The two main certification systems active in Slovakia are the Programme for the Endorsement of Forest Certification (PEFC) and the Forest Stewardship Council (FSC). These certifications serve as voluntary verification tools, providing independent assessments of forestry practices to ensure they meet established sustainability standards[31].

Additionally, as outlined in the Law 326/2005 of 23 June 2005 on Forests, all forest managers are required to prepare a forest management plan. Forest management plan is one of the main tools to ensure sustainable forest management. Therefore, when preparing a forest management plan, forest managers need to take into account sustainable forest management practices.

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

First important mechanism supporting the implementation of SFM in Slovakia is financial support available to forest owners. Under Slovak law, forest managers can access financial support from public funds under Law 326/2005 on Forests and Law 280/2017 on Support and Subsidies in Agriculture and Rural Development. This assistance supports silvicultural activities aligned with forest management plans to ensure sustainable forest management (SFM). The state encourages the association of small-scale non-state forest owners for efficient joint management. Funding is provided through the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development, and Slovak state budget co-financing. The Ministry of Agriculture and Rural Development and the Agricultural Payment Agency oversee funding administration, with eligibility based on compliance with SFM principles and efficient forest use. Additionally, some SFM goals and guidelines are presented in the Forest Strategy 2025-2030 and in the Law 326/2005 on Forests.

Turning to monitoring of the SFM implementation, forest certification schemes involve forest owners having their forests evaluated by an independent certification body to ensure their management practices comply with SFM standards[32]. Additionally, as outlined in the Slovak Forest Law, all forest owners/managers are required to prepare a Forest Management Plan. These

[31] Paluš, H., Parobek, J., Šulek, R., Lichý, J., and Šálka, J., "Understanding Sustainable Forest Management Certification in Slovakia: Forest Owners' Perception of Expectations, Benefits and Problems," *Sustainability*, 2018, vol. 10, no. 7, p. 2470.
[32] Paluš, H., Parobek, J., Šulek, R., Lichý, J., and Šálka, J., "Understanding Sustainable Forest Management Certification in Slovakia: Forest Owners' Perception of Expectations, Benefits and Problems," *Sustainability*, 2018, vol. 10, no. 7, p. 2470.

plans are crucial for ensuring Sustainable Forest Management, and for presenting planned forestry activities and their alignment with sustainable practices. Non-compliance with SFM practices is subject to fines as outlines in Article 64(f) of the Law 326/2005 on Forests: "The forestry administration authority shall impose a fine ranging from €165 to €99,580 on a legal entity or a natural person-entrepreneur who: Violates obligations in the preparation and implementation of the forest management program by failing to meet the criteria for sustainable forest management, failing to maintain forestry records, or failing to provide data required for the information system (§ 40 to 45)."

- 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 - Closer-to-nature forestry is supported and encouraged through the application of selection and shelterwood systems, as specified in Article 18(1)(a, b) of the Forest Law. These methods aim to ensure continuous forest cover, natural regeneration, and ecological stability. Specific requirements include small-scale interventions where the renewal element does not exceed 0.2 hectares, except in steep or inaccessible terrains where up to 1.5 hectares is allowed (Article 18(4) of the Forest Law).
  - Clear-cutting – as explained below, clear cutting is only allowed when natural regeneration has proven unsuitable or cannot be achieved efficiently through other management methods.
  - Shelterwood system - The shelterwood system is legally defined and widely used to promote natural regeneration under the canopy of mature trees (Article 18(1)(a) of the Forest Law.)
  - Selective logging - Selective logging involves the removal of individual trees or small groups to maintain a continuous forest structure (Article 18(1)(b) of the Forest Law). It is applicable in forests with favourable conditions for sustainable timber production and natural regeneration, or where such conditions can be established.
  - Afforestation and reforestation to enlarge forest areas - Afforestation and reforestation are mandated in cases of forest restoration. Artificial regeneration must prioritise site-adapted tree species, with a preference for natural regeneration when possible (Article 20(1, 2) of the Forest Law). Forest managers must ensure reforestation of clear-cut areas within two years (three years in protective forests) following harvest (Article 20(4) of the Law 326/2005 on Forests).
  - Controlled burn – not mentioned in the Law 326/2005 on Forests
  - Mandatory salvage logging - Mandatory salvage logging is required when forests are damaged by pests, diseases, or natural disasters (Article 22(2)(c) of the Forest Law). It is critical for mitigating further damage and maintaining forest health. Managers are obliged to report and act promptly to prevent pest proliferation or other adverse effects (Article 22(6) of the Law 326/2005 on Forests).
  - Large-scale clear-cuts exceeding the prescribed maximum size are prohibited (Article 18(3) of the Law 326/2005 on Forests).

- Any management approach reducing canopy cover below 70% is restricted unless specifically justified under objectives like ecological restoration (Article 18(8) of the Law 326/2005 of 23 June 2005 on Forests).

– Are there limitations on the management models to be applied, like clearcuttings or their sizes? **Is there a ban on clear cutting linked to SFM?**

In Slovakia, forest management models, including clear-cutting, are regulated under Law 326/2005 of 23 June 2005. Clear-cutting is not banned outright but is subject to strict limitations and conditions.

According to Article 18(1)(d), clear-cutting involves the one-time harvesting of an entire forest stand or a portion thereof and is allowed only when natural regeneration has proven unsuitable or cannot be achieved efficiently through other management methods. Furthermore, Article 18(2) specifies that this method can be applied only in certain forest types, such as:

- Pine forests,
- Poplar, willow, and black locust forests,
- Energy forests and plantations,
- Forests undergoing reconstruction.

Size limitations for clear-cutting are outlined in Article 18(3):

- Small-scale clear-cutting: The area of a single regeneration unit may not exceed 3 hectares, with a maximum width no greater than twice the average height of the regenerated forest stand.
- Large-scale clear-cutting: The maximum area of a single regeneration unit may not exceed 5 hectares, or up to 7.5 hectares in exceptional cases (e.g., single compartments exceeding 5 hectares).

Overall, the legislation generally promotes less intrusive methods in line with SFM, and clear-cutting is allowed only when natural regeneration has proven unsuitable or cannot be achieved efficiently through other management method.

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

The Slovak Forestry Strategy 2025–2030 specifically integrates biodiversity conservation, ecosystem management, and adaptation strategies into its framework. The strategic and specific goals are correctly interpreted and translated as follows:

1. Strategic Goal I: Adapt Forests Threatened by Climate Change
   - Specific Objective 1.1: Improve the efficiency of forest protection measures in the most threatened stands.
   - Specific Objective 1.2: Transform 10% of forests with unsuitable tree species composition into more resilient mixed forests, contributing directly to conservation efforts.
   - Specific Objective 1.3: Ensure the preservation of the genetic pool of forest tree species, vital for maintaining species diversity.

2. Strategic Goal II: Implement Nature-Friendly Forest Management
- Specific Objective 2.1: Develop a plan to convert at least 25% of Slovakia's forested areas to nature-based forest management, reducing ecological impact while supporting biodiversity.
- Specific Objective 2.2: Create conditions to mitigate the negative impacts of ungulate populations on juvenile stages of target tree species.
3. Strategic Goal XV: Innovate Forest Management Programs
- Specific Objective 15.1: Introduce new governance elements that support participatory management and the sustainable provision of ecosystem services.

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

Slovak legislation imposes clear obligations on forest managers to ensure restoration and mitigation measures after harvest. According to Article 23(3) of Law 326/2005 of 23 June 2005 on Forests, forest managers are required to immediately address any environmental impacts caused by harvesting activities. This includes the restoration of disturbed forest soil, watercourses, and adjacent trees, ensuring that no further damage occurs post-harvest.

Furthermore, Article 24(1)(a) of Forest Law obligates forest managers to implement measures that prevent soil erosion and mitigate other negative effects resulting from timber transportation and storage. These responsibilities aim to maintain the ecological balance and support the sustainable regeneration of forests following harvesting activities.

6.2. "Closer-to-nature" guidelines and practices

(This section relates to the Commission Guidelines on Closer to nature forest management but also Commission guidance on payment schemes for forest ecosystem services both aiming to provide information and guidance for sustainable forest management)

- Has your country incorporated the **newly published Commission guidelines** in their legal or regulatory framework?

No evidence could be identified suggesting that these guidelines have been incorporated into Slovakia's legal or regulatory framework.

- Has your country recognised under law/regulatory measure a closer-to-nature approach in forest management? If yes please provide the source where this is explained and elaborate below.

  ☒ Yes: in the Strategy that can be found here: .....

  ☐ No

Article 2(x) of the Law 326/2005 of 23 June 2005 on Forests defines closer-to-nature approach in forests as "Forestry and regeneration practices aimed at creating and cultivating forests with differentiated age, species, genetic, and spatial structures that, to the greatest extent possible, resemble natural forests characteristic of the conditions of the given location; these practices make maximum use of natural processes, particularly the natural regeneration of tree species,

the regenerative capacity of the forest ecosystem, individual height and diameter growth of trees, the ability for self-reduction, and the morphological variability of forest tree species".

The National Forest Programme 2025-2030 sets the goal of converting 25% of Slovak Forests (approximately 500.000 ha) to closer-to-nature forest management by 2030[33].

- 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 Programme 2025-2030[34]

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

  ☐ No

  Please describe them and elaborate:

On top of converting 25% of Slovak Forests to closer-to-nature Forest Management, the National Forest Programme 2025-2030 also aims to improve the effectiveness of forest protection measures in Slovakia's most vulnerable stands, particularly spruce, pine, and unstable over-thinned forests. This involves targeted actions, including administrative measures, monitoring, preventive strategies, and defensive interventions, to address key natural calamities such as bark beetle outbreaks and wind damage, which are considered harmful by forest management.

The expected outcome is to halt and reverse the adverse trends of forest damage and degradation caused by these natural factors. By 2030, the programme aims to stabilise the annual volume of accidental logging at 4.4 million m^3 per year (calculated as a 3-year rolling average), which represents a 30% reduction compared to the projected levels if no interventions are taken.

Additionally, the National Forest Programme 2025-2030 aims to transform 10% of forests with unsuitable species composition into more resilient mixed forests, prioritising biodiversity enhancement. This involves increasing the share of missing native and pioneer species while controlling the spread of non-native and invasive species. Actions focus on introducing beech and fir into non-native spruce forests in mountainous areas and incorporating native oaks and valuable broadleaf species into poorly composed forests at lower altitudes, such as pine and hornbeam stands. These efforts align with the desired state of habitats of European and national importance.

Approximately 300,000 hectares of Slovak forests, primarily spruce and pine forests, are highly vulnerable to climate change. Trends show the decline of native species like oak and fir in their youngest stages, highlighting the need for intervention. The programme seeks to restore biodiversity, enhance forest resilience, and ensure their ability to provide ecosystem services under changing climatic conditions. The target is to transform 200,000 hectares of forest, equivalent to 10% of Slovakia's forest area, through planting approximately 100 million trees.

The final biodiversity related target of the National Forest Programme 2025-2030 aims to ensure the preservation of the genetic resources of forest tree species and address new threats

[33] https://www.mpsr.sk/download.php?fID=24596
[34] https://www.mpsr.sk/download.php?fID=24596

posed by climate change. This involves identifying and protecting existing genetic resources, as well as recognising and managing new ones. Conservation efforts focus both on in situ preservation, within natural habitats such as gene reserves and seed collection stands, and ex situ preservation, through seed orchards, seed banks, and off-site plantations for valuable and endangered species.

Currently, Slovakia safeguards genetic resources in situ across 18,762 hectares of gene reserves and 69,513 hectares of temporary seed collection stands. Ex situ conservation includes 131 seed stands and 64 seed orchards for seven key tree species. However, some genetic resources face significant risks, with 6,500 hectares of recognised stands lost in the past five years due to forest calamities.

The programme aims to restore and expand genetic resources by establishing 10 new seed stands or orchards and reconstructing 10 existing ones by 2030. These efforts will support forest resilience, maintain genetic diversity, and enhance long-term ecosystem functions, including biodiversity preservation and climate adaptation.

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?

Slovakia has several strategic objectives that set specific climate change targets for sustainable forest management. These objectives are explained in the National Forest Programme 2025-2030 and focus on increasing forest resilience, mitigating climate change impacts, and adapting forestry practices to ensure long-term sustainability. While many of these targets overlap with biodiversity goals, they also include measures unrelated to biodiversity, addressing forest protection, carbon sequestration, and land-use transitions.

The National Forest Programme 2025-2030 outlines key objectives, including stabilising the health of forests most vulnerable to climate change, such as coniferous forests like spruce and pine, which have been severely impacted by climate extremes and bark beetle outbreaks. By 2030, the programme aims to reduce accidental logging volumes to 4.4 million m^3 per year, a 30% reduction compared to the projected levels without interventions. This reduction is critical for Slovakia to meet its commitment under the LULUCF Regulation, which requires net sequestration of 6.8 million tons of CO_2 equivalents by 2030.

Another important target involves transforming land use on non-forested areas covered with woody vegetation, often referred to as "white areas." These areas, covering approximately 300,000 hectares, contribute to climate mitigation through carbon sequestration and increased biodiversity. The programme aims to formally integrate 100,000 hectares of these lands into the forestry system or convert them into agroforestry systems and green infrastructure. This transition requires legislative and functional adjustments, including creating methodologies for inventorying and classifying these areas and introducing financial incentives to encourage landowners to align land use with ecological objectives.

Slovakia is also addressing the impacts of climate change on agricultural lands through the promotion of agroforestry systems. These systems combine agricultural production with the use of trees to stabilise ecosystems, improve microclimates, and enhance water retention. The programme envisions converting 10,000 hectares of "white areas" into silvopastoral systems by 2030, creating pilot projects to demonstrate the viability and benefits of agroforestry in mitigating climate change.

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?

The procedural rights and obligations related to the transfer of ownership rights to real estate are regulated by Act No. 162/1995 Coll. Act of the National Council of the Slovak Republic on the Real Estate Cadastre and on the Registration of Ownership and Other Rights to Real Estate (Cadastral Law).

There are a few limitations when selling and buying real estate in Slovakia including forest land. While foreign individuals and legal entities are permitted to own real estate in Slovakia, specific laws impose restrictions on foreign ownership in certain cases. For instance, Law 140/2014 of 31 May 2014 on the Acquisition of Agricultural Land prohibits ownership of agricultural land by countries, citizens, residents, or entities based in countries that do not grant similar ownership rights to Slovak citizens, residents, or entities[35]. These restrictions do not apply to inherited property or to individuals and entities from EU member states, the European Economic Area, Switzerland, or countries covered by international agreements binding on Slovakia.

Additionally, Article 23 of the Law 49/2002 of 2 February 2002 on the Protection of Monuments Fund stipulates the following:

"Pre-emption Right of the State to Purchase a Cultural Monument

1. If the owner intends to sell a cultural monument or a part of it, they are required to offer it in writing to the state, represented by the Ministry. The offer must include all terms and conditions.
2. If the state accepts the offer, a state organisation designated by the Ministry is obligated to conclude a purchase agreement with the owner of the cultural monument within 90 days from the date the offer is accepted, unless agreed otherwise.
3. The state must pay the price offered by another buyer for the cultural monument, unless otherwise agreed. If the state cannot fulfil the conditions offered in addition to the price, and these conditions cannot be compensated with an estimated value, the pre-emption right expires.)
4. If the state does not accept the offer within 60 days of its receipt, the pre-emption right expires."[36]

[35] LAW No 140 of 31 May 2014, Act on Acquisition of Ownership of Agricultural Land (Zákon č. 140/2014 Z. z. Zákon o nadobúdaní vlastníctva poľnohospodárskeho pozemku)
[36] LAW No. 49 of 2 February 2002, Act on the Protection of the Monuments Fund (Zákon č. 49/2002 Z. z. Zákon o ochrane pamiatkového fondu)

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

There are restrictions on the division of land by sale or inheritance. Article 23(1) of the Law 180/1995 of 24 August 1995 on Certain Measures for Arranging Ownership Relations to Land states the following: "Unless otherwise stipulated by this law, the division of existing plots of land specified in § 21(1) cannot result in a plot smaller than 3,000 m^2 for agricultural land or smaller than 5,000 m^2 for forest land, whether through legal action, a court decision on the settlement of co-ownership, or a decision on inheritance."[37]

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

In Slovakia, information related to forest land market is provided by:

1. Ministry of Agriculture and Rural Development of the Slovak Republic (Ministerstvo pôdohospodárstva a rozvoja vidieka SR)
2. State forests of the Slovak Republic (LESY Slovenskej republiky, štátny podnik)
5. Union of Regional Associations of Non-State Forest Owners in Slovakia (Únia regionálnych združení vlastníkov neštátnych lesov Slovenska)
6. Association of Municipal Forests of the Slovak Republic (Združenie obecných lesov SR)
7. National Forest Centre (Národné lesnícke centrum)
8. Slovak Forestry Chamber (Slovenská lesnícka komora)

- 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 entities directly equivalent to "forest land banks" or dedicated advisory bodies like those found under the Common Agricultural Policy (CAP). The National Forest Center could be considered as a relevant advisory body since acts as a central advisory body for forest management.

The quantity of forest land that is transferred and the pricing of these transactions are typically neither centralised nor consistently accessible in Slovakia.

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

Yes, forest land leasing is regulated by Law 504/2003 of 2 December 2003 on lease of agricultural land, agricultural enterprises, and forest land[38]. The regulation of forest land leasing is integrated into a unified legal framework alongside agricultural land.

[37] LAW No. 180 of 24 August 1995, Act of the National Council of the Slovak Republic on Certain Measures for Arranging Ownership Relations to Land (Zákon č. 180/1995 Z. z. Zákon Národnej rady Slovenskej republiky o niektorých opatreniach na usporiadanie vlastníctva k pozemkom)

[38] LAW No. 504 of 2 December 2003, Act on the Lease of Agricultural Land, Agricultural Enterprises, and Forest Land, and on Amendments to Certain Acts (Zákon č. 504/2003 Z. z. Zákon o nájme poľnohospodárskych pozemkov, poľnohospodárskeho podniku a lesných pozemkov a o zmene niektorých zákonov)

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

Based on a review of Slovak legislation, and especially the Law 326/2005 of 23 June 2005 on Forests, insurance of forest land or forest activities is not compulsory. However, a variety of insurance companies provide such insurance[39].

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

No relevant regulations were identified.

[39] https://insr.sk/poistenie-firiem/poistenie-polnohospodarskych-rizik/

8. Forest companies, Forest incentives and taxation.

Forest Companies

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

In Slovakia, Law 297/2011 of 7 September 2011 issued by the Ministry of Agriculture and Rural Development of the Slovak Republic on Forest Management Records[40] mandates regular monitoring and documentation of forest management activities. This legal framework ensures systematic recording of:

- The condition of forests,
- Implementation of planned and unplanned forestry measures,
- Reforestation and silvicultural treatments,
- Forest protection efforts and pest control,
- Timber harvesting and other forestry operations.

However, Slovakia does not currently have a dedicated public register specifically for forest industries or forest contractors. Therefore, information on these entities must be sought through the Business Register of the Slovak Republic, which includes all businesses operating in Slovakia, including those related to forestry[41].

- 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?

In Slovakia, forest ownership, cooperatives, and companies involved in forestry are governed by a combination of general and sector-specific legislation.

Forest ownership and management are primarily regulated under Law 326/2005 of 23 June 2005 on Forests, which lays down rules for sustainable forest management, conservation, and the responsibilities of forest owners. The act includes provisions addressing forest cooperatives, which are a traditional form of shared forest ownership. These cooperatives are specifically governed by the Law 97/2013 of 26 March 2013 on Land Communities, which regulates their formation, operation, and management.

For companies engaged in forestry, general business activities fall under the scope of Law 513/1991 of 5 November 1991 on Commercial Code[42]. This law governs the establishment, operation, and dissolution of legal entities such as limited liability companies or joint-stock companies, which may engage in forestry as part of their business activities.

[40] Law No 297/2011 of 7 September 2011, on Forest Management Records (Vyhláška č. 297/2011 Z. z. o lesnej hospodárskej evidencii)
[41] https://www.orsr.sk/
[42] Law No. 513/1991 of 5 November 1991, Commercial Code (Zákon č. 513/1991 Z. z. Obchodný zákonník).

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

In Slovakia, small forest owners can establish themselves as forest companies and engage in forestry activities regardless of the size of their forest holdings. The primary legislation governing business activities, including forestry, is the Law 513/1991 of 5 November 1991 on Commercial Code. It regulates their establishment, functioning and management.

Forest incentives and taxation

In Slovakia, incentives and taxation measures aimed at promoting sustainable forest management are outlined in national legislation, particularly in Law 326/2005 of 23 June on Forests and Law 280/2017 of 21 November on Support and Subsidies in Agriculture and Rural Development. These laws establish the framework for financial support, which is primarily directed at forest managers engaging in silvicultural practices aligned with forest management plans. This financial assistance aims to encourage sustainable practices while ensuring the effective use of forest resources.

The state supports non-state forest owners, with particular emphasis on small-scale landholders, by fostering their collaboration through associations. These associations are intended to facilitate efficient and rational joint forest management, improving both sustainability and economic outcomes. Financial aid is provided through various mechanisms, including funding from the European Agricultural Guarantee Fund, the European Agricultural Fund for Rural Development, and co-financing from the Slovak state budget[43].

The implementation and monitoring of these incentives, as well as the administration of related applications, are overseen by the Ministry of Agriculture and Rural Development and the Agricultural Payment Agency. To qualify for support, forest owners and managers must generally comply with forest management plans and demonstrate efficient forest utilisation[44].

Slovak forest owners can benefit from property tax reductions for forests designated as protected or serving special purposes, provided they submit a formal application (see Section 4.4.). Lastly, forest owners can participate in Forest Certification Schemes to get a recognition for their sustainable management practices.

– 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.

All information about financial support to forest managers and owners was presented in Section 4.2 on legal rights of forest holders/owners. It was not possible to find information on how the total amount paid compares to the amount defined as necessary at the Prioritised Actions Framework.

What taxes are applicable to Forest companies and forest owners?

Following taxes are applicable to Forest companies and forest owners:

[43] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021
[44] Bunčák, P., *Základné znalosti vlastníka lesa*, Národné lesnícke centrum – Ústav lesníckeho poradenstva a vzdelávania, Zvolen, 2021

1. Corporate Income Tax (for forest companies) and personal income tax (forest owners who generate income from their forest):
- Law No. 595/2003 of 4 December 2003 on Income Tax, as amended[45].
- Tax rates specified in Article 15 of the Law on Income Tax
2. Value-Added Tax (VAT):
- Law No. 222/2004 of 6 April 2004 on Value Added Tax, as amended[46].
- A VAT tax applied to the sale of timber and related products. The basic rate of tax on goods and services is 20% of the tax base as indicated in Article 27(1) of the Law on Value Added Tax.
3. Real Estate Tax:
- Law No. 582/2004 of 1 November 2004 on Local Taxes and Local Fees for Municipal Waste and Small Construction Waste
- The tax rate for forest land ownership is set at 0.25% (Article 8).

[45] Law No. 595/2003 of 4 December 2003, Income Tax Act (Zákon č. 595/2003 Z. z. o dani z príjmov).
[46] Law No. 222/2004 of 6 April 2004, Act on Value Added Tax (Zákon č. 222/2004 Z. z. Zákon o dani z pridanej hodnoty).

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.

The primary legislation ensuring compliance with legal requirements on forest management is Law 326/2005 of 23 June 2005 on Forests.

This Law also regulates sanctions. Article 64 specifies the following: “The forestry state administration authority shall impose a fine ranging from 165 euros to 99,580 euros on a legal entity or a self-employed person who:

a) uses forest land for purposes other than fulfilling the functions of forests without a decision from the forestry state administration authority on exclusion or restriction of use, or prevents or restricts its use for the fulfilment of forest functions (Article 7),

b) fails to fulfil the obligations regarding logging (Article 22 and 23), timber transportation and storage (Article 24), or the accessibility of forests and use of forest roads (Article 25),

c) fails to fulfil the obligations or measures of the forestry state administration authorities for forest protection (Article 28),

d) uses reproductive material that does not meet the conditions set by special regulations for the restoration of forests or afforestation of land declared as forest land,

e) damages forest property (Article 31 para. 2) or otherwise impedes the operation of forest management,

f) violates obligations related to the preparation and implementation of the forest care program by failing to meet the criteria for sustainable forest management, keeping forest management records, or providing data for the information system (Article 40 to 45),

g) fails to meet other obligations established by this law or imposed under it, or the measures of the forestry state administration authority and forestry conservation service.”

Article 56 of the Law 326/2005 of 23 June 2005 on Forests specifies the authorities in charge of the forestry state administration:

“(1) State administration in the field of forestry is carried out by:

c) the district office,

b) the district office in the seat of the region,

a) the Ministry of Agriculture and Rural Development,

d) the Slovak Forestry and Timber Inspection (hereinafter referred to as the "Inspection").

(2) The state administration in the field of forestry on military forests, within the jurisdiction of the district office in the seat of the region and the district office, is carried out by the Ministry of Defence; a decision issued by the Ministry of Defence in an administrative proceeding may be appealed, and the appeal will be decided by the Minister of Defence of the Slovak Republic. The

Ministry of Defence also grants consent for the sale, exchange, transfer of management, lease, and lending of other property owned by the state (Article 50a (2)).

(3) The authorities referred to in paragraph 1 also carry out state administration in the scope established by special regulations."

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?

- **Complex Forest Ownership Structure: Slovakia has a very complex forest ownership structure with a high proportion of small forest plots. Small plots often have multiple unknown owners, complicating their management. This ownership fragmentation hinders effective forest management and the implementation of sustainable forest management.**
- **Unresolved Restitution Processes: Persistent issues with land restitution following 1989 result in unclear ownership for 15–18% of forests. This uncertainty complicates long-term planning and investment in SFM and the coordination and implementation of coherent management strategies characteristic of the closer-to-nature approach.**
- **Limited Land Consolidation Programs: Despite the existence of legal tools for land consolidation, their implementation is slow and inefficient. Clear programs and sufficient financial support are lacking. According to a consulted forestry association, there are several legislative and procedural issues: 1) complicated process; 2) organisational obstacles; 3) delays in tenders and their announcement; 4) financial barriers. Although the state finances the ordered land consolidation, delays in drawing subsidies slow down the entire process.**
- **Insufficient guidelines targeted towards small forest owners:** Even though Slovak Forest Law covers SFM and it is also analysed in the Slovak Forest Strategy 2025-2030, it could be useful to publish more guidelines for small forest owners.

Factors Enabling SFM Implementation:

- **Legal Requirement for Forest Management Plans: Law 326/2005 of 23 June 2005 on Forests mandates the development of forest management plans for all forest areas, regardless of their size. These plans must comply with SFM principles, and non-compliance is subject to penalties.**
- **Financial Support**: Forest owners and managers have access to public financial support for implementing measures aligned with SFM. This support includes funding for forest regeneration, biodiversity protection, and climate change adaptation.
- **Voluntary Certification Systems**: Forest certification systems, such as PEFC and FSC, provide tools for verifying and promoting SFM. These systems allow forest owners to demonstrate that their management practices are sustainable.
- **National Forestry Program:** The Slovak Forest Strategy 2025–2030 defines strategic goals and measures to support SFM. These goals include biodiversity conservation, climate change adaptation, and the development of close-to-nature forest management.

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

  Several legal and regulatory barriers may hinder the implementation of close-to-nature forest management in Slovakia:
  - **Complex Forest Ownership Structure**: Slovakia has a fragmented forest ownership structure with a high proportion of small forest parcels. This fragmentation complicates coordination and the implementation of unified management strategies characteristic of close-to-nature approaches.
  - **Unresolved Restitution Processes**: As much as 15–18% of forests have unclear ownership due to unfinished restitution processes. This uncertainty undermines long-term planning and investment in close-to-nature management, which requires long-term commitments.
  - **Limited Land Consolidation**: Land consolidation programs that could enhance management efficiency and facilitate close-to-nature approaches are underdeveloped and inadequately implemented. A clear strategy and financial support for consolidation are lacking.
  - **Lack of Specific Guidelines**: Detailed guidance for small forest owners and managers to implement close-to-nature practices is missing. General guidelines for sustainable forest management exist but are not specific enough for close-to-nature approaches.

  The following steps could help a successful Implementation of Close-to-Nature Forest Management in Slovakia:
  - Simplify land consolidation and approval processes.
  - Develop and promote specific guidelines for close-to-nature management, focusing on small forest owners.
  - Increase financial support and simplify access to funding tools.
  - Strengthen education and advisory services on close-to-nature forest management.

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

Several key legal factors can be identified that support the implementation of close-to-nature forest management in Slovakia.

- **The Law No. 326/2005 of 23 June 2005 on Forests serves as the primary legislative framework for forestry in Slovakia. The Act defines sustainable forest management (SFM) as the fundamental principle and goal of forestry. It explicitly outlines close-to-nature forest management.**
- The **National Forestry Program for 2025–2030** sets a target of converting 25% of Slovakia's forests to close-to-nature management by 2030. This goal is embedded in the program's strategy and aims to enhance biodiversity, stability, and resilience of forest ecosystems.
- **Requirement for Forest Management Plans: Law 326/2005 of 23 June 2005 on Forests mandates the preparation of forest management plans for all forest areas, regardless of**

their size. These plans must align with SFM principles and consider the requirements for nature and biodiversity conservation. The implementation of close-to-nature management can be integrated into these plans.

- **Financial Support**: Forest owners and managers have access to public funding for measures aligned with SFM, including support for forest restoration, biodiversity protection, and climate change adaptation. These financial incentives can also be used to promote the implementation of close-to-nature forest management.

10.2. Legal or regulatory gaps in national forest legislation

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

The Slovak Forest legislation provides a basic framework for sustainable forest management (SFM). However, there are a few challenges and gaps that need to be addressed, namely:

- **Absence of Specific Programs for Forest Land Consolidation**: While general land consolidation legislation exists, there are no targeted programs specifically focused on forest land consolidation. This complicates effective management, particularly for small forest owners, and hinders the implementation of close-to-nature forest management.
- **Unclear Forest Ownership**: Ongoing restitution processes result in unclear ownership for 15–18% of forests. This issue hampers long-term planning and investment in SFM.
- **Lack of Specific Guidelines for Close-to-Nature Management**: Although the law defines close-to-nature forest management, detailed guidelines and practical examples for forest owners and managers, especially small owners, are missing.
- **Insufficient Support for Small Forest Owners: While general financial support for SFM exists, there are no targeted tools and programs addressing the specific needs of small forest owners. Two consulted forestry associations affirm that if the forest ownership is small, it is not possible to produce a yield from the forests that covers the costs of a professional forester and other tax burdens.**
- **Weak Enforcement of Regulations**: While the law imposes penalties for violations of SFM regulations, control and enforcement mechanisms could be more effective.

National experts on forest legislation and references

- **Please provide the names and contacts of 3 to 5 experts in forest legislation in your country**,
  - **Milan Zúbrik :** is a member of the Forest Research Institute Zvolen, where he specializes in forest protection and wildlife management. Additionally, he is also a specialist in leaf-eating and mammalian insects: zubrik@nlcsk.org
  - **Andrej Kunca**: is a member of the Forest Research Institute Zvolen, where he specializes in the Forestry Conservation Service. Additionally, he is also a specialist in phytopathogenic organisms: kunca@nlcsk.org
  - **Rastislav Rasi**: Deputy Director of the National Forest Centre: rastislav.rasi@nlcsk.org
  - **Miriam Maľova**: is a member of the Forest Research Institute Zvolen, where she specializes in forest protection and wildlife management. Additionally, she is also a specialist in weed control: malova@nlcsk.org

- 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.
  - Ambrušová, L., Dobšinská, Z., Sarvašová, Z., Hricová, Z., & Šálka, J., *Forest Land Ownership Change in Slovakia.* (2015) COST Action FP1201 FACESMAP Country Report, European Forest Institute Central-East and South-East European Regional Office, Vienna. 40 pages. Online publication.
  - Bunčák, P., *Basic Knowledge for Forest Owners.* (First Edition) National Forest Centre – Institute for Forest Consulting and Education, Zvolen. 47 pages. ISBN 978-8-8093-333-3. Printed by Popradská tlačiareň, vydavateľstvo s. r. o. Online publication.
  - Paluš, H., Parobek, J., Šulek, R., Lichý, J., & Šálka, J., *Understanding Sustainable Forest Management Certification in Slovakia: Forest Owners' Perception of Expectations, Benefits and Problems.* (2018) *Sustainability*, vol. 10, no. 7, article 2470. 14 pages. Online publication.

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