



Ministerial Conference on the Protection of Forests in Europe

## Reporting on the pan-European Qualitative Indicators for Sustainable Forest Management

A special request is related to any foreseen changes related to policies, institutions and instruments until December 2014. Please select the button to provide such information.

Yes  No

**COUNTRY:** Denmark

**DATE OF SUBMISSION:** 19/ 12/ 2014

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 Organization  
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 Email

**Deadline for submission :**

## PART I: Policies for Sustainable Forest Management (SFM)

### A1. National forest programmes (NFP) or similar and related forest policies

NFP or similar process for forest related dialogue, policy development & implementation

**Existence of NFP process or of similar process**

- Formal NFP process  
 Process explicitly guided by the FOREST EUROPE NFP principles  
 Similar process  
 Other. Please specify:

**Name of NFP or similar process**

Name:  
 Internet Link: <http://www.skovdebat.dk>

Starting year: 2014

<b>Main formal decision making body of the process</b>	<input type="checkbox"/> Body with members other than Ministry responsible for forestry <input checked="" type="checkbox"/> Ministry responsible for forestry <input type="checkbox"/> Similar process <input type="checkbox"/> Other. Please specify:												
<b>Significant changes related to the NFP process or similar since 2011</b>	<p>Yes <input type="radio"/> No <input checked="" type="radio"/></p> <p>If yes, please describe the reason/s for and type of changes [max.100 words]</p> <p>In 2012/2013 it was decided to start a process for a new National Forest Programme with stakeholder participation. Findings from ad hoc advisory board on Forest Policy Development have been a basis and inspiration for the revision of the Danish NFP. This work has been going on in 2014 and a new National Forest Programme is planned early 2015. For this reason it is not possible to describe the changes more specific but the structure of the programme is planned to follow the structure of the FE criteria for SFM.</p>												
<b>Key lessons learned on the NFP process or similar</b>	<p>Please specify [max. 100 words], particularly on the NFP principles related to NFP as iterative process, stakeholder participation and approaches to inter-sectoral coordination and collaboration:</p> <p>We find it necessary and valuable with an open process with stakeholder participation as it contributes to a broader knowledge of forest policy in general and accept of the final programme.</p>												
<b>Comments on the NFP or similar process</b>	<p>Please explain [max. 100 words] and provide reference documents when relevant:</p> <p>The process and the final NFP enables a forest policy where all aspects of sustainable forest management can be taken into consideration and be weighed and balanced</p>												
<b>Main Forest policy <u>document</u> (national forest programme document, forest policy statement, strategy or other)</b>													
<b>Existence of forest policy document (other than law)</b>	Yes <input checked="" type="radio"/> No <input type="radio"/>												
<b>Title of main forest policy document and internet links</b>	Name: "Danmarks Nationale Skovprogram 2002" Internet Link: <a href="http://www.skovognatur.dk/Udgivelser/Tidligere/2002/dns.htm">www.skovognatur.dk/Udgivelser/Tidligere/2002/dns.htm</a> <a href="http://www.skovognatur.dk/Udgivelser/Tidligere/2002/forestprogram.htm">www.skovognatur.dk/Udgivelser/Tidligere/2002/forestprogram.htm</a>												
<b>Forest policy document development process</b>	<input type="checkbox"/> formal NFP process or process explicitly guided by NFP principles <input checked="" type="checkbox"/> process similar to NFP or other process												
<b>Name of endorsing/authorizing/enacting institution of the main forest policy document</b>	<input type="checkbox"/> Parliament <input type="checkbox"/> Council of Ministers or similar <input checked="" type="checkbox"/> Minister responsible for forestry <input type="checkbox"/> Forestry Department or similar <input type="checkbox"/> Other. Please specify: <span style="float: right;">Date of endorsement / authorization / enactment 2002</span>												
<b>Evaluation of policy implementation</b>	<input type="checkbox"/> Periodically, pre-specified in the NFP document <input checked="" type="checkbox"/> Periodically, but not pre-specified <input type="checkbox"/> Not specified, not planned <input type="checkbox"/> Other												
<b>Is there explicit reference to FOREST EUROPE instruments in the forest policy document?</b>	<table border="0"> <tr> <td>FOREST EUROPE definition of SFM</td> <td>Yes <input checked="" type="radio"/> No <input type="radio"/></td> </tr> <tr> <td>FOREST EUROPE criteria and indicators for SFM</td> <td>Yes <input checked="" type="radio"/> No <input type="radio"/></td> </tr> <tr> <td>FOREST EUROPE guidelines for NFPs</td> <td>Yes <input type="radio"/> No <input checked="" type="radio"/></td> </tr> <tr> <td>FOREST EUROPE Classification of Protected and Protective Forests and Other Wooded Land</td> <td>Yes <input checked="" type="radio"/> No <input type="radio"/></td> </tr> <tr> <td>FOREST EUROPE Pan-European Operational Level Guidelines for Sustainable Forest Management</td> <td>Yes <input type="radio"/> No <input checked="" type="radio"/></td> </tr> <tr> <td>FOREST EUROPE Pan-European Guidelines for Afforestation and Reforestation</td> <td>Yes <input type="radio"/> No <input checked="" type="radio"/></td> </tr> </table>	FOREST EUROPE definition of SFM	Yes <input checked="" type="radio"/> No <input type="radio"/>	FOREST EUROPE criteria and indicators for SFM	Yes <input checked="" type="radio"/> No <input type="radio"/>	FOREST EUROPE guidelines for NFPs	Yes <input type="radio"/> No <input checked="" type="radio"/>	FOREST EUROPE Classification of Protected and Protective Forests and Other Wooded Land	Yes <input checked="" type="radio"/> No <input type="radio"/>	FOREST EUROPE Pan-European Operational Level Guidelines for Sustainable Forest Management	Yes <input type="radio"/> No <input checked="" type="radio"/>	FOREST EUROPE Pan-European Guidelines for Afforestation and Reforestation	Yes <input type="radio"/> No <input checked="" type="radio"/>
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FOREST EUROPE Pan-European Guidelines for Afforestation and Reforestation	Yes <input type="radio"/> No <input checked="" type="radio"/>												

If the responsibility for forest policy is decentralized:

Existence of formally endorsed subnational forest policy document(s)

Yes  No

**Significant changes related to main forest policy document since 2011**

Yes  No

If yes, please describe the reason/s for and type of changes [max. 100 words]:

A new forest programme is in progress and planned to be final early 2015

**Comments on the main forest policy document**

Please explain [max. 100 words] and provide reference documents where relevant:

**Policy objectives by policy area**

**Policy areas**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

**B1. Land use and forest area**

An increase in forest landscapes to 20-25% within 80-100 years

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

**B2. Carbon balance**

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

**B3. Health and vitality**

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

**B4. Production and use of wood**

Consumption of energy from wood to increase by 60% within 2020 (from 2007 level)

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B5. Production and use of non-wood goods and services**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B6. Biodiversity**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

10% of the forest area will have biodiversity as the primary purpose

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B7. Protective forests**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B8. Economic viability**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B9. Employment (incl. safety and health)**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B10. Public awareness and participation**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B11. Research, training and education**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Use state forests to test and develop forest management methods and principles

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**B12. Cultural and spiritual values**

Are there any specifically stated policy objectives in relation to each policy area:

Yes  No

If yes, please specify and provide quantified targets, if any:

Conserve the cultural heritage in forests

Are there any significant changes in main policy objectives since 2011

Yes  No

If yes, please describe and include reason/s for the changes

**Comments**

Please explain and provide reference documents where relevant:

The overall objective of the Danish Forest Act is to maintain and duely care for the Danish Forests and to increase the Danish Forest Cover as well as to promote sustainable management of Danish forests. This includes: 1) the establishment of robust forests, 2) promotion of forest production 3) promotion of forest biological diversity and 4) promotion of cultural, recreational and other forest values. In public forests a special priority are to be given to objective 3 and 4 above. This latter element (special obligation for public forests on objectives 3 and 4) was underlined in a revised vision for the Forest and Nature Agency in 2008.

**Key measures and lessons learnt per policy area**

Policy areas	Key measures taken on implementing the policy since 2011	Key lessons learnt
	If yes, please specify [max. 100 words]	Please explain [max. 100 words] and provide reference documents where relevant.

**B1. Land use and forest area**

Key measures taken on implementing the policy since 2011

Yes  No

If yes, please specify

**Key lessons learnt. Please explain and provide reference documents where relevant.**

**B2. Carbon balance**

Key measures taken on implementing the policy since 2011

Yes  No

**Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B3. Health and vitality**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B4. Production and use of wood**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B5. Production and use of non-wood goods and services**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B6. Biodiversity**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B7. Protective forests**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B8. Economic viability**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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**B9. Employment (incl. safety and health)**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.**

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Key measures taken on implementing the policy since 2011

**B10. Public awareness and participation**Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.****B11. Research, training and education**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.****B12. Cultural and spiritual values**

Key measures taken on implementing the policy since 2011

Yes  No **Key lessons learnt. Please explain and provide reference documents where relevant.****Comments**

Please explain [max. 100 words] and provide reference documents where relevant:

**PART II: Overall institutional frameworks and by policy area****A2. Institutional frameworks**

	Please specify the type of forest-related institutional arrangements	Part of Ministry	Sub-national ministries or bodies	Other body. Please specify
	- forest policy administration	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- legislative supervision & enforcement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- support to private forest management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- management of public forests	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	Other. Please specify:			
Government bodies	Please specify the level of main responsibility	Central government	Subnational governments	Other. (please specify in comments below)
	- administering forest policy development and implementation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- legislative supervision & enforcement	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
	- support to private forest management	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

- management of public forests



Comments [max. 100 words]

Name or group/type <sup>1</sup> :Forest-related staff <sup>2</sup> (2013, Full time equivalent)

Total [estimate]

...of which forest administration <sup>3</sup>

...of which management of public forests

...of which public forest research,  
education and training institutions

... of which others

**Resources and capacity of  
public organizations related  
to forests****Significant changes in the  
institutional framework,  
public and private, since  
2011**Yes  No 

If yes, please describe and incl. reason/s for the changes [max. 100 words]

**Comments**

Please explain [max. 100 words] and provide reference documents where relevant.

**Institutional frameworks per policy area****Significant changes in institutional frameworks since 2011****B1. Land use and forest area**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B2. Carbon balance**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B3. Health and vitality**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B4. Production and use of wood**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B5. Production and use of non-  
wood goods and services**Yes  No 

If yes, please describe and incl. reason/s for the changes



**B6. Biodiversity** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B7. Protective forests** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B8. Economic viability** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B9. Employment (incl. safety and health)** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B10. Public awareness and participation** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B11. Research, training and education** Yes  No   
If yes, please describe and incl. reason/s for the changes

**B12. Cultural and spiritual values** Yes  No   
If yes, please describe and incl. reason/s for the changes

**Comments** Please explain [max. 100 words] and provide reference documents where relevant:

### PART III: Overall legal/regulatory frameworks and international commitments and by policy area

#### A3. Legal/regulatory frameworks and international commitments

##### Legal/regulatory frameworks

**General characteristics of legal/regulatory framework: formal authority on main forest matters is laid down... [multiple answers possible]**

in constitution  in legislation enacted by parliament  in administrative decrees / regulations only

Other:

at central government level  at federal level  other

Name and reference to legal document

Danish Forest Act of 2004, see: <http://www.skovognatur.dk/International/English/Forestry/>

Main changes from previous legal act

The Forest Act of 2004 builds on key principles established in the Danish Forest Act of 1805. The most important key principle was the designation of so called permanent forest areas. Originally the Forest Act established rather rigorous principles for forest management on all permanent forest lands. However, in 2004 a more liberal legislation was introduced, which allowed for a better adaptation to local circumstances and more freedom of choice for the owners, whilst maintaining the principles of permanent forest areas.

**Main forest and SFM related legal/regulatory act with national scope (e.g. Forest**

law, act or code)

Thus it was, inter alia, allowed to keep upto 10 % of the forest area as open habitats (more rich in biodiv).

Date of enactment

2004

Date of latest amendment

2014 (technicalities)

Yes/fully No

Are the following FOREST EUROPE instruments explicitly referred to in the [national?] legal/regulatory framework?

FOREST EUROPE Definition of SFM

FOREST EUROPE C&amp;I for SFM

Other

Significant changes in the legal/regulatory framework since 2011

Yes  No 

If yes, please describe and incl. reason/s for the changes

Comments

Please explain and provide reference documents where relevant.

International commitments

Significant initiatives undertaken since 2011 in implementation of international commitments related to forests signed by your country

Yes  No 

If yes, please specify [max. 100 words]

Comments

Please explain [max. 100 words] and provide reference documents where relevant:

Legal/regulatory frameworks per policy area

Significant changes in institutional frameworks since 2011

B1. Land use and forest area

Yes  No 

If yes, please describe and incl. reason/s for the changes

B2. Carbon balance

Yes  No 

If yes, please describe and incl. reason/s for the changes

B3. Health and vitality

Yes  No 

If yes, please describe and incl. reason/s for the changes

Yes  No **B4. Production and use of wood**

If yes, please describe and incl. reason/s for the changes

New legislation implementing EUTR and FLEGT-licences.  
 link:<https://www.retsinformation.dk/Forms/R0710.aspx?id=144423> New binding rules for central government for procurement of sustainable timber and timber products. New updated guidelines on public procurement of timber. <http://eng.naturstyrelsen.dk/topics/forestry/>

Yes  No **B5. Production and use of non-wood goods and services**

If yes, please describe and incl. reason/s for the changes

Yes  No **B6. Biodiversity**

If yes, please describe and incl. reason/s for the changes

Yes  No **B7. Protective forests**

If yes, please describe and incl. reason/s for the changes

Yes  No **B8. Economic viability**

If yes, please describe and incl. reason/s for the changes

Yes  No **B9. Employment (incl. safety and health)**

If yes, please describe and incl. reason/s for the changes

Yes  No **B10. Public awareness and participation**

If yes, please describe and incl. reason/s for the changes

Yes  No **B11. Research, training and education**

If yes, please describe and incl. reason/s for the changes

Yes  No **B12. Cultural and spiritual values**

If yes, please describe and incl. reason/s for the changes

**Comments**

Please explain and provide reference documents where relevant:

**PART IV: Overall financial instruments/economic policy and by policy area****A4. Financial instruments and economic policy**

## Economic policy

Please specify objectives of main measures taken to address economic aspects of publicly owned forests

**Main characteristics of economic policy related to forests**

Grants schemes on forest management and afforestation. Rules on taxes and duties, including on energy production (on fossil fuels vs. wood and other biomass). Private-public partnerships and/or public-public partnerships. Promotion of Public Procurement P

Please specify objectives of main measures taken to address economic aspects of privately owned forests or other

**Significant changes in economic policy related to forests (public and private) since 2011**

Yes  No

If yes, please describe and incl. reason/s for the changes [max. 100 words]

Land taxes on private land have ben reduced including on forest land

**Comments**

Please explain [max. 100 words] and provide reference documents where relevant.

**Financial instruments**

**State/federal forest management, act or code)**

Please specify financial arrangements related to state-owned forests and their management [max. 100 words]

- Profit/financially self-sufficient forest management  
 Additional financial support from government to forest management  
 Other. Please specify

**Government financial instruments: private forest management**

Please specify the use of financial instruments for private forests and their management, incl. main objectives [max. 100 words]. *For the EU Member States, please specify apart from the EU Rural Development Programme Funds.*

- Grants/subsidies. Please elaborate:

The Danish Government provides grants, partly co-funded by the EU, for afforestation and for forest protection, in particular i NATURA 2000 sites.

- Tax measures. Please elaborate:

Reduced land taxes on private land, including forest land

- Incentives. Please elaborate:

- Public funds. Please elaborate:

- Investment support. Please elaborate:

- Loans. Please elaborate:

- Other. Please specify:

**Significant changes in financial instruments related to forests since 2011**

Yes  No

If yes, please describe and incl. reason/s for the changes

Year: Domestic funding (mil€) External funding <sup>4</sup> (mil€) Total (mil€)

Operational expenditure

Transfer payments (support to private forest management)

Total public expenditure

For forest administration

Of which...

For management of public forests

For public forest research, education and training institutions

For other institutions. Please specify:

If transfer payments are made for forest management and conservation, indicate for what specific objective(s) - Please tick all that apply.

- Reforestation
- Afforestation
- Forest inventory and/or planning
- Conservation of forest biodiversity
- Protection, of soil and water
- Forest stand improvement
- Establishment or maintenance of protected areas
- Other

Please specify the allocation of total public expenditures among the six criteria

- C1. Forest resources and carbon
- C2. Health and vitality
- C3. Productive functions
- C4. Biodiversity
- C5. Protective functions
- C6. Socio-economic functions

**Note: the total must be 100 %**

Estimate of resources %

Comments and lessons learnt

Please explain [max. 100 words] and provide reference documents where relevant:

Financial instruments per policy area

Significant changes in financial instruments since 2011

B1. Land use and forest area

Yes  No

If yes, please describe and incl. reason/s for the changes

B2. Carbon balance

Yes  No

If yes, please describe and incl. reason/s for the changes

**B3. Health and vitality** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**B4. Production and use of wood** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**B5. Production and use of non-wood goods and services** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**B6. Biodiversity** Yes  No   
If yes, please describe and incl. reason/s for the changes

---

**B7. Protective forests** Yes  No   
If yes, please describe and incl. reason/s for the changes

---

**B8. Economic viability** Yes  No   
If yes, please describe and incl. reason/s for the changes

---

**B9. Employment (incl. safety and health)** Yes  No   
If yes, please describe and incl. reason/s for the changes

---

**B10. Public awareness and participation** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**B11. Research, training and education** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**B12. Cultural and spiritual values** Yes  No   
If yes, please describe and incl. reason/s for the changes

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**Comments** Please explain [max. 100 words] and provide reference documents where relevant:

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## PART V: Overall informational means and by policy area

**A5. Informational means**

Is there public access to forest inventory data ?

Yes  No

If yes, please specify:

**Main characteristics of informational means**

Does a written (governmental) forest-related outreach and communication strategy exist?

Yes  No

If yes, please provide reference: [max. 100 words]

Does a national report on the status of sustainable forest management exist?

Yes  No

If yes, please provide reference/link: [max. 100 words]

<http://ign.ku.dk/samarbejde-raadgivning/myndighedsbetjening/skovovervaagning/skove-og-plantager-2013.pdf>

**Informational means**

Yes  No

If yes, please describe and incl. reason/s for the changes [max. 100 words]

**Significant changes in informational means / forest related communication since 2011**

**Forest related communication** Yes  No

If yes, please describe and incl. reason/s for the changes [max. 100 words]

**Comments**

Please explain [max. 100 words] and provide reference documents where relevant.

**Financial instruments per policy area****Significant changes in informational instruments since 2011**

Yes  No

**B1. Land use and forest area**

If yes, please describe and incl. reason/s for the changes

**B2. Carbon balance**

Yes  No

If yes, please describe and incl. reason/s for the changes

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**B3. Health and vitality**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B4. Production and use of wood**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B5. Production and use of non-wood goods and services**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B6. Biodiversity**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B7. Protective forests**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B8. Economic viability**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B9. Employment (incl. safety and health)**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B10. Public awareness and participation**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B11. Research, training and education**Yes  No 

If yes, please describe and incl. reason/s for the changes

**B12. Cultural and spiritual values**Yes  No 

If yes, please describe and incl. reason/s for the changes

**Comments**

Please explain and provide reference documents where relevant:



