

# Skogfond | Forestry Fund



*When selling timber or biofuels, the forest owner is required by law to set aside 4-40% of the income to the forestry fund to ensure finances for sustainable management of the forest. The money set aside is not considered as an income and therefore not taxed, and the money belongs to the forest property.*

The scheme started in 1932 to ensure finances for rejuvenation after harvesting forests. Later, several forest measures have been added to the scheme, and the share of income to be disposed of has been adjusted. Now, the forest owner decides for him-/herself how much to set aside, within 4-40% of the sales revenue. The money is not taxed when it is set aside, but 15% of the money used from the fund is taxed. The forestry fund belongs to the forest property and should be used for silviculture, forest roads, forest inventory, production of Christmas trees, courses for the forest owner or employees, environmental measures, and the establishment and expansion of bioenergy plants. The forest owner is not given interest on the contribution to the forestry fund. This money is used to manage the scheme, and measures that will benefit the forestry community, e.g. information to forest owners and schools, development projects etc. The Government considers the scheme to be one of the most important measures in the forestry.

## DETAILS

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### ORIGIN OF WOOD

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### TYPE OF WOOD

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### KIND OF WOOD CONCERNED

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### IMPACT ON ENVIRONMENT & BIODIVERSITY

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### INCOME EFFECT

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### EXPLOITATION POTENTIAL

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### HUB

Northern Hub

### ECONOMIC IMPACT

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### SPECIFIC KNOWLEDGE NEEDED

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### MOBILIZATION POTENTIAL

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### SUSTAINABILITY POTENTIAL - VALUE

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### EASE OF IMPLEMENTATION

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### EASE OF IMPLEMENTATION - EVALUATION

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### KEY PREREQUISITES

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### TYPE OF EVENT WHERE THIS BPI HAS BEEN FEATURED

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### JOB EFFECT

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### COSTS OF IMPLEMENTATION ( EURO - € )

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## MORE DETAILS

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### CHALLENGE ADDRESSED

3.- Activate private owners and cooperative forest management

### DOMAIN

Inventory, monitoring  
Forest management, ecosystem, resilience  
Financing, funding schemes

### TYPE OF SOLUTION

Grant schemes

### KEYWORDS

Finances  
sustainability  
forest management

### DIGITAL SOLUTION

No

### INNOVATION

No

### COUNTRY OF ORIGIN

Norway

### SCALE OF APPLICATION

National

### START AND END YEAR

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## CONTACT DATA

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### OWNER OR AUTHOR

**The Norwegian Agriculture Agency**

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<https://www.landbruksdirektoratet.no/nb/skogbruk/om-skogfond/skogfond-og-skogfondkonto>

### REPORTER

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## REFERENCES AND RESOURCES

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### MAIN WEBSITE

<https://www.landbruksdirektoratet.no/nb/skogbruk/om-skogfond/skogfond-og-skogfondkonto>

### PROJECT WEBSITE

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### RESOURCES

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PROJECT REFERENCE

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LOGO OF BEST PRACTICE

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LOGO OF MAIN ORGANIZATION

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PROJECT UNDER WHICH THIS FACTSHEET HAS BEEN CREATED

Rosewood 4.0

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A TOOL FROM ROSEWOOD 4.0, DESIGNED AND DEVELOPED BY

