Norway

Sustainable Biomass Program (SBP)

Regional Risk Assessment for PEFC-certified Norway Forest

SBP-RRA-EU-NO-FOR v1.0

Interim RRA

Version v1.0

Formal status of document: approved by the SBP Technical director

Approval date:	27.10.2025
Publication date:	27.10.2025
Effective date:	27.10.2025
Transition period:	-
Expiry date:	26.10.2030

Document history

Version 1.0	Published 27 October 2025

In the case of inconsistency between translations, the official English language version shall always take precedence.

SBP welcomes comments and suggestions for changes, revisions and/or clarifications on all of its Standards documentation. Please contact: **info@sbp-cert.org**

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Abbreviations

DBH	Diameter at Breast Height
FM	Forest management
FMU	Forest management unit
FSC	Forest Stewardship Council
FSC-NRA	FSC National risk Assessment for Norway
GIS	Geographical information system
GMO	Genetically modified organism
HCV	High conservation value
ILO	International Labour Organisation
IPM	Integrated pest management
LULUCF	Land use, land change and forestry
NFI	National forest inventory
NIBIO	Norwegian Institute for Nature Research
NINA	Norwegian Institute for Nature Research
OHAS	Occupational health and safety
PEFC	Programme for the Endorsement of Forest Certification
RED	Renewable Energy Directive
RRA	Regional risk assessment
SBP	Sustainable Biomass Program
SSB	Statistics Norway

Foreword

Regional Risk Assessments (RRAs) are a key part of SBP's focus on identifying and managing risks associated with sustainably sourcing feedstock for biomass production. With an RRA covering an entire geographic region and determining the risks associated with sourcing feedstock from that region, the need for individual Biomass Producers to conduct risk assessments is avoided, resulting in an efficient, consistent risk assessment process. RRAs also ensure active engagement with a diverse range of stakeholders in the region.

SBP-endorsed RRAs remain valid for a period of five (5) years from their publication date. The SBP Regional Risk Assessment Procedure allows for the development of new RRAs, and the review and revision of existing SBP-endorsed RRAs. The need for review and revision may be triggered by new or updated information, changes in legislation, stakeholder feedback, revisions to SBP Standards 1 and 2, or the expiry of the validity of the SBP-endorsed RRA.

1 Introduction

This report is an interim version of the first SBP Regional Risk Assessment (RRA) for PEFC-certified forests in Norway.

The report is meant to be conducted in accordance with the following guidelines and standards:

- The SBP Regional Risk Assessment Procedure Version 2.
- SBP Standard 1: Feedstock Compliance Version 2.0 (2023)
- SBP Standard 2: Feedstock verification Version 2.0 (2023)
- SBP Evaluation of the Programme for the Endorsement of Forest Certification (PEFC™) scheme using the Framework for benchmarking and recognition of certification schemes relevant to the scope of SBP certification

The assessment is, in addition, based on all relevant Norwegian legislation and approved international conventions, relevant research reports, standards and reports from ongoing certification, reports from NGOs and other sources of information.

For each principle, descriptions are made, and risk class is assessed for each requirement. This is described in Annex 1.

With the ongoing guidance of the SBP Secretariat, this report was prepared by the Working Body, supported by a team of experts from NORSKOG, represented by Even Bergseng and Erling Bergsaker, including forest biologists, forest management experts, forest operation experts and forest certification experts.

As PEFC certification is quite common in Norway with more than 90% of the total forest land certified, this assessment is limited to those SBP indicators that are only partially or not covered by the Norwegian PEFC Forest standard (PEFC N 02, 2022).

2. Regional background and statement of scope

2.1. Regional background

The entire PEFC certified forest area of Norway is included in this assessment scope, and the total forest area of Norway, both certified and uncertified, is 12 million ha, of which approximately 7,1 million ha is classified as productive forest land, which means the area that has a potential for an annual increment higher than 1 m^3ha^{-1}. The remaining 4.9 million ha is covered by poor forest, with annual increment less than 1 m^3ha^{-1}. This land can occasionally be utilised for forest production.

According to PEFC Norway, 7.25 million ha of the forest is certified against the PEFC Forest standard (PEFC N 2022). Most of the certified area is productive forest, but the figure for PEFC certified forest do contain some unproductive land.

2.1.1 Forest area

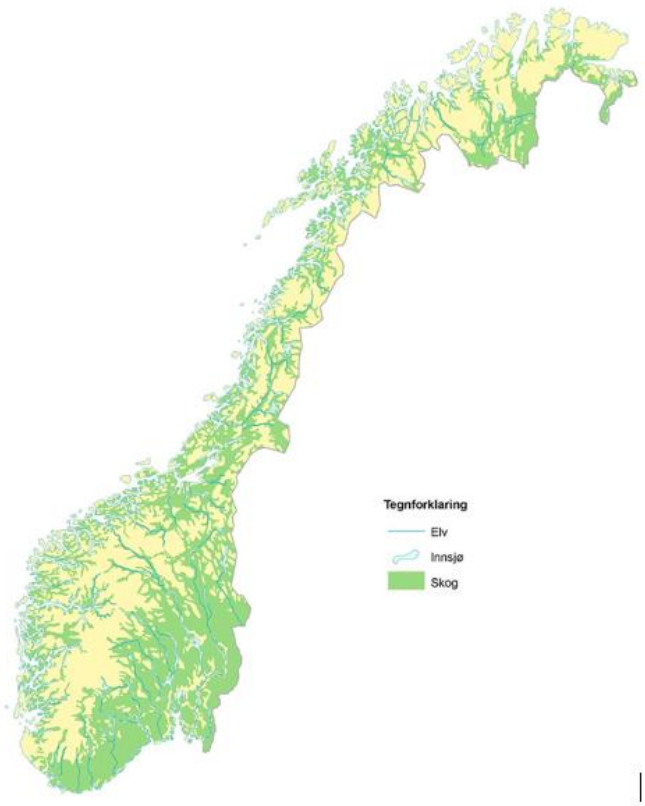


Figure 1: Distribution of forest in Norway (Green) Source: The Norwegian Mapping Authority.

Overall, the forest area has increased over the last 90 years but with regional variation.

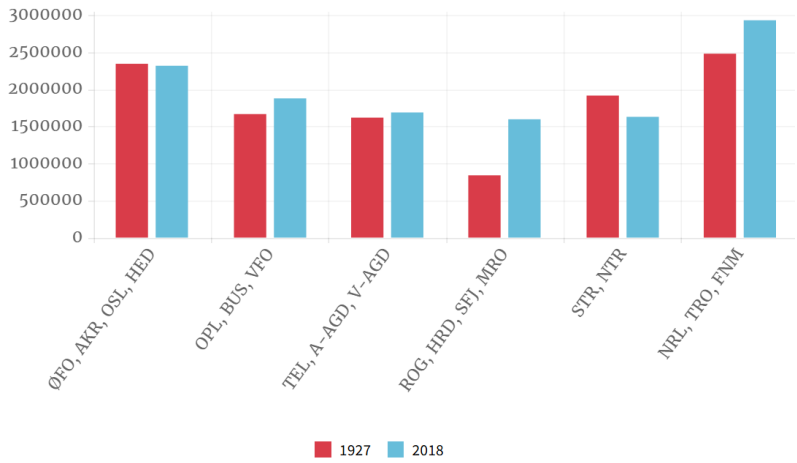


Figure 2. Development of forest area for the different regions of Norway. The figures are given in Ha. (Source: NIBIO)

The main tree species in Norway are:

Table 1. Volume distribution of main tree species in Norway.

Tree species	Scientific name	Share of standing volume
Norway spruce	(Picea abies)	43 %
Scots pine	(Pinus sylvestris)	30 %
Birch	(Betula pubescens)	17 %
Grey alder	(Alnus incana)	2 %
Aspen	(Populus tremula)	2 %
Other		6 %

The main legislation governing the management of forest land is the "Skogbrukslova" Act on forestry (Forestry Act, date: 27/05/2005). This act is valid for all forest land in the country.

2.1.2 Ownership

There is a total of 125,449 forest properties of 2.5 Ha in Norway (SSB 2004)

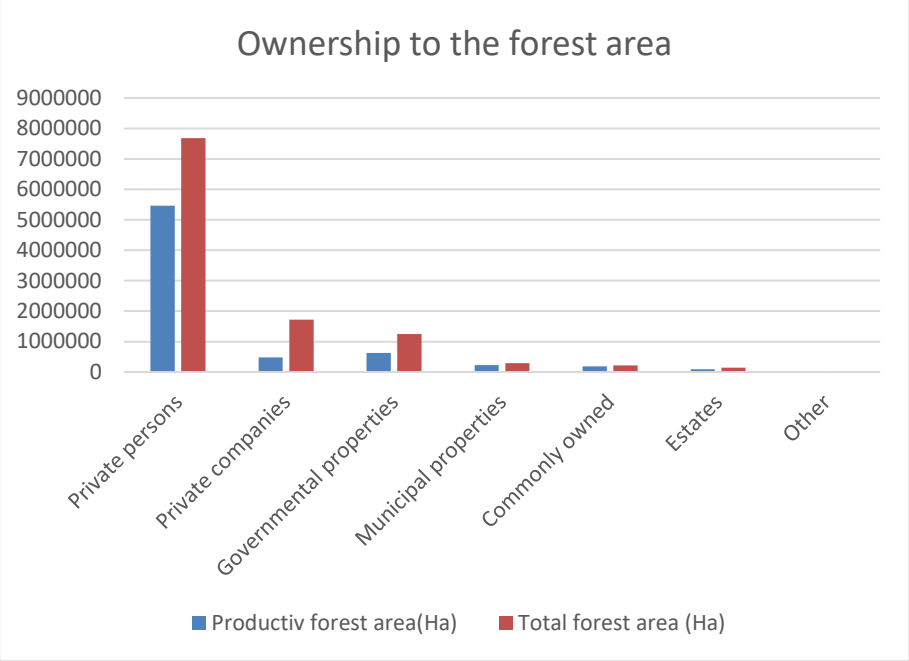


Figure 3. Ownership of forests in Norway (Source SSB).

The average size of property is 96 ha, of which 56 ha is productive land (on average, each property contains productive and unproductive forest?)

2.1.3 Forest certification

Environmental certification of the forestry activities is quite common in Norway. According to PEFC Norway 7,25 million ha of the forest land is certified according to their scheme. The certified land is mainly productive forest but do also include a portion of unproductive area. The exact distribution is not known. It is estimated that approximately 95 - 97 % of the wood sold to the forest industry from Norwegian forests is certified according to PEFC. The following reasons explain why the certified forest area is lower than the total forest area:

- Some forest properties have little or rarely any forestry activities, due to size or location.
- Some forest properties have mainly unproductive forest land.
- Some forest properties are in demanding terrain which give low profitability for wood harvesting.

FSC is also well established in Norway, but especially for procurement of biomass according to FSC CoC Controlled wood. FSC also published an approved National FSC standard for sustainable forest management (The FSC Forest Stewardship Standard for Norway- FSC-SDT-01-2023 EN). Approximately 5 % the forest area is certified also according to this standard, in addition to PEFC.

Most wood buying industry and wood buying companies request PEFC or FSC certified wood or FSC controlled wood or PEFC legally sourced wood. Often, wood lots are certified under both PEFSC and FSC FM or FEC Controlled Wood systems.

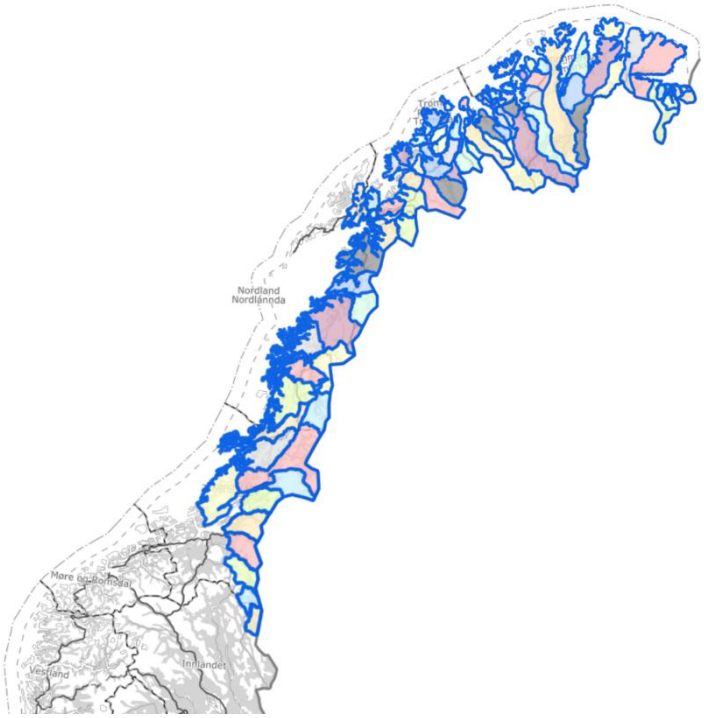
2.1.4 Indigenous people

Sami people living in the central and northern part of Norway is recognised as indigenous people, with rights according to the ILO convention for indigenous people. The Sami people

have grazing rights for reindeer herding, which, to some extent, might affect forestry. The Sami reindeer herding area is divided into 6 regional grazing regions:

- East Finnmark
- West Finnmark
- Troms
- Northland
- Nord-Trøndelag
- South Trøndelag and Hedmark

The Sami population has the exclusive right to practice reindeer herding within these areas. Reindeer herding outside the Sami reindeer herding area requires a special permit.



Reindeer herding districts in Norway, used by the Sami people.

Each region is divided into reindeer herding districts. In total there are 82 such reindeer herding districts in the Sami area in Norway. A reindeer herding district does normally contain one Siida. The Siidas are family groups or work communities that collaborate on the various tasks involved in reindeer herding.

Both PEFC and FSC have requirements according to forestry in the reindeer herding districts of the Sami people.

2.1.5 Protected areas in the forest

17 % of the land area in Norway is protected according to law (The Nature Diversity Act). Norway is a mountainous country, and a relatively large portion of the protected areas is in the mountain areas.

As of June 2024, over 5,3% of the forest land is protected according to law.

Distribution of the total protected areas is as follows:

Table 2. Formally protected area in Norway distributed on protection type. Source: SSB

Protection	Total protected area (km²)	Protected land area (km²)	Proportion of protected land area (percent)
Protected area in Norway	63716	57214	17,7
National Parks	33127	31673	9,8
Nature reserves	9536	7932	2,4
Landscape Conservation areas	18295	17224	5,3
Marine protection	2386	0	0
Other protection	642	392	0,1

In addition to formally protected areas, it is mandatory for all forest owner who want to conduct any harvesting, to register key habitats for the properties. The area of key habitats that are not already protected by law amounts to 2,3 % of the forest area. For most of the key habitats, no harvesting is allowed. For a minor part of the habitats some careful selective harvesting is allowed, where it is considered not to harm or is considered to enhance or maintain the purpose of the habitat.

2.1.6 Protected forest

The purpose of classifying part of the forest area as protected forest, is according to the Ministry for food and agriculture "to control forestry activities in forests that, due to climatic conditions, provide protection for other forests, against natural damage or against their own destruction." The municipalities do the classification.

Harvesting operations in protected forest is not prohibited, but it must be done carefully in a manner that takes care of the purpose of the protected forest, and requires a special permission from the forest service for each operation.

Most of the protected forest is close to the tree line in the mountains. In total, approximately 20 % of the p forest in the country is classified as protected forest.

2.2 Statement of scope and sub-scopes

The geographical scope for this RRA study is the entire forest area of Norway, but limited to PEFC certified forests. The SBP report "Evaluation of the Programme for the Endorsement of Forest Certification (PEFC™) scheme using the Framework or

benchmarking and recognition of certification schemes relevant to the scope of SBP certification" version 1.0, approved by SBP November 7th. 2023, states that 31 of the 42 indicators of SBP are considered fully covered by PEFC certification.

This study is limited to the assessment of the risk for not complying with the remaining 11 indicators, which are not covered or only partially covered by PEFC Standards.

The study covers all feedstock harvested at PEFC-certified forests in Norway, including forest residues (GROT).

No sub-scopes were used for this assessment.

2.3 Overview of the local biomass sector

2.3.1 Wood production

Annual harvesting from Norwegian forests is normally in the range of 9–12 million m^3.

For 2024, harvesting was (07410: Commercial roundwood removals (1 000 m^3), by assortment, contents and year. Statbank Norway):

	2024	
	In 1000 m^3	**Average price NOK pr m^3**
In total	**11 848**	**676**
Spruce		
Sawlogs	4 845	800
Pulpwood	3 364	524
Mixed wood	305	713
Pine		
Sawlogs	1 785	760
Pulpwood	1 207	498
Mixed wood	60	638
Broadleaves		
Sawlogs	1	792
Pulpwood	282	567
Mixed wood	..	..

Forestry and forest industry is an international business, where export and import of raw material is quite common.

For Norway the figures for export and import of round wood for the years 2023 and 2024 were as follows:

	Import		Export	
	2023	2024	2023	2024
Sawlogs, pine and spruce	97 090	93 407	1 980 622	2 235 810
Pulpwood, pine and spruce	108 819	214 086	1 813 618	2 128 254
Pulpwood, birch	1 017	0	138 399	172 481
Other wood	22 383	19 729	42 645	67 670

In Norway the use of bioenergy amounts to 16,1 TWh, which for 2023 was 7,4 % of the total energy consumption (NIBIO). The dominating types of biofuels are firewood, chips and pellets. Some of the wood used for firewood, is self-produced, so not sold for any kind of processing or packaging and not registered in the statistics as harvested or sold wood.

2.3.2 Wood market

Most of the wood procurement in Norway is done through wood broker. There are a few organisations or companies, which cover these functions. These actors normally also provide forest operations services and group certification (relevant for PEFC or FSC certification). The main actors in this market are (Forestry statistics Forestry – SSB):

Company name	Cind of company	Owner	Approximately market share (2024)
Glommen Mjøsen Skog SA	Co-operative of forest owners	Members/ forest owners	26 %
Viken Skog SA	Co-operative of forest owners	Members/ forest owners	20 %
Nortømmer	Shareholding company	NORSKOG (Forest owner association)	16 %
AT Skog	Co-operative of forest owners	Members/ forest owners	13 %
Allskog	Co-operative of forest owners	Members/ forest owners	7 %
SB skog	Shareholding company	Viken skog SA (Co-operative of forest owners)	9 %
Glommen Skog AS	Shareholding company	Glommen Mjøsen Skog SA (Co-operative of forest owners)	2 %
Others			6 %

All the specified companies are certified for wood trading according to PEFC CoC and they are running group certificates for PEFC forest management certification. They require PEFC certification or relevant documentation for all wood they procure.

They do also have FSC CoC certificate for procurement of biomass according to the FSC-CoC Controlled Wood scheme.

2.3.3 Carbon stock

According to NIBIO, the annual increase of standing stock in the forests is as follows:

		Million m^3 (under bark) per year – average 2016 2020
	Gross annual increment of trees (DBH >5 cm)	23,7
+	Gross annual increment of small trees (DBH<5cm)	2,6
-	Natural mortality	5,2
=	Net annual increment	21,1
-	Annual harvesting	13,3
=	Net annual increase	7,8

The annual harvesting volume in the latest years has increased by approximately 1 to 2 million m^3 compared to previous years.However, there is still a significant annual increase of the standing stock, as well as the carbon stock, which is shown in the figure below.

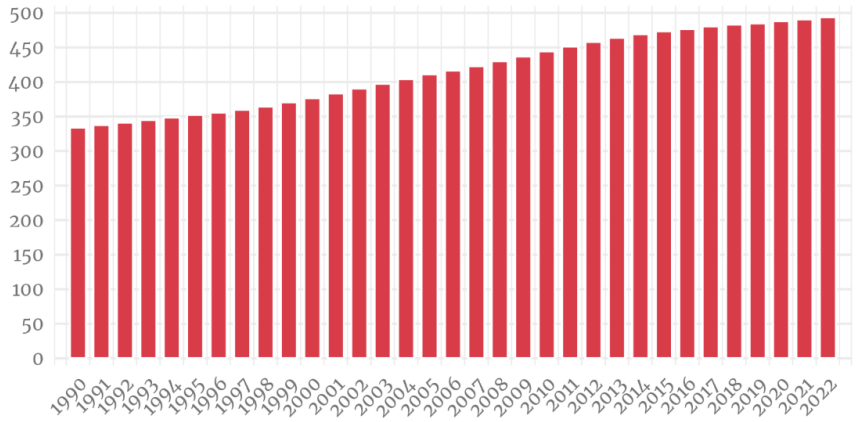


Figure 4. Development of carbon stock in the living biomass of Norwegian forest. The figures are given in million tons for Carbon. Biomass in areas that have grown into forest since 1990 are not included. (Source: NIBIO/Norwegian Environment Agency)

3 Methodology

This Regional Risk Assessment is based on the Working Body's and the team of experts' broad knowledge of the Norwegian forest sector, as well as desktop analyses using a range of sources. When analysing subjects where the knowledge in the team of experts is limited, the Working Body has consulted with external experts.

For details and overall figures regarding PEFC certification, the PEFC Norway office was consulted. For details and figures on harvesting in marginal or low-productive areas, the NIBIO (Norwegian Institute of Bioeconomy Research), which is responsible for the National Forest Inventory, was consulted.

3.1. Data collection

The sources used for this assessment include:

- Relevant Norwegian laws and regulations.
- Approved international conventions and agreements.
- Relevant approved EU regulations.
- Certification schemes and standards used in Norway.
- Certification reports.
- Statistics from Statistics Norway.
- Available reports and information from The Ministry of Agriculture and Food.
- Available reports and information from the Ministry of Climate and Environment.
- Available reports and information from the Norwegian Labour Inspection Authority.
- Reports and research documents from The Norwegian Institute of Bioeconomy Research (NIBIO).
- Reports and research documents from The Norwegian Institute for Nature Research (NINA).
- Available information from relevant NGOs.

Collected information is, when relevant and possible, cross checked with alternative sources. Information and assessments are discussed with the working body and checked through a consultation process with relevant parties and stakeholders.

3.2. Selection of indicators to be assessed

Using SBP Evaluation of the PEFC™ scheme, the classification of how the PEFC requirements is considered equivalent to the SBP indicators is shown in the matrix below. As shown, there are 11 indicators that are not considered to be fully equivalent to the SBP indicators.

The following risk assessment is limited to these 11 indicators.

	Classification according to PEFC requirements		
Indicator	**Equivalent**	**Partly equivalent**	**Not equivalent**
1.1.1			
1.1.2			
1.1.3			
1.1.4			
1.1.5			
2.1.1			
2.1.2			
2.1.3			
2.2.1			
2.2.2			
2.2.3			
2.2.4			
2.2.5			
2.2.6			
2.2.7			
2.2.8			
2.2.9			
2.2.10			
2.2.11			
2.2.12			
3.1.1			
3.2.1			
3.2.2			
3.2.3			
3.3.1			
4.1.1			
4.1.2			
4.1.3			
4.1.4			
4.1.5			
4.1.6			
4.1.7			
4.1.8			
4.1.9			
4.1.10			
4.2.1			
4.2.2			
4.2.3			
4.2.4			
4.2.5			
4.2.6			
4.2.7			

3.3. Risk classification

Through a thorough analysis, each indicator was assigned a low or specified risk class. The analysis examined the applicable legislative, regulatory framework or industry best practices on the specific issues addressed by the criteria and indicator in question, mechanisms for implementation or enforcement, monitoring procedures (presence or absence and frequency or quality), and current situation on compliance if the information was available. Risk conclusion and justification were also given for each indicator's assigned risk class.

To assign the risk class to an indicator, the WB followed the guidance given in SBP Standard 2: Feedstock Verification (v2.0) (requirement 6.3).

– An indicator is assigned with a low-risk class, if legislation that addresses the requirement(s) in SBP Standard 1 exists and is enforced, and legal compliance within the Supply Base can be demonstrated; or in the absence of existing applicable legislation or lack of legal enforcement, by assessing whether the best practice – that demonstrates conformance with the requirements of SBP Standard 1 – is implemented.

– The indicators that cannot be categorised as low risk are considered a specified risk.

4 Stakeholder consultation

4.1 Stakeholder engagement

Stakeholder engagement is a core element of the SBP RRA process and is essential to ensuring that the findings reflect not only legal and technical data, but also the perspectives, experiences, and concerns of those affected by or involved in biomass feedstock sourcing within Norway.

In accordance with Section 2.5(c) of the SBP RRA Procedure v2.0, the WB developed and implemented a structured stakeholder engagement plan, ensuring that the process was:

- Transparent – conducted in a manner accessible to stakeholders from all relevant sectors;
- Inclusive – open to all parties with an interest in or potentially affected by the assessment;
- Documented – with all inputs recorded, reviewed, and responded to systematically.

Identification and Mapping of Stakeholders

Stakeholders were identified based on their relevance to the biomass sector and the scope of the RRA. The mapping process ensured representation from:

- Environmental and biodiversity conservation organisations
- Forest owner associations and private forest managers
- Certification bodies and auditors
- Academic institutions and research bodies
- Biomass producers, processors, and traders

A full list of stakeholders contacted is provided in Annex 4 of this report. To note that representatives of Indigenous People haven't been specifically included in the consulted parties, as PEFC certification has satisfactorily benchmarked in meeting the relevant SBP indicator.

Methods and Tools for Engagement

Engagement was carried out in multiple phases and included the following methods:

- Initial outreach and consultation planning: Stakeholders received a summary of the RRA objectives, scope, and planned process at the outset, with an invitation to register interest.
- Interviews and thematic discussions: Targeted consultations were conducted to gather expert insight on specific indicators (e.g. biodiversity).

All engagement activities were conducted in the official language(s) of Norway and made accessible to participants without technical or financial barriers.

Integration of Stakeholder Input

All stakeholder input was logged, categorised by indicator, and evaluated for relevance and credibility. Where applicable, feedback led to:

- Additional data collection or source validation;
- Clarification or modification of risk justifications;
- Reconsideration of risk ratings;
- Enhancement of proposed mitigation measures or Supply Base Verifiers.

4.2 Public consultation

The public consultation process was conducted in line with Section 5 of the SBP Regional Risk Assessment Procedure v2.0, which requires that all interested parties be given a meaningful opportunity to review and comment on the draft RRA prior to its finalisation and submission for endorsement. Parallel public consultations were conducted by the WB, with one stream focusing on local stakeholders and another, coordinated with SBP, targeting international stakeholders.

Purpose and Principles

The purpose of the public consultation was to ensure:

- Transparency in the RRA development process;
- Broad accessibility of the draft report and findings;
- Opportunity for all stakeholders—including those not involved in the initial stages—to provide feedback;

The public consultation was open to all stakeholders, including individuals, institutions, and networks with interests in forestry, environmental protection, indigenous and community rights, labour conditions, biomass trade, and land use governance.

Process and Timeline

The consultation period lasted at least 30 calendar days, as required by the Procedure. The Draft 2 version of the RRA report was published on the SBP website on 14 July 2026, with comments accepted until 15 August 2025.

Notifications were distributed by the WB and SBP through multiple channels to ensure broad outreach, including:

- Direct emails to all stakeholders listed in Annex 4;
- Announcements through Working Body communication channels and SBP's own stakeholder notification system.

No comments from stakeholders were received during the public consultation.

5 Conclusions

Indicator	Assessment of risk	
	Low risk	Specified risk
1.1.4	✓	
2.1.1		✓
2.1.2	✓	
2.2.1	✓	
3.1.1	✓	
3.2.1	✓	
3.2.2	✓	
3.2.3		✓
3.3.1	✓	
4.1.7	✓	
4.2.1	✓	

Annex 1 Detailed findings of the risk assessment

Principle 1 – Feedstock is legally sourced	
Criterion 1.1 – Operators and operations are legal	
1.1.4	**Payments for harvest rights and feedstock, including duties, relevant royalties and taxes related to timber harvesting shall be complete and up-to-date.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** There are no mandatory harvesting or stumpage fees in Norway. The wood is either sold from the forest owner at the stump, delivered at the roadside or at the industry site. The prices are set through ordinary market mechanisms. The only fee that must be paid is ordinary income tax for the forest owner, based on the revenue, and VAT. According to the Forest Act and the regulation for wood scaling, independent wood scaling is mandatory for all sales of wood-based products. This is organised through an independent wood-scaling organisation, formed by the forest owners and the forest industry, equally represented on the board of directors. The results from the wood scaling form the basis for invoicing and payment, as well as reporting to the forest and tax authorities. This system is meant to ensure fair wood trade for both the wood seller and the buyer. This system also reduces the risk for a black market for wood. According to the Forest Act, Norway also has a mandatory system for forest trust fund, which implies potential significant tax benefits for forest owners. This system contributes to correct reporting to the authorities of all wood sales. **Enforcement and monitoring** The tax authorities are following up payment of mandatory taxes. Cheating the tax authorities is hardly mentioned as an issue for wood sales to the industry. The mandatory wood scaling secures correct payment as well as correct reports to forest authorities for all wood sales to the industry. Stealing of wood is hardly an issue and is never described as an issue for wood procurement to the industry. NIBIO, which is responsible for the national forest inventory, states in their report "Sustainable forestry in Norway, chapter 2 that "All harvested wood for sale is measured by Norsk Virkesmåling according to established systems and rules. The uncertainty in the figures is assumed to be relatively small. The statistics are reported to Statistics Norway." Here, they confirm the system with mandatory wood scaling, and they do not question the figures or in any way indicate that there is any part of the sold wood that is not reported. The uncertainty mentioned is about wood that is harvested but not sold. This is typically wood used by the forest owner for firewood or other purposes at the farm. Obligation to follow the laws, including payment of taxes is a part of PEFC certification, (PEFC N 02 , requirement 1). Compliance to this requirement, amongst other, is followed up through internal and external audits on a regular basis. According to the audit reports for external audits for all the main wood buyers in Norway, lack of payment of taxes is not mentioned in any of the audit reports as a problem or non-compliance.

Annex 1 Detailed findings for Supply Base Evaluation

	Risk conclusion and justification For the procurement of raw materials by the forest industry, the routines are quite strict, and the risk for incorrect payment for harvesting rights is considered to be very low, for both certified and uncertified forests. The strict system also minimises the risk for cheating the tax authorities. Neither report from NIBIO, which monitors the forest at a national level, nor external audit reports for PEFC certification for the main wood buyers of the country, indicates in any way that harvested wood sold in the market is not reported for tax. In total, the risk for non-compliance with the requirements for mandatory payment for wood as well as taxes is assessed to be low.
Mitigation measures	No need identified
Supply Base Verifiers	VAT act Tax Act Annual reports from the Norwegian Wood scaling company, https://www.m3n.no/om-oss/arsrapport/ The forest Act §8, including the regulation for wood scaling. Sustainable forestry in Norway (NIBIO) https://www.skogbruk.nibio.no/tilvekst-og-skogavvirkning. Audit-reports for all main wood buyers.
Evidence reviewed	The Forestry Act: https://www.regjeringen.no/en/dokumenter/Act-relating-to-forestry-Forestry-Act/id87139/ Regulation for wood scaling. https://lovdata.no/dokument/LTI/forskrift/1990-05-28-469 Homepage Norsk virkesmåling (Norwegian wood scaling company) https://www.m3n.no/ VAT act; https://www.skatteetaten.no/globalassets/bedrift-og-organisasjon/avgifter/merverdiavgift/refusjon-av-mva---avgiftsinfo/vat-act---oversatt-versjon-av-merverdiavgiftsloven-updatet-may-2014.pdf Tax Act (Skatteloven); https://lovdata.no/dokument/NL/lov/1999-03-26-14 Audit reports from the main certified wood buyers. www.glommen-mjosen.no/wp-content/uploads/2024/05/Glommen-Mjosen-Skog_RC_24_Report.pdf www.viken.skog.no/files/web/files/rapporter/auditsummary-nor-cmpy-088532-acty-2024-172735.pdf www.atskog.no/wp-content/uploads/2024/07/Revisjonsrapport-2024.pdf www.allskog.no/hogst-og-tommersalg/sertifisering-av-tommer/Allskog_RC_24_Report.pdf https://nortommer.no/wp-content/uploads/sites/2/2025/04/Nortommer_PA2_24_Report-2.pdf www.sbskog.no/files/dokumenter/revisjonsrapporter/f103-20-no-sammenfattande-kortrapport-sb-skog-as-20240524.pdf https://www.ssb.no/jord-skog-jakt-og-fiskeri/faktaside/skogbruk
Risk rating	Low risk

Annex 1 Detailed findings for Supply Base Evaluation

Principle 2 – Feedstock sourcing does not harm the environment	
Criterion 2.1 – Biodiversity is maintained or enhanced	
2.1.1	**Key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Occurrence of known sites for red-listed species are mapped, and this information is available for forest owners or rangers planning forest operations. Certification routines require engagement with a forest biologist when a planned activity may harm a red-listed species listed as vulnerable (VU) or higher. By law (Regulation for sustainable forestry), each forest property is also required to register and identify any key habitats on the property before any harvesting. This registration should be renewed or updated every 15 years. The key habitats are openly accessible on a digital map. According to PEFC 02 N (2022) requirement 22, any forest owner and certified wood buyer is obliged to take care of the key biotopes according to the instructions for each biotope. For most of the biotopes it means no harvesting. High conservation value forest is a Forest Stewardship Council (FSC) forest management designation used to describe those forests which meet criteria defined by the FSC Principles and Criteria of Forest Stewardship. The HCV areas are classified into 6 groups, with HCV 1–4 being most relevant for biological values. Forest areas in Norway are not systematically mapped and classified according to HCV criteria. The Norwegian FSC standard for forest management (FSC-STD-NOR-01-2023) states that the following areas are relevant for HCV, and have to be identified and assessed using Best Available Information a) Forests of international or national conservation value due to high concentration of important habitats, such as key biotopes, and/or registered red list species, including priority species, responsibility species, and endemic species (HCV 1, HCV 3); b) Larger contiguous (> 50 km^2, 5000 ha) forest areas with a more natural and untouched appearance than most other forest areas, including forest areas that include identified Intact Forest Landscapes (IFL) (HCV 2); c) National and internationally important wetland areas (HCV 1, HCV 2, HCV 3); d) National parks and nature reserves (HCV 1, HCV 2, HCV 3); e) Landscape protection areas (HCV 6, covered by indicator 4.2.7 SBP Standard 1); f) Nature types and habitat types of national or international value, including selected habitat types according to the Nature Diversity Act (HCV 3); g) Forests with particularly old trees and high degree of ecological continuity (HCV 3); h) Forests important for stopping or mitigating the risk for landslides or avalanches, or pollution of drinking water sources (HCV 4); i) Mountain forest with rich occurrences of pendulous tree lichens available for reindeer grazing in the Sámi reindeer grazing districts (HCV 5, covered by indicator 4.2.3); j) Occurrences of automatically protected* archaeological and architectural monuments and sites, and cultural environments (HCV 6, covered by indicator 4.2.7) All forest properties certified according to the FSC-FM scheme have assessed and classified their areas according to this list and are obliged to protect areas accordingly. Most of the HCV areas of the category (d) National parks and nature reserves are mapped and protected according to the Nature Diversity Act, and key biotopes category (a) which are protected according to the Forest Act, including regulations and requirements of PEFC.

Norway has areas in the category (b) of contiguous nature forest areas larger than 50 km2. There is one area in Trysil, which continues into Sweden, one in Lierne at the border to Sweden, and two areas in Finmark (Kautokeino and Pasvik), close to the borders to Russia and Finland. The area in Lierne is overlapping with a National park. The other areas are mapped but are not formally protected.

Category (f) Nature types are mapped, with information accessible through publicly available digital maps. When planning harvesting, external sources of environmental information in the databases Artskart, Narinbase and Naturbase must be consulted.

Any forestry activity in selected nature types and areas with the occurrence of prioritised species category (f) shall follow the rules of the Nature Diversity Act.

Where forestry operations may affect mapped environmental information, as listed below, and the mapped information has not previously been assessed in connection with the selection of key habitats (in case of category (a) above), a person with forest biology expertise shall assess whether one or more key habitats shall be established in the area, according to the PEFC standard. In such a case, the PEFC standard requires an assessment of the following topics:

- endangered species and nature types,
- nationally important nature types (A-value, or equivalent valuation in NARIN database) according to DN Håndbok 13,
- regionally important nature types (B-value or associated valuation in NARIN Database) according to DN Håndbok 13,
- nature types with "central ecosystem function" mapped according to the Norwegian Environment Agency's instructions, with registered NiN (Nature in Norway) properties indicating that there may be important key habitat qualities.

Forests with particularly old trees and a high degree of ecological continuity (g) are to a large extent mapped and secured either as key biotopes or nature reserves.

Enforcement and monitoring

HCV areas are not a term for socially or environmentally important areas used by Norwegian governmental institutions, like the Norwegian Environment Agency. As described above, most of the HCV areas are covered by land categories like national parks, nature reserves, landscape protection areas, nature types, key biotopes, etc. These are aggregated figures, described on the homepage of the Norwegian Environmental Agency. Geographically all these areas are available on digital maps, managed by NIBIO or the Norwegian Environmental Agency.

According to Statistics Norway the following areas are protected per December 31st.2024

Category	Protected land area (km²)	Portion of land area protected (%)
All [1]	**57387**	**17,7**
National parks	31708	9,8
Nature reserves	8074	2,5
Landscape protection areas	17221	5,3
Other protection	392	0,1

[1]Some protected areas belong to several protection categories. Total protected area is therefore smaller than the sum of protected area for all categories.

In addition, Norwegian forest owners are obliged by laws to identify and protect key biotopes. According to the Ministry of Agriculture, the total area of key-habitats is 2,3 % of the forest area.

The Norwegian Nature Inspectorate (SNO) is responsible for monitoring all nature areas protected by law.

Protection of HCV values and areas in Norway was however thoroughly analysed in the National Risk Assessment for FSC Controlled Wood for Norway, which concluded with specified risk, as there might be values that are not identified and assessed. Due to this, there was identified some proxies for possible HCV, that had to be controlled in the field by biologists, to avoid harvesting in HCV areas.

Wood traders certified according to FSC-COC-CW, are obliged to implement these routines to avoid buying wood from HCV areas in Norway:

- Do not buy wood from the described areas for Intact Forest Landscapes: Trysil, Pasvik, Lierne and Kautokeino).
- For areas where at least 4 different, red-listed species of the category of NT or higher occur in an area of one hectare, the area has to be controlled by a biologist before harvesting.
- Where nature type B occur, a biologist must be involved to assess if the area should be classified as category A, which is similar to national important, before harvesting.
- Core areas identified in the NARIN database and classified to be of National importance should be avoided or controlled by a biologist before harvesting.
- Avoid harvesting of cultural heritage pine trees in the Sami region. These are trees with traces of former bark-peeling for food to people and reindeer.

Red list species, natural park, nature reservations and key biotopes (habitats and species) are identified through legislation mechanisms (Nature Diversity Act, state databases) and also addressed through PEFC Guidance. Despite that, from time to time, there are media cases where forestry practice is criticised for harvesting in areas with special biological values. These are sometimes correctly identified as non-compliant according to certification standards and are followed up on according to the mistake made. Review of the annual certification reports for the dominant wood buyers for the last two years confirms this.

Some media cases and complaints are also based on disagreements when it comes to the assessment of the biological value or the interpretation or understanding of the rules or requirements for the case.

Risk conclusion and justification

For already identified sites including red list species in categories vulnerable or higher and sites protected by the government (natural park, nature reservations), key biotopes by the Nature Diversity Act, the risk conclusion is low risk.

For large continuous forest areas with a more natural and untouched appearance Trysil, Pasvik, Lierne and Kautokeino, which are not protected by law or the PEFC system, but whose biological importance is well known (IFL map), the risk conclusion is specified risk.

Other forest areas with special environmental values, key habitats and biologically important areas might not be identified through governmental and PEFC mechanisms, and it requires additional attention to make sure that all biological importance is identified, for those areas the risk conclusion is specified risk.

In the case of a forest that is FSC certified, the risk conclusion is low risk due to additional mechanisms implemented by the FSC certification to ensure that the above risks are low.

Mitigation measures

Option 1) Ensure that wood is coming from an FSC CW/FM certified/controlled Forest Management Enterprise.

OR

Option 2) Ensure that the following steps are applied:

A. Documentation showing that the wood does not originate from:

- One of the four Intact Forest Landscapes in Norway (areas: Trysil, Pasvik, Lierne and Kautokeino)
- Forest Management Enterprise identified red list species and key biotopes using Governmental and PEFC Guidance.
- Forest stands with 4 or more different red listed species in the category of NT or higher, within an area of 1 ha (consultation of biologist requested).

B. If applicable (for red listed species identified or other key biotopes), documentation showing recommendation from biologist have been followed.

C. The HCVs identified, and the mitigation measures shall be included in the PEFC procedures under HCVs management system

Annex 1 Detailed findings for Supply Base Evaluation

Supply Base Verifiers	Forest certification reports (PEFC) from main wood-buyers. FSC NRA for Norway (FSC-NRA_NO-V1-0) https://connect.fsc.org/document-centre/documents/resource/293 PEFC standard and guidelines (PEFC N 02, 2022); https://pefc.no/vare-standarder/norsk-pefc-skog-standard Relevant Norwegian legislation like: The Forestry Act: https://www.regjeringen.no/en/dokumenter/Act-relating-to-forestry-Forestry-Act/id87139/ The regulation on sustainable forestry: https://lovdata.no/dokument/SF/forskrift/2006-06-07-593 The Nature Diversity Act: https://www.regjeringen.no/en/dokumenter/nature-diversity-act/id570549/ Norwegian Environmental Agency, Map and main figures for protected areas https://www.miljodirektoratet.no/ansvarsomrader/vernet-natur/norges-verneomrader/ Review of media reports like: https://naturvernforbundet.no/trondelag/42524/ and https://www.nettavisen.no/norsk-debatt/naturvernforbundet-som-sannhetsforvalter/o/5-95-1010776 Statistics Norway (SSB), for protected areas: www.ssb.no/natur-og-miljo/areal/statistikk/vernede-omrader The Norwegian Ministry of Agriculture and www.regjeringen.no/contentassets/b5129dd2a24041dc9d04418a91d8536e/rapport-den-eldste-skogen-og-nokkelbiotopene-1070834.pdf IFL map: Interactive World Forest Map & Tree Cover Change Data | GFW
Evidence reviewed	The Forestry Act The FSC NRA for Norway Norwegian PEFC forest standard (PEFC N 02 2022) Annual environmental reports from the main certified wood buyers. Forest certification reports (PEFC) from all main wood-buyers for 2024
Risk rating	**Specified risk**
2.1.2	**Threats to and impacts on the identified key species, habitats, ecosystems, and areas of high conservation value (HCV) pertaining to biodiversity in the Supply Base shall be identified and evaluated.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** All identified key species, important nature types, wild life habitats, as well as protected areas are mapped, and made digitally available through webpages like Kilden, managed by the Norwegian Institute of Bioeconomy Research (https://kilden.nibio.no/), Naturbasen (https://geocortex02.miljodirektoratet.no/vertigisstudio/web/), managed by the Norwegian Environment Agency and the Forest database NARIN (https://biofokus.no/narin/), managed by the foundation Biofokus, focusing on mapping of biodiversity and nature values. According to the Norwegian PEFC forest standard (PEFC N 02 2022), requirement 22, *"Key habitats shall be mapped on properties larger than 5 hectares of productive, commercially exploitable area."* And *"The key habitats shall be left untouched or managed in a way that maintains, or improves, the conditions of biodiversity."*

"On properties with less than 5 hectares of productive, commercially exploitable area, when planning harvesting and forestry operations, precautionary measures shall be used to clarify whether there are important key habitats."

The standard requires in addition consultations with environmental databases, and states:

"When planning harvesting, external sources of environmental information in the databases Artskart, Narinbase and Naturbase must be consulted. Where forestry operation may affect mapped environmental information, as listed below, and the mapped information has not previously been assessed in connection with the selection of key habitats, a person with forest biology expertise shall assess whether one or more key habitats shall be established in the area. The information that in this case requires an assessment is:

- *endangered species*
- *endangered nature types*
- *nationally important nature types (A-value, or equivalent valuation in Narin) according to DN Håndbok 13.*
- *regionally important nature types (B-value or associated valuation in Narin) according to DN Håndbok 13*
- *nature types with "central ecosystem function" mapped according to the Norwegian Environment Agency's instructions, with registered NiN (Nature in Norway) properties indicating that there may be important key habitat qualities"*

Certified forest properties or companies have well established routines and tools for following up these requirements, which is controlled both internal as well as external audits, on a regular basis.

Requirement 24 of the PEFC forest standard (PEFC N02:2022) also describes consideration for birds of prey and owls.

Considerations and rules for protecting such nature values are also described and regulated by law. A regulation to the Forest Law describes similar demands to map and protect key biotopes, as in the PEFC standard.

The Nature Diversity Act has rules for protected areas, and to some extent for red-listed species.

Enforcement and monitoring

The Norwegian Nature Inspectorate (SNO) is responsible for monitoring all nature areas protected by law.

The forest service at the municipal level is responsible for monitoring forest activities and ensuring compliance with the forest law and regulations.

Certified forest properties or companies have well established routines and tools for following up these requirements, which on a regular basis is controlled by both internal as well as external audits.

Both media reports and the certification reports for the certified companies describe some occasions of mistakes and non-compliance in this field each year, but compared to the number of operations, such occasions are quite few. These cases are related to the identification of HCVs and not related to monitoring of sites already identified.

According to Økokrim (National Authority for Investigation and Prosecution of Economic and Environmental Crime), there was 17 cases of possible violation of the Forest Act reported to the police in the period from 01.01.2021 to 12.07.2023. For the same period 46 cases for possible violations of the Nature diversity Act were reported. Most of the cases involved felling of a small number of trees. Some of the cases are incidents during different kinds of construction work. For the cases where the police have reached a final conclusion, very few of the cases have concluded with violation of the Forest Act, and none of these cases have resulted in any kind of prosecution. For five of the cases related to the Nature diversity Act, the police have concluded with penalties in the range of 10.000 – 20.000 NOK.

Reviewing the report from Økokrim, it seems a majority of possible violation of the laws are related to operations outside the certified forestry. This is as expected, as the certification schemes include routines and control measures to avoid such mistakes.

	Risk conclusion and justification Certified properties and companies have routines to follow up the values and areas mentioned for this indicator. The risk is assessed to be low.
Mitigation measures	N/A
Supply Base Verifiers	PEFC standard for forest management (PEFC N 02: 2022) Reports from National Authority for Investigation and Prosecution of Economic and Environmental Crime Site maps showing specific biodiversity values a.o.: Kilden https://kilden.nibio.no/?topic=skogportal&zoom=0&x=7219344&y=383375&bgLayer=graatone and Narin: https://biofokus.maps.arcgis.com/apps/webappviewer/index.html?id=7afe7db500754f7897fa2d237bd2409d and Naturbase: https://geocortex02.miljodirektoratet.no/vertigisstudio/web/?app=a3a09afee5c24c459c53a9a9ff0915f1 Media reports like: https://www.nrk.no/klima/xl/etterforsker-i_politiet-og-naturvernforbundet-mener-loven-for-norsk-skog-ikke-beskytter-viktig-natur-1.16103401
Evidence reviewed	The Forest Act including the regulation for the forest area surrounding Oslo, and the regulation for sustainability (ØKOKRIM). Norwegian PEFC forest standard (PEFC N 02 2022) Annual environmental reports from the main certified wood buyers. Forest certification reports (PEFC) from all main wood-buyers for 2023 Forest certification reports (PEFC) from all main wood-buyers for 2024
Risk rating	Low risk

Criterion 2.2 – Ecosystem productivity, functions, and services are maintained or enhanced	
2.2.1	**Feedstock shall not be sourced from land that had one of the following statuses in January 2008 and no longer has that status due to land conversion: a. Forests; b. Wetlands; c. Peatlands; d. Highly biodiverse grasslands**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Development of the total forest area in Norway is on a regular basis monitored by the National Forest inventory, managed by NIBIO. The total forest area is relatively stable. According to NIBIO, the area of productive forest was in 2007 74.6 million. ha. In 2017 the productive forest area was 75.0 million ha. According to NIBIO, Norway has a gross deforestation at a level of 58 km^2 (5800 ha) annually. A large proportion of deforestation in Norway takes the form of small, gradual expansions of existing infrastructure, such as new roads and buildings, in addition to some expansion of agricultural areas/pasture areas. However, "natural forest expansion and afforestation mean that Norway's total forest area, in the same period, has remained relatively constant, or increased slightly," according to NIBIO.

	Enforcement and monitoring Drainage or making new ditches in swamps or wetland with the purpose of increasing the productive forest land is prohibited in Norway since 2006 according to the Forest Law and its regulation on biodiversity. Compliance to this regulation is followed up by the forest service at the municipality level, as well as regular certification audits and internal controls. Wood harvested from deforestation projects is not sold as PEFC-certified wood. Wood from such operations is to be sold as legal. Harvesting on former forest land, wetlands, peatlands and grassland, that no longer have this status, is hardly an issue in Norway. However, overgrowth of former pastureland and agricultural land is a problem in Norway, and there is some harvesting in such areas, including former grasslands or pastureland. This is normally done for environmental reasons, to maintain or reestablish rare or red-listed natural types. It is hard to see situations where harvesting on former forest land wetlands, peatlands or highly biodiverse grasslands will occur in Norway in a way that should harm the biological values or situation. **Risk conclusion and justification** As drainage of swamps and wetland has been prohibited for almost 20 years, and wood from deforestation like expansions of existing infrastructure, such as new roads and buildings, is not sold as certified wood, the risk for violation of this indicator when buying PEFC certified wood from Norway is assessed to be low.
Mitigation measures	N/A
Supply Base Verifiers	PEFC standard (PEFC N 02, 2022) and guidelines The forestry act The regulation on sustainable forestry The national forest inventory; https://www.nibio.no/om-nibio/vare-fagdivisjoner/divisjon-for-skog-og-utmark/landsskogtakseringen
Evidence reviewed	Norwegian PEFC forest standard (PEFC N 02 2022) The Forest Law Regulation to the Forest Law, on sustainability § 5. https://www.nibio.no/om-nibio/forskning-nytter/divisjon-for-skog-og-utmark/forskning-nytter-skog-og-utmark-2018/avskoging-i-norge
Risk rating	Low risk

Annex 1 Detailed findings for Supply Base Evaluation

Principle 3 – Feedstock is only sourced from Supply Bases where the forest carbon stock is stable or increasing in the long term	
Criterion 3.1 – Feedstock sourcing is consistent with international requirements for land use, land-use change and forestry (LULUCF) emissions	
3.1.1	**LULUCF emissions shall be accounted for through one of the following routes:** **Route A** Feedstock may be sourced from a country of origin which is party to the Paris Agreement, and which has submitted a Nationally Determined Contribution to the United Nations Framework Convention on Climate Change (UNFCCC) covering carbon emissions and removals from agriculture, forestry and land use which ensure the changes in carbon stock associated with biomass harvest are counted towards the country's commitment to reduce or limit greenhouse gas emissions, or **Route B** Feedstock may be sourced from a country of origin which is party to the Paris Agreement and has national or sub-national laws in place (developed in accordance with Article 5 of the Paris Agreement and applicable in the area of harvest), to conserve and enhance carbon stocks and sinks, and provided there is evidence that reported LULUCF-sector emissions do not exceed removals, or **Route C** Feedstock may be sourced from a Supply Base where an assessment demonstrates that both the carbon stock is stable, and the forests' capacity to act as a carbon sink is stable or increasing over the long term.
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Norway is a party to the Paris Agreement and is committed to reduce its carbon emissions with 55 % by 2030, compared to the level by 1990. Norway reported to the UN the status and progress of this work on February 4, 2025, called the Biennial Transparency Report (BTR). This is a comprehensive report describing: • Information necessary to track progress in implementing and achieving NDCs. • National strategies • Mitigation policies and measures, actions and plans for each sector, including agriculture, land use, land use changes and forestry. • Projections of greenhouse gas emissions and removals • Information related to climate change, impacts and adaption • Information on financial, technology development and transfer and capacity building support provided and mobilised. The Biennal Transperancy report states: *"From 1990 to 2010, both carbon sequestration and emissions in the LULUCF sector increased, while the net carbon sequestration declined from 2011 to 2022. In 2022, net sequestration in the sector was estimated at 13.8 million tonnes of CO2 equivalents, equivalent to 28 per cent of Norway's total greenhouse gas emissions."* This confirms that the forestry sector in Norway, is a significant net contributor to carbon sequestration in the country. **Enforcement and monitoring** Norway fulfils this indicator by Route A. The Norwegian Institute for Bioeconomy (NIBIO) is responsible for monitoring and reporting for Norway according to the Paris agreement.

	Risk conclusion and justification As Norway has joined the Paris Agreement the country has reported according to Route A, the report includes forestry in its reporting and states a net sequestration in the sector, the risk is considered to be low.
Mitigation measures	N/A
Supply Base Verifiers	Home page of the Norwegian Ministry of Climate and Environment Home page of UNFCCC. Norways first Biennial Transparency Report under the Paris Agreement (BTR) www.regjeringen.no/contentassets/1da5b7f1cd264740a9fb0a90f311a686/en-gb/pdfs/norways-first-biennial-transparency-report-under-t.pdf
Evidence reviewed	Norways first Biennal Transparancy report under the Paris Agreement; Norwegian Ministry of Climate and Environment UNFCCC homepage: https://unfccc.int/sites/default/files/NDC/2022-11/NDC%20Norway_second%20update.pdf
Risk rating	Low risk
Criterion 3.2 – Carbon stocks in the forest area of the Supply Base are stable or increasing in the long term	
3.2.1	**All feedstock sourcing shall be consistent with either of these two options:** **Option A** Feedstock may be sourced from Supply Bases where an assessment of the Supply Base shows that the forest carbon stocks are stable or increasing, or **Option B** Feedstock may be sourced, if the assessment shows that the forest carbon stocks are declining in the Supply Base, provided that the decline is due to natural processes (fire, pests etc.), and sourcing of feedstock has the aim to recover feedstock that would otherwise be lost or to assist regeneration.
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Norwegian forests absorb 20.2 million tonnes of CO2 equivalents annually. In the forestry and land use sector, net absorption is 15.5 million tonnes of CO2 equivalents per year. The carbon stock in living biomass (above- and below-ground) of Norwegian forests has been continuously increasing for the last 100 years. The development since 1990 is shown in the graph below.

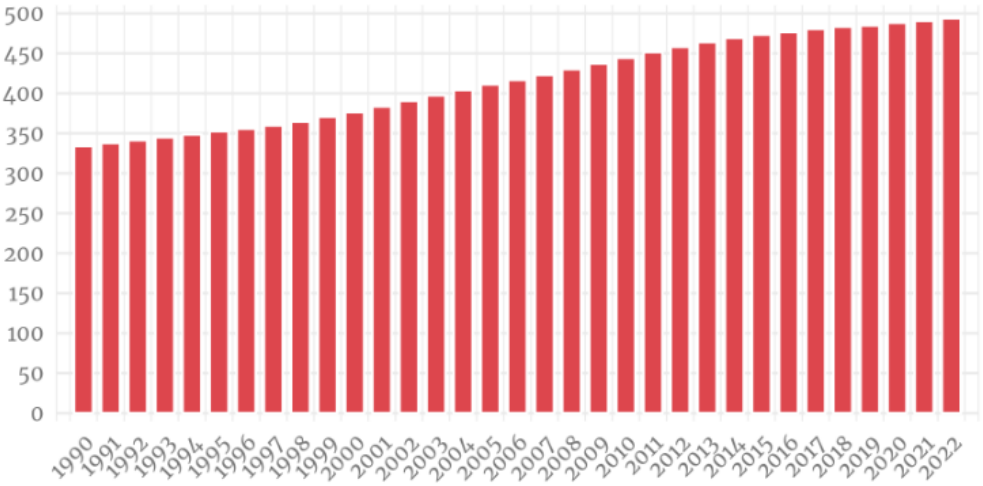


Figure 5. Carbon stock of living biomass of the area classified as forest for the entire reporting period from 1990 to 2022. Million tons of carbon. Biomass at areas used for other purposes than forestry is not included. Source: Norwegian Environment Agency 2024.

Table 3. Estimation of carbon stock for living biomass in forests, above and below ground. The figures are given in million tons *of carbon. Estimates are based on mid-year reporting. Source: National Forest Inventory, NIBIO.*

Location	1990	2000	2005	2010	2015	2020
Above ground	259	294	320,4	346,7	369,2	380,0
In the soil	71,5	80,9	87,6	94,0	99,1	101

Table 4. *Estimate of carbon stock for living biomass on other wooded areas (peatlands and solid land with trees, but which do not reach the forest definition). Million tons of carbon. Estimates are based on mid-year reporting. Source: National Forest Inventory, NIBIO*

Location	1990	2000	2005	2010	2015
Above ground	1,7	2,0	2,1	2,3	2,6
In the soil	0,6	0,7	0,7	0,8	0,9

Enforcement and monitoring

Development of growing stock as well as carbon stock at the national level, is continuously monitored by NIBIO (National Forest Inventory).

All official figures from both governmental agencies, and research institutes show that the total carbon stock in Norwegian forests is increasing, both for the biomass above the ground and in the soil, and for areas classified as forests as well as for other wooded areas.

Risk conclusion and justification

Based on the forest inventory data showing a carbon increase with approx. 45 % in the last 30 years, and 18 % for the last 15 years it could be stated that the carbon stock in Norwegian forest is continuously increasing.

All figures and documentation show that the risk for not meeting this demand is low.

Mitigation measures	No need identified

Annex 1 Detailed findings for Supply Base Evaluation

Supply Base Verifiers	Home pages of Norwegian Agriculture Agency Homepage of Norwegian Environment agency Homepage of Norwegian bio economy research (NIBIO)
Evidence reviewed	Skogens klimagassregnskap (Forest greenhouse gas accounting) Gunhild Søgaard; NIBIO 2024. https://www.skogbruk.nibio.no/klimagassregnskapet-for-norske-skoger Skog som klimatiltak (Forest as Climate Measures) Norwegian Agriculture agency (2025). https://www.landbruksdirektoratet.no/nb/nyhetsrom/nyhetsarkiv/skog-som-klimatiltak Carbon storage in Norwegian ecosystems (revised edition) Norwegian institute for nature research 2020. https://brage.nina.no/nina-xmlui/handle/11250/2655580 42 % mer skog på 20 år (42 % increase in standing stock) SSB 2021 https://www.ssb.no/jord-skog-jakt-og-fiskeri/skogbruk/statistikk/landsskogtakseringen/artikler/42-prosent-mer-skog-pa-20-ar
Risk rating	Low risk
3.2.2	**Primary feedstock shall not be sourced from forest areas where site productivity is low and, according to local definitions or norms, the areas are classified as low-productive or difficult to regenerate.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** There are no laws or regulations, either in PEFC or FSC, that directly restrict harvesting in forest areas with low site productivity or in impediment areas. However, harvesting activity in such areas remains very limited, primarily due to the economic realities of conducting forestry operations under these conditions. Areas with potential for annual production less than 1 m^3/ha*year are normally classified as unproductive forest (Uprod. Skog). These areas are often remote and far from existing infrastructure, resulting in high operational costs and limited profitability, which drastically reduces the incentive for harvesting. NIBIO, which is responsible for the Norwegian NFI, produced the following matrix showing the distribution of the harvested areas Table 5: Evaluation of the percentage of forested land harvested in the past 5 years and in the past year in monitored forest plots located on productive and unproductive forests land (NIBIO).

Site index*	**Total area**	**Area final harvest 5-year period**	**Area final harvest annualy**	**% 5 year**	**% 1 year**
6 (5-6.5 m)	1 088 710	7 841	1 568	0,72	0,14
8 (6.5-9.5 m)	2 422 404	46 143	9 229	1,9	0,38
11 (9.5-12.5 m)	1 816 647	47 315	9 463	2,6	0,52
14 (12.5-15.5 m)	1 316 348	55 246	11 049	4,2	0,84
17 (15.5-18.5 m)	892 856	56 057	11 211	6,28	1,26
20 (18.5-21.5 m)	481 531	35 509	7 102	7,37	1,47
23 (21.5-24.5 m)	185 204	13 248	2 650	7,15	1,43
26 (>24.5 m)	42 809	4 326	865	10,11	2,02
Unprod. Forest	**3 190 477**	**270**	**54**	**0,01**	**0**
All forest	11 436 987	265 955	53 191	2,33	0,47

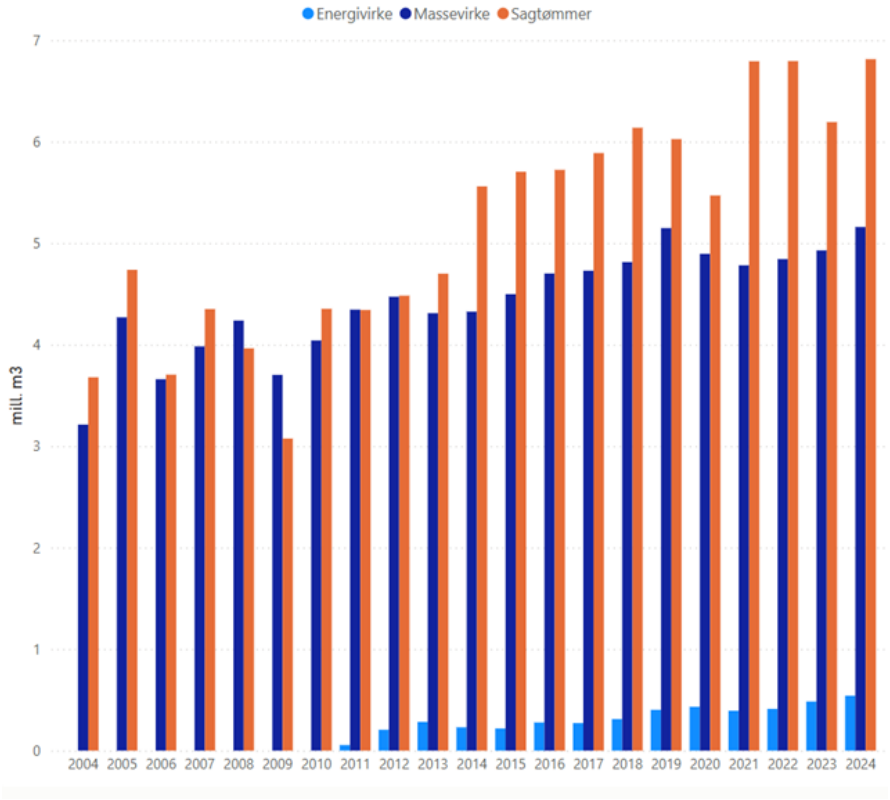
*Site index = forest site index (SI) is a key measure of forest productivity, defined as the dominant height of a species at an "index age" of 40 years.

	Data from Landsskogstakseringen (the National Forest Inventory) show that only 0,723% of their sample plots classified as the poorest site productivity class 6 (H40) have been logged in the past five years. This is a site index where the tree height at the age of 40 years could be expected to reach 6 m, and the average annual production through the whole rotation is in the range of 1,0 – 1,2 m^3/ha. Harvesting on unproductive land is 0,01 % of the total area, for the last 5 year period. This shows that the risk for buying wood from harvesting done on unproductive land is minor. Viken et al (2025) report that since 1945, only 2.1% of unproductive forest area has been clear-cut, indicating that forestry activity in these areas is generally low. Another important limiting factor for harvesting in low-productivity areas is the legal framework surrounding "protected forest" (vernskog), as defined in the Forestry Act (Skogbrukslova), Chapter 3, Section 12, along with its associated regulations. Protected forest provisions are designed to regulate forestry in areas where, due to climatic conditions, the forest provides ecosystem services —either to other forest stands, against natural hazards, or to prevent degradation of the forest itself. The primary purpose of these regulations is to safeguard forest resources and forest regeneration under climate-related threats. Harvesting in protected forests is strictly regulated and must ensure successful regeneration and preservation of the forest's natural character, primarily through continuous-cover (closed-canopy) forestry practices. To log in protected forest, one has to apply to the forest authorities for permission. **Enforcement and monitoring** Forestry activities in areas classified as protected forest demands an approved application. Seeing as most of the protected forest are mountain forests of low site indices, much of the activity in these area-types is monitored in this way. The need for further enforcement and limitations is not necessary as all public statistics shows the overall harvest activity on the poorest forest areas in Norway to be limited. **Risk conclusion and justification** Based on national inventory data from NIBIO, showing <0,8% of the area is harvested in total for a 5 year period in the low-productive areas (site index 6), and less than 0,01 % of the total area for the last 5 year for unproductive forest, , the risk of sourcing primary feedstock from such areas is assessed as low.
Mitigation measures	N/A
Supply Base Verifiers	Homepage of Norwegian bio economy research (NIBIO) (the page showing the land change) Homepage of Norwegian acts and regulations
Evidence reviewed	"Lov om skogbruk (skogbrukslova)" Viken, K. O., Svensson, A., Breidenbach, J. (2025) *Omfang av flatehogst etter 1940 i Norsk skog – Resultater for Østlandet.* NIBIO rapport 02/2025. Tilgjengelig fra https://nibio.brage.unit.no/nibio-xmlui/bitstream/handle/11250/3181582/NIBIO_RAPPORT_2025_11_22.pdf?sequence=1&isAllowed=y NFI-statistics received from NIBIO.
Risk rating	Low risk

Annex 1 Detailed findings for Supply Base Evaluation

3.2.3	**Primary feedstock shall not be sourced from forest areas in the Supply Base which, according to local definitions or norms, are classified as having combined attributes of high carbon stocks and high conservation value (HCV).**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Protection of HCV areas is described under indicator 2.1.1. The analysis and assessment are also valid for this indicator (3.2.3). There are in Norway no formal classification of HCV forest in relation to carbon storage. However, this aspect is considered most relevant for the HCV categories 1 – 3, which covers the most valuable old forest. Protection of HCV forest is in this document generally described under indicator 2.1.1. Some areas might be important for carbon stock, even if the standing stock of wood is low. This is typically for swamps/peatland and some wetland. These are areas with very little forestry activity, and low importance to forestry, as new diching of such areas has been prohibited since 2006. For indicator 3.2.2, the harvesting for different site-indexes has been described. Wetland and swamps will normally be classified as the poorest site index or impediment. However, extensive harvesting on wetland would very little affect the carbon stock, as the main carbon storage on wetland is below ground. **Enforcement and monitoring** The risk for harvesting HCV areas is partly followed up by the forest certification schemes. Most of the HCV-areas is covered by the PEFC forest standard (PEFC N 02, 2022) requirement 22 and 23, which describe which areas to avoid and areas where consultation with biologist is needed before any harvesting. As this is part of the certification scheme, it is monitored through internal controls and audits, as well as external controls for the certification. HCV areas important for carbon stock have the same risk for being affected by harvest operations as the rest of HCV-categories assessed under 2.1.1. **Risk conclusion and justification** The risk is assessed to be the same as for 2.1.1, which is specified risk.
Mitigation measures	Control if the wood is sold from a wood trader holding a valid certificate for FSC_COC-CW in addition to a valid PEFC FM certificate. If the wood provider does not hold a valid FSC CoC CW certificate, the following mitigation actions should be done: Documentation showing that the wood does not have an origin from: • One of the four Intact Forest Landscapes in Norway (areas: Trysil, Pasvik, Lierne and Kautokeino) or • Forest stands with density of 4 or more different red listed species in the category of NT or higher, within an area of 1 ha.
Supply Base Verifiers	Forest certification reports (PEFC) from main wood-buyers. FSC NRA for Norway (FSC-NRA_NO-V1-0) https://connect.fsc.org/document-centre/documents/resource/293 PEFC standard and guidelines (PEFC N 02, 2022); https://pefc.no/vare-standarder/norsk-pefc-skog-standard Relevant Norwegian legislation like:

	The Forestry Act: https://www.regjeringen.no/en/dokumenter/Act-relating-to-forestry-Forestry-Act/id87139/ The regulation on sustainable forestry: https://lovdata.no/dokument/SF/forskrift/2006-06-07-593 The Nature Diversity Act: https://www.regjeringen.no/en/dokumenter/nature-diversity-act/id570549/ Norwegian Environmental Agency, Map and main figures for protected areas https://www.miljodirektoratet.no/ansvarsomrader/vernet-natur/norges-verneomrader/ Review of media reportsLike: https://naturvernforbundet.no/trondelag/42524/ and https://www.nettavisen.no/norsk-debatt/naturvernforbundet-som-sannhetsforvalter/o/5-95-1010776 Statistics Norway (SSB), for protected areas: www.ssb.no/natur-og-miljo/areal/statistikk/vernede-omrader The Norwegian ministry of Agriculture ann www.regjeringen.no/contentassets/b5129dd2a24041dc9d04418a91d8536e/rapport-den-eldste-skogen-og-nokkelbiotopene-1070834.pdf
Evidence reviewed	The Forest Act The FSC NRA for Norway Norwegian PEFC forest standard (PEFC N 02 2022) Annual environmental reports from the main certified wood buyers. Forest certification reports (PEFC) from all main wood-buyers for 2024
Risk rating	**Specified risk**
Criterion 3.3 – Feedstock sourcing shall not compete with wood sourcing for long-lived wood products	
3.3.1	**Feedstock sourcing shall be in compliance with the principles of cascading use, high quality stem wood shall not be used as feedstock if it is in substantial demand for long-lived products in the Supply Base.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** This aspect is solved in Norway through the pricing mechanism. For Norway, high-quality wood is sawlogs and, to some extent, poles. These qualities are paid significantly more than pulpwood, chips, or bioenergy. The prices for sawlogs are currently 60-70% higher than for pulpwood, and pulpwood is 50% higher than for energy wood. It is therefore in the interest of forest owners to sell as big of a share as possible as the most valuable assortment. There are no laws in Norway regulating how to use or utilize harvested wood. Using high-quality wood for purposes of less valuable output is not identified or described as an issue in Norway. As described for indicator 1.1.4, independent wood scaling is mandatory for all wood offered for sale from Norwegian forests. This is according to the Forest Act and the regulation for wood scaling. This is organised through an independent wood-scaling organisation, formed by the forest owners and the forest industry, equally represented in the board of directors. This system is meant to ensure fair trade in wood for both the seller and the buyer. A part of this scaling process is classifying the wood.

	Enforcement and monitoring According to Norwegian Agriculture Agency the distribution of harvested wood for the last 20 years is as shown in the graph below. This is a result of the wood classification done by the independent Norwegian Wood Scaling organisation (Norsk virkesmåling), which is mandatory according to the Forestry Act § 8. This scaling and classification is controlled on a regular basis, and the results are described in annual reports. The wood scaling and classifications is done according to an agreed regulation on wood grading. The distribution of wood classification for Norway shows that the share of sawlogs in the long run is higher than the share of pulp-wood. This indicates that the high quality wood is produced and harvested is sold and utilized as such.  *Figure 6. Distribution of harvested wood to main assortments (light blue) Bio-energy wood (Energivirke), (dark blue) Pulpwood (Massevirke) and (amber) Sawlogs (Sagtømmer). Source: Norwegian Agriculture Agency* **Risk conclusion and justification** According to the market prices, mandatory wood scaling and statistics, the risk for violation of this indicator is assessed to be low.
Mitigation measures	N/A
Supply Base Verifiers	The forestry act, especially § 8. Grading regulations for wood https://skoghandboka.no/tema/virkesomsetning/virkesomsetning/ Statistics showing distribution of wood qualities sold in the market. Annlual report of Norsk Virkesmåling: www.m3n.no/wp-content/uploads/2025/04/aarsrapport_2024_web.pdf https://skoghandboka.no/tema/virkesomsetning/virkesomsetning/
Evidence reviewed	The Forest Act, including regulation for wood scaling. Home page of Norwegian Agriculture Agency https://www.landbruksdirektoratet.no/nb

Risk rating	Low risk
Principle 4 – Feedstock sourcing benefits people and communities	
Criterion 4.1 – Decent working conditions are provided, and labour rights are safeguarded	
4.1.7	**Workers shall have access to health care provisions, sickness benefits, retirement benefits, invalidity benefits, death benefits, and workers' compensation.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** Norway has ratified all eight of the core ILO Conventions. Sickness benefits are described in the National insurance act. According to this law, part IV chapter 8, paragraph 8-1 to 8-33, all employees are guaranteed sickness benefits, similar to 100 % of the calculation basis (registered level of salary). This law describes the situation and rights for any employee, working in Norway. According to the law, the employer pays for these benefits for the first 16 days of the sick leave. Thereafter, the benefits are paid by the state. Retirements benefits are mandatory in Norway, according to the National insurance act and the law on corporate pension (foretakspensjonsloven). The National insurance act describes rules for the basic pension system, and the law on corporate pension describes the rules for additional mandatory occupational pension (OTP). The financial contribution from employers and employees are organised through the taxing system and controlled by the tax authorities. Invalidity benefits, as well as death benefits and workers compensations are also covered by the National Insurance act, and through mandatory occupational injury insurance, which is regulated by law (Yrkesskadeforsikringsloven), The act also covers industrial injury insurance. **Enforcement and monitoring** The Norwegian Labour Inspection Authority performs approximately 400 annual inspections in the sector for agriculture and forestry. According to the Working Environment Act, any employer is obliged to have established a system for their health and safety work. This includes occupational health service. It is not registered from either available report from the Norwegian Labour Inspection Authority or media notices, that for the forestry sector, mandatory rules in this field are not followed up. **Risk conclusion and justification** These requirements are fully covered by the following laws and agreements: • The National insurance act, paragraphs 8-1 to 8-33 • The law on corporate pension • The act relating to industrial injury insurance • The agreement on reduced sick leave and dropout from work: IA (2025) between the Government, The Norwegian Association of Local and Regional Authorities (KS), the employees organisations (LO: Norwegian confederation of Trade Unions, Akademikerne; The Federation of Norwegian Professional Associations, UNIO; The Confederation of Unions for Professionals, YS; The Confederation of Vocational Unions) and employers organisation (NHO; Confederation of Norwegian Enterprise, Virke; The federation of Norwegian enterprise, Spekter; The employers' Assosiation Spekter). This agreement, covers all branches and categories of employees. The risk for non-compliance is considered to be low for the entire forest sector.
Mitigation measures	N/A

Supply Base Verifiers	Existing legislation , like The National insurance act, The law on corporate pension, and the act relating to industrial injury insurance Current agreement on reduced sick leave and dropout from work. Applied certification standards, like the PEFC N 02:2022, requirements 1 and 2. Publicly available reports like https://www.arbeidstilsynet.no/globalassets/rapportar/signal/signal-1-2024.pdf
Evidence reviewed	Norwegian PEFC forest standard (PEFC N02 2022) https://pefc.no/vare-standarder/norsk-pefc-skog-standard The Working environment Act https://lovdata.no/dokument/NLE/lov/2005-06-17-62 Regulations relating to Systematic Health, Environment and Safety Activities in Enterprises (Internal Control Regulations) The law on corporate pension (foretakspensjonsloven) https://lovdata.no/dokument/NL/lov/1997-02-28-19 The National insurance act https://lovdata.no/dokument/NL/lov/1997-02-28-19 Annual reports from The Norwegian Labour Inspection Authority. https://www.arbeidstilsynet.no/om-oss/forskning-og-rapporter/arsrapporter/ Overview of ILO ratifications for Norway https://normlex.ilo.org/dyn/nrmlx_en/f?p=NORMLEXPUB:11200:0::NO::P11200_COUNTRY_ID:102785 Forest certification reports (PEFC) from all main wood-buyers for 2024
Risk rating	Low risk

Criterion 4.2 – Feedstock sourcing benefits communities	
4.2.2	**Feedstock sourcing shall positively contribute to the local economy, including employment.**
Findings	**Scale of assessment** This assessment covers the PEFC-certified forest in Norway. **Analysis** At the national level, renewable raw materials from Norwegian forestry supply an industry with a turnover 10–12 times that of timber (St. meld. 6 (2016-17)). The number of employees was in 2016 (St. meld. 6), assessed to be 20.941 persons in the entire forest sector, of which 14.836 persons were working in the forest industry, and 6.105 were working in the primary forest sector. The number of employees likely is approximately the same today. Figures from NIBIO 2019 state that in 2019 there were 15.600 persons employed in the forest industry, and 6.600 persons in the primary forest sector, which is more than stated in the St.meld. 6. There has been some improvement in productivity, but on the other hand, the economic conditions and the total level of activity have also improved. National labour laws regulate all employees, and all employees working in the primary forest sector are monitored in accordance with the PEFC standard. Approximately 6 % of the annual harvest is from state owned or municipality owned forests. The remaining 94 % is from privately owned forests, including commonly owned private forests. In total the forest sector count for approximately 0,7 % of the total employment in Norway. In rural areas, especially in the eastern part of the country, the forestry sector is more important and count for a significantly higher share of the total employment.

	Enforcement and monitoring Figures from the Norwegian Directorate of Agriculture show that forest owners sold 11.97 million cubic metres of timber for industrial purposes in 2024. The gross value of timber was over NOK 8 billion, an increase of 33 per cent from 2023. According to the report 6 (2016-17) to the Norwegian parliament, sustainable raw material from the Norwegian forestry supplied to the Norwegian industry improves its value by 10 to 12 times through the industrial value-adding processes. Some export of raw material occurs, especially for pulpwood, but that is mainly for assortments where the Norwegian industry does not have sufficient capacity to handle the entire harvested volumes, and for situations where the Swedish industry is geographically located closer to the wood than the Norwegian industry. **Risk conclusion and justification** The risk for not fulfilling the demand of positively contributing to the local economy, including employment, from the forest sector in Norway is considered to be low for all forestry activity in Norway.
Mitigation measures	N/A
Supply Base Verifiers	Media reports like: https://www.bondebladet.no/inntektsvekst-for-landets-skogeiere-i-2023-men-store-interne-inntektsgap/s/5-150-107966 Public informations Statistics (SSB) NIBIO, report on Sustainable forestry (2021): https://www.skogbruk.nibio.no/sysselsetting-i-skogbruket
Evidence reviewed	St. meld. 6 (2016-17) (Report to the Norwegian parliament); https://www.regjeringen.no/no/dokumenter/meld.-st.-6-20162017/id2515774/ Homepage of the Norwegian Directorate of Agriculture https://www.landbruksdirektoratet.no/nb/skogbruk Homepage of Statistics Norway www.ssb.no
Risk rating	Low risk

Annex 2 List of experts consulted

No	Expert	Affiliation and role
1	Even Bergseng	NORSKOG, Forestry and certification expert
2	Erling Bergsaker	NORSKOG, Forestry and certification expert
3	Frida Seeberg	NORSKOG, forest ecology expert
4	Thomas Bretvad	NORSKOG, forestry expert in forest operations
5	Anders Ringstad	NORSKOG Forest management expert
6	Magnus Standerholen Sjøli	NORSKOG Forest assessment and valuation expert
7	Thomas Husum	PEFC Norway, General Secretary
8	Aksel Granhus	NIBIO, National forest research scientist, forest resources
9	Johannes Breidenbach	NIBIO, National forest inventory expert

Annex 3 List of publications used

Publications used
Allskog Ekstern revisjonsrapport; www.allskog.no/hogst-og-tommersalg/sertifisering-av-tommer/Allskog_RC_24_Report.pdf
AT skog Ekstern revisjonsrapport; www.atskog.no/wp-content/uploads/2024/07/Revisjonsrapport-2024.pdf
Biofofocus: Narin; https://biofokus.maps.arcgis.com/apps/webappviewer/index.html?id=7afe7db500754f7897fa2d237bd2409d
Bondebladet: Inntektsvekkst for landets skogeiere i 2023, men store interene inntektsgap; https://www.bondebladet.no/inntektsvekst-for-landets-skogeiere-i-2023-men-store-interne-inntektsgap/s/5-
FSC -STD-NOR-01-2023 EN. The FSC Forest Stewardship Standard for Norway; https://connect.fsc.org/document-centre/documents/resource/1408
Glommen-Mjøsen Ekstern revisjonsrapport; www.glommen-mjosen.no/wp-content/uploads/2024/05/Glommen-Mjosen-Skog_RC_24_Report.pdf
Ministry of Agriculture and Food: St. meld. 6 (2016-17) (Report to the Norwegian parliament); https://www.regjeringen.no/no/dokumenter/meld.-st.-6-20162017/id2515774/
Ministry of Agriculture and Food: The regulation on sustainable forestry: https://lovdata.no/dokument/SF/forskrift/2006-06-07-593
Ministry of Agriculture and Food: Den eldste skogen og nøkkelbiotopene; www.regjeringen.no/contentassets/b5129dd2a24041dc9d04418a91d8536e/rapport-den-eldste-skogen-og-
Ministry of Agriculture and Food: Regulation for wood scaling. https://lovdata.no/dokument/LTI/forskrift/1990-05-28-469
Ministry of Agriculture and Food: The Forestry Act : https://www.regjeringen.no/en/dokumenter/Act-relating-to-forestry-Forestry-Act/id87139/
Ministry of Finance: Law on (Foretakspensjonsloven); https://lovdata.no/dokument/NL/lov/2000-03-24-16
Ministry of Finance: Tax Act (Skatteloven); https://lovdata.no/dokument/NL/lov/1999-03-26-14
Ministry of Finance: VAT act; https://www.skatteetaten.no/globalassets/bedrift-og-organisasjon/avgifter/merverdiavgift/refusjon-av-mva---avgiftsinfo/vat-act---oversatt-versjon-av-
Ministry of Justice: Law on… (Yrkesskadeforsikringsloven); https://lovdata.no/dokument/NL/lov/1989-06-16-65
Ministry of Labour and Social Inclusion: The National insurance act Folketrygdloven); https://lovdata.no/dokument/NL/lov/1997-02-28-19
Ministry of Labour and Social Inclusion: Working Environment Act: https://lovdata.no/dokument/NLE/lov/2005-06-17-62
Minstry of Climate and Environment: Norway's first Biennial Transparency Report under the Paris Agreement; www.regjeringen.no/contentassets/1da5b7f1cd264740a9fb0a90f311a686/en-gb/pdfs/norways-first-biennial-
Minstry of Climate and Environment: The Nature Diversity Act: https://www.regjeringen.no/en/dokumenter/nature-diversity-act/id570549/
NIBIO (2018): Bærekraftig skobruk i Norge; https://www.skogbruk.nibio.no/forord
NIBIO : Landskogtakseringen; https://www.nibio.no/om-nibio/vare-fagdivisjoner/divisjon-for-skog-og-utmark/landsskogtakseringen
NIBIO: Avskoging i Norge; https://www.nibio.no/om-nibio/forskning-nytter/divisjon-for-skog-og-utmark/forskning-nytter-skog-og-utmark-2018/avskoging-i-norge

Annex 3 List of publications used

NIBIO: Kilden: https://kilden.nibio.no/?topic=skogportal&zoom=0&x=7219344&y=383375&bgLayer=graatone
NIBIO: Omfang av flatehogst etter 1940 i Norsk skog; https://nibio.brage.unit.no/nibio-xmlui/bitstream/handle/11250/3181582/NIBIO_RAPPORT_2025_11_22.pdf
Norsk vorrkesmåling åresppport; https://www.m3n.no/om-oss/arsrapport/
NORSKOG, Norges skogeierfprbund m.fl. : Skoghåndboka; https://skoghandboka.no
Nortømmer Ekstern revisjonsrapport; https://nortommer.no/wp-content/uploads/sites/2/2025/04/Nortommer_PA2_24_Report-2.pdf
Norwegian Agricultural agency: Skog som klimatiltak; https://www.landbruksdirektoratet.no/nb/nyhetsrom/nyhetsarkiv/skog-som-klimatiltak
Norwegian Environment Agency: Map and main figures for protected areas https://www.miljodirektoratet.no/ansvarsomrader/vernet-natur/norges-verneomrader/
Norwegian Environment Agency: Naturbasen; https://geocortex02.miljodirektoratet.no/vertigisstudio/web/?app=a3a09afee5c24c459c53a9a9ff0915f1
Norwegian Institute for Nature Research (NINA): Carbon storage in Norwegian Ecosystems https://brage.nina.no/nina-xmlui/handle/11250/2655580
PEFC N 02: 202; https://pefc.no/vare-standarder/norsk-pefc-skog-standard
SB Skog Ekstern revisjonsrapport; www.sbskog.no/files/dokumenter/revisjonsrapporter/f103-20-no-sammenfattande-kortrapport-sb-skog-as-20240524.pdf
SBP Evaluation of the Programme for endorsement of forest certification PEFC; https://sbp-cert.org/wp-content/uploads/2023/12/SBP_Evaluation_of_PEFC_v1.0_final.pdf
SBP Regional Risk Assessment Procedure Version 2. https://sbp-cert.org/wp-content/uploads/2025/02/SBP-RRA-Procedure_v2.0_Feb25.pdf
SBP Standard 1: Feedstock Compliance Version 2.0 (2023); https://sbp-cert.org/wp-content/uploads/2023/05/SBP_Standard_1_v2.0_final.pdf
SBP Standard 2: Feedstock verification (2023); https://sbp-cert.org/wp-content/uploads/2023/05/SBP_Standard_2_v2.0_final.pdf
SSB Fact about forestry: https://www.ssb.no/jord-skog-jakt-og-fiskeri/faktaside/skogbruk
Statisticks Norway (SSB): 42 % mer skg på 20 år; https://www.ssb.no/jord-skog-jakt-og-fiskeri/skogbruk/statistikk/landsskogtakseringen/artikler/42-prosent-mer-skog-pa-20-ar
Statistics Norway (SSB), for protected areas: www.ssb.no/natur-og-miljo/areal/statistikk/vernede-omrader
The Norwegian Labour Inspection Authoroty: Annual reports; https://www.arbeidstilsynet.no/om-oss/forskning-og-rapporter/arsrapporter/
The Norwegian Labour Inspection Authoroty: Signalrapport, Bransjekunnskap https://www.arbeidstilsynet.no/globalassets/rapportar/signal/signal-1-2024.pdf
Viken Skog Ekstern revisjonsrapport; www.viken.skog.no/files/web/files/rapporter/auditsummary-nor-cmpy-088532-acty-2024-172735.pdf

Annex 4 List of Stakeholders

No	Organisation	Type of organisation
1	Norges Skogeierforbund	Forest owner federation
2	Glommen Mjøsen Skog	Forest owner association
3	Viken Skog	Forest owner association
4	AT Skog	Forest owner association
5	Allskog	Forest owner Association
6	NORSKOG	Forest owner Association
7	Nortømmer	Wood buying company
8	SB skog	Wood buying company
9	Statskog	State forest owner
10	Treindustrien	Saw milling association
11	The Federation of Norwegian Industries	Organisation for pulp board industries
12	Norske reidriftsamers landsforbund	Reindeer herding association
13	Maskinentreprenørenes forbund	Forest contractors organisation
14	Fellesforbundet	Labour union
15	Friluftrådenes landsforbund	The Norwegian Outdoor Board
16	Den norske turistforening	The Norwegian Trekking Association
17	Det norske skogselskap	The Norwegian Forestry Society
18	Skiforeningen	The Ski association
19	Norges jeger og fisker forbund	The Norwegian Hunting and Fishing Association
20	WWF Norge	World Wildlife Fund Norway
21	Naturvernforbundet	Friends of the Earth Norway
22	Sabima	Environmental organisation
23	Bellona	Environmental organisation
24	Miljømerking	The Nordic Swan Ecolabel
25	Zero	NGO for climate friendly solutions
26	NIBIO	Norwegian Institute of Bioeconomy Research
27	NINA	Norwegian Institute for Nature Research
28	NMBU - MINA	Norwegian University of life science, faculty of Environmental Sciences and Nature Resource Management.
29	PEFC Norge	Norwegian PEFC secretariat

Annex 5 Public consultation report

Stakeholder	Comment	Response
-	-No comment was received	-