

SKÓGARKOLEFNI

2.1

English version



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1. Eligibility



Principle

Participation in FCC is based on project suitability and time span and that all applicable laws and guidance are followed. All projects shall be additional to other afforestation and meet the criteria of permanence and measurability.

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1.1 Key project dates

Requirement

- All projects (whether single or part of a group) shall be registered before the project implementation date (the start of planting).
- Single projects shall be validated within five years of registration. For groups, projects can be added to a group (subject to group rules) up to the point of validation. Group validation shall be carried out within five years of the date of the first registration within the group. A validation extension may be given in extenuating circumstances.
- Validation Statements shall only be issued once planting is completed.
- Projects shall have a clearly defined duration and shall not exceed fifty years to begin with. Project duration can be lengthened at later stages subject to realistic carbon sequestration forecasts over longer periods being carried out. Duration of projects with a projected rotation length of less than 50 years shall be equal to the rotation length (shortest rotation in the case of group projects).

Means of Validation

- Afforestation plan.
- Project Design Document.
- Financing contracts and other applicable contracts.

Means of Verification

- Not required unless changes are made to the project duration.

Guidance

- The project implementation date is the date when planting begins.
- The project start date is the last date of planting and the date from which carbon sequestration is accounted for.
- The project duration begins from the start date and is the time over which carbon sequestration claims are to be made.
- The project end date can be up to 50 years from the start date and can be lengthened at later stages. The project duration should not be confused with permanence.
- All projects shall involve a permanent land-use change to Forest cover.

- The group start date is the last date of planting (or latest project start date) within the group.
- The project registration date is the date on which a project moves from 'Draft' to 'Under Development' status on The International Carbon Registry.

1.2 Eligible activities

Requirement

Eligible activities shall be those relating to forest creation (afforestation) on land that has been without forest for at least 25 years prior to the start of the project.

Undisturbed wetlands and other natural areas under statutory protection as well as existing forests are not eligible.

Means of Validation

For conversion of open ground to Forest:

- Statement on land use in Project Design Document.
- Vegetation classification according to the afforestation plan.

Guidance

Forest creation is the direct, human-induced conversion to Forest of land that has not been under tree cover for at least 25 years. The Forest can be established by planting, direct seeding, or natural regeneration.

1.3 Eligible land

Requirement

Legal ownership, or tenure of the project area for the duration of the project, shall be demonstrated.

Means of Validation

- Declaration in Project Design Document detailing nature of ownership and landowner/tenant contact details and if leased, tenure documentation and landlord's consent.
- Title deeds.
- Land registry records.
- Grant contract signed by owner.
- Certified copy of lease (if leasehold) or other evidence to confirm landowner's consent.

Means of Verification

- Confirmation of landowner/tenant contact details, with evidence as per validation if landowner has changed.

Guidance

Land can be freehold or leasehold. If leased, the landowner's consent must be presented. See Section 2.3 relating to risks and permanence.

1.4 Compliance with the law

Requirement

Projects shall comply with the law.

Means of Validation

- Statements in Project Design Document that the project complies with all relevant laws.
- Project Design Document outlines a system or procedures for being aware of and implementing requirements of new legislation.
- Signed commitment from the landowner to comply with the law (See Section 2.1).
- No evidence of non-compliance.

Guidance

Validation/verification is not a legal compliance audit. The validation/verification body will check if there is no evidence of noncompliance with relevant legal requirements, and that no issues of non-compliance are raised by regulatory authorities or other interested parties. The main legislation relevant to Skógarkolefni is found on the Alþingi website althingi.is.

1.5 Conformance with Icelandic forestry policy

Requirement

- Projects shall conform to Land & líf.

Means of Validation

- Statement in Project Design Document that the project conforms to Land & líf.
- Signed commitment from the landowner to conform to Land & líf (See Section 2.1).
- No evidence of non-conformance.

Guidance

The validation/verification body will check there is no evidence of non-conformance with Land & líf. See also Section 2.1.

1.6 Additionality

Requirement

Additionality shall be demonstrated through the following tests.

- 1. Legal test.** There is no legal requirement specifying that forests should be created. Compensatory planting is not eligible.
- 2. Contribution of Carbon Finance test.** Carbon finance payments shall equate to at least 15% of the project's planting and establishment costs.
- 3. Barrier test.** Existing barriers to the implementation of the project have been overcome. Barriers could be social, economic, or environmental.

Means of Validation

- Statements in Project Design Document.
- Statements or other evidence that at least 15% of establishment costs over the first 10 years are covered by carbon financing.
- Financial analysis.
 - A full financial analysis (including expected costs and revenues) of the funds required to implement and manage for the project duration.
 - A sub-analysis of the actual planting and establishment costs to Year 10 and the proportion covered by carbon finance.
- Further evidence to support barrier test if used.

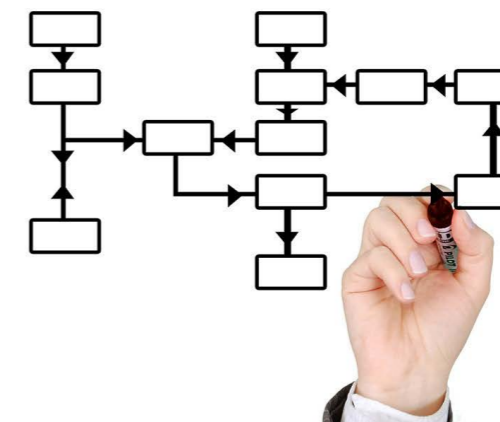
Means of Verification

- Not required.

Guidance

Projects receiving grant aid under a government-funded initiative are eligible provided additionality tests are met. A template FCC Additionality Spreadsheet is available. Project developers can use it to demonstrate how Test 2 is met by setting out expected costs and revenues. For a group, Tests 2-3 can be carried out at project-group level provided similar funding models/arrangements (Test 2) or similar barriers (Test 4) apply to all constituent projects. Where one or more constituent projects are significantly different in these aspects, additionality should be assessed for each constituent project.

2. Project governance



Principle

Projects should have an effective governance structure to ensure sustainable management, involving stakeholders where necessary, with transparent communication about the project and carbon.

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2.1 Commitment of landowners and Project Developers/ Group Managers

Requirement

The landowner shall commit to:

- Conform to this standard.
- Permanent land-use change.
- Manage land as per current Management Plan for the establishment period and as per longer-term management intentions for the project duration and beyond (2.3).
- Comply with the law (1.4) and conform with official forest policy (Land & líf) (1.5).
- Restock where projects involve harvesting (2.3).
- Replant or undertake alternative planting should Forest area be lost to wind, fire, pests, disease, or development (2.3).
- Inform future landowner(s) of the commitment to the Forest Carbon Code and any carbon contracts (2.3).
- Monitor and maintain verification for the project duration as per FCC guidance (unless the third-party project developer agrees to take this on (2.5)).
- If there is a loss of Forest carbon, notify the Forest Carbon Code secretariat immediately and submit a Loss Report within six months of discovery (2.3).
- Ensure the project, any PIU listings, sales to carbon buyers, retirement for use of verified Forest Carbon Units is accurately represented and up to date in the International Carbon Registry (either in their own account or via the project/group manager's) (2.6).
- Make true and accurate carbon statements about the project which conform with guidance (2.7).
- Abide by the FCC logo rules of use.

The project developer or group manager shall commit to:

- Conform to this standard.
- Comply with the law (1.4) and conform with official forest policy (1.5).
- Monitor and maintain verification for the project duration as per FCC guidance (unless the landowner has agreed to take this on - 2.5).
- Ensure the project, any PIU listings, sales to carbon buyers, retirement for use of verified Forest Carbon Units is accurately represented and up to date in the International Carbon Registry (2.6).

- Make true and accurate carbon statements about the project which comply with guidance (2.7).
- Make carbon buyers aware of the FCC guidance on carbon claims and include them in contracts with buyers (2.7).
- Abide by the FCC logo rules of use and make carbon buyers and landowners aware of the FCC logo rules of use.

Groups shall have a nominated Group Manager and a formal management structure between members.

Groups shall have a Group Agreement which sets out:

- The name of the group, its size and geographic scope, and any other limitations on membership.
- The name and contact details of the Group Manager and the arrangements for replacing the Group Manager should this be necessary.
- The name and contact details of the constituent landowners (and land managers if there are any).
- Details of the projects covered by the agreement (unique IDs, project names, locations, and areas).
- Each project's liability for the group's carbon rights and commitments (including consideration of whether the carbon is sold collectively or individually).
- The group's management structure and any other group rules.
- If not specified separately, the commitments of each landowner and the group manager as outlined above.
- Signatures of the Group Manager, all the landowners (and land managers if there are any).
- The roles and responsibilities of the Group Manager and the group members as set out in online guidance.

The Group Manager shall:

- Maintain a register of members of the group and the individual planting projects covered by the group scheme.
- Ensure the requirements of the contract between the Group Manager and the constituent group members are adhered to.
- Establish and implement a system of document control and record keeping, holding copies of documents as required by the FCC.
- Act as the main point of contact with the FCC Secretariat, the validation/verification body and International Carbon Registry (ICR).

- Register the projects in the group on the ICR and coordinate the project-group design.
- Lead on project-group validation and ongoing verification including addressing corrective actions for non-conformities.
- Inform group members of relevant developments.
- Deal with complaints relevant to FCC validation/verification.
- Revise the Group Agreement (as necessary) with any changes to the group membership or terms.
- Commit to the other terms for project developers as detailed above.

Group members shall:

- Abide by the Group Agreement.
- Inform successor landowner(s) of their commitment to this group.
- Allow the Group Manager to apply for FCC validation/verification on their behalf.
- Supply information required by the group manager and agree to internal audit by the group manager.
- Take any corrective action required by the group manager to address non-conformities.
- Commit to other terms for landowners as detailed above.

Means of Validation

- Signed commitment from the landowner, or contracts between the landowner and project developer to confirm the landowner's and project developer's commitment to the standard as detailed above and in the online guidance.
- Group Agreement.

Means of Verification

- Updated commitment from the landowner or updated group agreement if the landowner or any group members (including the manager) have changed.

Guidance

This section brings together the commitments of the landowner and project developer/group manager from the relevant sections of the standard. See also Sections 1.4, 1.5, 2.3, 2.5, 2.6 and 2.7.

2.2 Management plan

Requirement

Projects shall have management planning documentation, initially for the establishment period, containing:

- An outline of the necessary inputs and resources including a full financial analysis
- A summary of operational techniques
- A chronological plan for initiation of key project activities
- Consideration of species selection for future climate
- Maps of the areas being planted, showing tree species, tracks and placement of archaeological sites and other areas excluded from planting
- Tables with information on vegetation, soils, slope, rockiness, site preparation, tree species, their number, and planting density.

The management plan shall be updated on a regular basis. It shall include an outline of the longer-term management intentions, for the project duration.

The project manager shall have the management capacity necessary to carry out the planned project activities for the duration of the project.

Means of Validation

- Afforestation planning documentation as outlined above.
- Project team lists which identify key technical skills.

Means of Verification

- Up-to-date management planning documentation
- Updated longer-term management intentions
- Updated planting map (if boundaries/planting plans have changed).

Guidance

Projects should make use of ÍST 95: Guidelines for Sustainable Forestry, which are available on the Icelandic Standards website, along with additional materials. They address the sustainable forest management elements of climate change, soil, water, biodiversity, landscape, historic environment and society.

2.3 Management of risks and permanence

Requirement

The landowner shall demonstrate the commitment to permanence by:

- Identifying risk factors and developing appropriate mitigation strategies as set out in the project's risk assessment.
- Contributing to the Forest Carbon Code Buffer.
- Ensuring re-stocking where projects involve harvesting.
- Replanting or undertaking alternative planting should Forest area be lost due to wind, fire, pests, diseases, or development.
- Managing as per the longer-term management intentions for the project duration and beyond (See Section 2.2).
- Inform future landowners of the commitment to the FCC and any carbon contracts.

Should a project experience a loss of carbon, the landowner shall:

- Notify the FCC secretariat immediately.
- Submit a Loss Report to the FCC secretariat within six months of discovery of the loss.

Means of Validation

- Further evidence to confirm assessment of risk.
- Subtraction of carbon buffer in Net Carbon Sequestration (Section 3.4).
- Evidence of contracts with or a signed statement from the landowner requiring:
 - restocking where projects involve harvesting,
 - replanting or alternative planting should Forest area be lost due to wind, fire, pests, disease, or development,
 - managing as per the longer-term management intentions for the project duration and beyond,
 - the landowner to inform future owners of the commitment to the Forest Carbon Code,
 - the landowner to notify the FCC secretariat of any loss immediately and submit a Loss Report within six months (See Section 2.1).

Means of Verification

- Details of any new or increased risks in the Project Progress Report.
- Any loss reports are submitted as set out above.

Guidance

Permanence describes the issue of ensuring removal of carbon dioxide from the atmosphere is permanent, and not reversed at a future point in time. Forest projects carry a risk of reversibility, and all forests eventually age and decline if not regenerated. As such safeguards must be in place to minimise that risk and to guarantee replacement or alternative Forest should a reversal occur. Risk management should be built in at every stage of project design. The purpose of the FCC Buffer is to protect the integrity of verified Forest Carbon Units in the event of a reversal and a net loss of sequestered carbon from a project. All projects contribute 20% to the FCC Buffer. A Loss Event Report Template is available on the page Template Documents and Forms. Any Loss Reports submitted will be publicly available in the International Carbon Registry. See Section 2.1 for a summary of landowner commitments.

2.4 Consultation

Requirement

Projects shall provide an opportunity for, and take account of, inputs from stakeholders and feedback from local communities during both the project design phase and over the lifespan of the project.

Means of Validation

- Consultation details in Planning permission documents or, if applicable, Environmental Impact Assessment or Environmental Statement/EIA Report.
- Other documentation which provides evidence of the approach taken to achieve meaningful stakeholder consultation, along with a summary of feedback and the actions taken.

Means of Verification

- Documentation confirming the approach to and outcome of ongoing consultation.

Guidance

- Some municipalities require planning permission for afforestation projects. An query to the local government as to the need for planning permission is required and must then be followed up in the appropriate way depending on the answer.
- Where an EIA was required, these processes should usually provide the appropriate documentary evidence for stakeholder consultation and engagement.

2.5 Monitoring

Requirement

The project shall have a monitoring plan in place before validation, to quantify and document the progress of carbon sequestration as well as ensure that the project continues to be sustainably managed. Verification shall take place five years, and then every ten years after the project start date. Projects shall be monitored 6-12 months prior to each verification due-date to allow time for verification to be carried out by the due-date. If there are extenuating circumstances for a delay, the project shall seek the approval of the FCC secretariat. If approval is granted, a Verification Extension Approval shall be uploaded to the International Carbon Registry. At Year 5, the 'Year 5 Monitoring Protocol' shall be followed for all projects. From Year 15 onwards, the Carbon Assessment Protocol shall be followed for all projects. Single projects or groups shall submit a Project Progress Report alongside the relevant Monitoring Report. Corrective actions shall be undertaken if establishment and/or tree growth and carbon sequestration rates do not meet expectations.

Means of Validation

- Monitoring plans set out in the Project Design Document.
- Signed commitment from the landowner or project developer to monitor and maintain verification for the project duration (See Section 2.1).

Means of Verification

- Project Progress Report shows continuing compliance with the Forest Carbon Code.
- Monitoring Reports show progress of carbon sequestration.
- Other evidence as specified in the relevant monitoring protocol.
- Other evidence to show that corrective actions have been undertaken.

Guidance

- Monitoring is required to demonstrate successful Forest establishment and assess actual tree growth and carbon sequestration rates. For projects validated under Version 1.2 of the Code or earlier, timings for the first verification may vary. Verification is due by the date indicated on the validation/verification Statement.

2.6 Registry and avoidance of double counting

Requirement

Projects and carbon units shall only appear on one carbon registry - The International Carbon Registry.

For group validation/verification, the group and its constituent projects shall be entered on the registry as a 'master project' and 'subprojects' respectively. All projects, project documentation, carbon units, assignments and retirements shall be visible in the 'public view' of the International Carbon Registry. Upon validation, Pending Issuance Units (PIUs) shall be listed for all carbon units in the project. Any Pending Issuance Units sold in advance of verification shall either be transferred to the relevant buyer's account or 'assigned' to that buyer. At each verification, Pending Issuance Units for that vintage shall be cancelled and the verified number of Forest Carbon Units (FCUs) issued. Prior to using Forest Carbon Units in any reports, they shall be 'retired' from the International Carbon Registry. Project developers shall comply with the Registry Rules of Use.

Means of Validation

- The landowner, project developer or group manager has an account on the International Carbon Registry.
- The project is recorded on the International Carbon Registry.
- Signed commitment that the project developer will ensure the project and carbon units are accurately represented on the registry (See Section 2.1).

Means of Verification

- Confirmation in Project Progress Report that project is not certified/ approved by another carbon standard.
- Pending Issuance Units are listed, Forest Carbon Units are issued, and units appear in the public view in the account of the current owner, or are assigned to the current owner, on the International Carbon Registry.
- Carbon units are shown as retired from the International Carbon Registry upon use.

Guidance

The International Carbon Registry gives details of Projects, Pending Issuance Unit listings, Forest Carbon Unit issuances, transfers, assignments and retirement.

Prior to verification, units will be defined as 'Pending Issuance' and are effectively a promise to deliver verified units. These can be transferred or assigned to a buyer in advance of delivery. Verified Forest Carbon Units can be retired for use in a company's environmental or greenhouse gas report or in claims of carbon neutrality. See Section 2.7 on carbon claims. See online guidance for registry rules of use and fees.

2.7 Carbon statements and reporting

Requirement

Landowners and/or project developers shall make carbon buyers aware of the FCC guidance on carbon claims. Any carbon statement by the landowner, the project developer or the carbon buyer shall be true and accurate and conform with recommended wording. Statements made prior to sequestration shall clearly state the timescale over which the carbon is to be sequestered. Carbon removals shall only be reported, or used, after carbon is sequestered and verified (i.e. Forest Carbon Units) in accordance with guidance. This is sometimes called ex-post reporting.

Means of Validation

- Signed commitment from the landowner/project developer to make true and accurate statements about the project/carbon which conform to FCC claims guidance (See Section 2.1).
- Any statements/reports on signage/websites/leaflets or other media comply with the FCC claims guidance.
- No evidence of non-compliance with the FCC claims guidance.

Means of Verification

- Confirmation in the Project Progress Report that statements made by the landowner, project developer or corporate buyer comply with FCC claims guidance.
- Any project documentation or carbon statements/reports follow the FCC claims guidance.
- No evidence of non-compliance with FCC claims guidance.

Guidance

A carbon statement is simply a statement of what a project will sequester or has sequestered to date. It can be restated by more than one party with an interest in a project. Carbon units can only be reported (used) by the buyer/owner, after verification by the landowner/project manager. See Section 2.6 on how carbon units are represented in the International Carbon Registry. For information on how to use carbon units for carbon offsetting, see the page Why buy Skógarkolefni – Forest Carbon Units (FCU).

3. Carbon sequestration



General principle

Projects should follow best practice in carbon accounting.

In this chapter:

- 3.1 Carbon baseline - 28
- 3.2 Carbon leakage - 29
- 3.3 Project carbon sequestration - 30
- 3.4 Net carbon sequestration - 31

3.1 Carbon baseline

Requirement

Projects shall describe the original condition of the project site including details of the vegetation cover and soil type. Project developers shall estimate the baseline, or changes in the carbon stock at the site for the duration of the project in the absence of the project activities (i.e. business as usual). Where the carbon baseline shows significant sequestration, it shall be accounted for in 'net carbon sequestration' (Section 3.4). Otherwise, the carbon baseline is assumed to be 'No change over time'.

Means of Validation

For site description:

- Appropriate maps, photographs or remotely sensed images to indicate previous land cover
- Results of field survey for vegetation or soil depth.

For baseline calculations:

- Carbon baseline calculations in Project Design Document.

Means of Verification

- Not required.

Guidance

A carbon baseline is the reference sequestration over time from which the impact of the project can be measured. It is based on a continuation of the current land use in the absence of the project. Changes to baseline are significant if they are $\geq 5\%$ of the project carbon sequestration over the duration of the project.

Carbon pools included:

- Tree above and below ground biomass.
- Litter and deadwood.
- Non-tree above and below ground biomass.
- Soil.

3.2 Carbon leakage

Requirement

The land manager shall confirm any intention to change or intensify the use of land elsewhere on the holding as a consequence of the Forest creation. If leakage (land use change/intensification outside the project boundary but within the country) is proposed, then projects shall carry out an assessment to determine whether this will result in GHG emissions. If significant GHG emissions occur, they shall be quantified for the duration of the project and accounted for in 'net carbon sequestration' (See Section 3.4). Otherwise, leakage is assumed to be 'No change over time'.

Means of Validation

- Statement in Project Design Document of intention by the land owner to replace the previous land use or activity elsewhere.
- Leakage assessment in Project Design Document.
- Mapping or field observation of current land uses and the likelihood of displacement of activities.
- Further calculations of leakage.

Means of Verification

- Confirmation in the Project Progress Report of current assessment of level of leakage from the project.

Guidance

Leakage is GHG emissions outside the project boundary as a result of the project (e.g. displacement of agricultural activities might result in deforestation or intensification of use of non-wooded land elsewhere). Leakage is significant if it results in GHG emissions of magnitude $\geq 5\%$ of the project carbon sequestration over the duration of the project.

3.3 Project Carbon sequestration

Requirement

Emissions resulting from the preparation of a site prior to planting, shall be subtracted from subsequent carbon sequestration. For this, project developers shall use the output of the Icelandic Carbon Calculator (Skógarkolefnisreiknir), which already takes account of these emissions when predicting the net project carbon capture.

Carbon sequestration in forest biomass shall be restricted to the long-term average carbon stock that is projected to accumulate on the site.

3.4 Net carbon sequestration

Requirement

Net project carbon sequestration shall be calculated using the Forest Carbon Calculator (Skógarkolefnisreiknir) on the Land and Forest Iceland website adjusted for leakage and baseline status if applicable. The predicted number of carbon units by vintage shall be identified according to the project's verification schedule. These shall be divided into the contribution to the FCC buffer (20%) and the claimable carbon sequestration (80%). The net carbon sequestered to date and carbon sequestered in the current vintage/monitoring period shall be confirmed in the Monitoring Report. At Year 5, this is based on the projected carbon sequestration. From Year 15 onwards, this is based on field survey measurements.

Means of Validation

- Forest Carbon Calculator (Skógarkolefnisreiknir) on the Land and Forest Iceland website.
- Pending Issuance Units by vintage in Project Design Document.

Means of Verification

- Confirmation of carbon sequestered to date and carbon sequestered in current vintage from Monitoring Report.
- Updated Forest Carbon Calculator (Skógarkolefnisreiknir) results, if required.

Guidance

Net Project Carbon Sequestration is the total amount of carbon sequestered by the project which can be converted into carbon units. These are divided between the proportion that will contribute to the shared FCC Buffer (20%), and the claimable carbon sequestration which is the amount the project can sell (80%).

4. Environmental quality



General principle

Projects should be of high environmental quality, including habitats, species, soil and water environments, as well as landscapes.

In this chapter:

4.1 Environmental quality - 34

4.1 Environmental quality

Requirement

There shall be Forest design planning documentation which considers the environmental aspects of sustainable forest management set out in the forestry policy (Land & líf) and these standards shall be maintained throughout the duration of the project.

Projects shall demonstrate whether or not an Environmental Statement/EIA Report is required under the Environmental Impact Assessment Act. They shall:

- provide the Environmental Statement/EIA Report if one was required; or
- other evidence that environmental impacts of the project are likely to be positive where not required.

Means of Validation

- Environmental Quality statements in Project Design Document.
- Design planning documentation.
- Environmental Statement/EIA Report or confirmation that one is not required under EIA regulations.
- Other relevant documentation.

Means of Verification

- Evidence confirming the environmental benefits of the project to date.

Guidance

- All projects should be able to show that any environmental impacts on the land area concerned are likely to be positive. See the forestry policy (Land & líf) (including the sustainable forest management elements of Climate Change, Soil, Water, Biodiversity, Landscape and Historic Environment). It is optional to monitor the environmental benefits of projects over time.

5. Social responsibility



General principle

Projects should be socially responsible and where possible offer benefits to local communities and other interested forest users or stakeholders.

In this chapter:

5.1. Social responsibility - 38

5.1 Social responsibility

Requirement

There shall be design planning documentation which incorporates the social aspects of sustainable forest management set out in the forest policy (Land & líf) and these standards shall be maintained throughout the lifetime of the project.

Means of Validation

- Social Responsibility statements in Project Design Document.
- Design planning documentation.

Means of Verification

- Gögn sem sýna fram á að verkefnið hafi jákvæð áhrif á samfélagið.

Guidance

See the social elements in the forestry policy (Land & líf). It is optional to monitor the social benefits of projects over time.

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