

Forestry & Environmental Protection

Source Metadata

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EU Taxonomy Definition

Forestry activities under the EU Taxonomy cover afforestation, reforestation, forest rehabilitation, existing forest management, and conservation forestry that demonstrate net carbon sequestration and climate change mitigation. Environmental protection activities include wetland restoration, peatland rewetting, and ecosystem restoration that deliver measurable carbon benefits. The 2026 revision introduces updated carbon accounting methodologies aligned with the Land Use, Land Use Change and Forestry (LULUCF) Regulation and strengthens the link to the EU Deforestation Regulation (EUDR).

Technical Screening Criteria Summary

Afforestation and reforestation must demonstrate net carbon sequestration over a 20-year baseline period through a forest management plan audited by a third party. Existing forest management must maintain or increase carbon stocks compared to a reference period, with mandatory forest management plans aligned with Sustainable Forest Management criteria. Conservation forestry must protect existing carbon stocks while enhancing biodiversity. All forestry activities must comply with EUDR due diligence requirements and provide geolocation of forest plots. Peatland rewetting must demonstrate cessation of drainage and measurable reduction in CO2 and N2O emissions.

Do No Significant Harm (DNSH)

Forestry must address adaptation (species selection for climate resilience, diversified planting), water (maintenance of natural water courses, no drainage of wetlands), circular economy (sustainable sourcing of materials used in forestry operations), pollution (restrictions on pesticide and fertilizer use per Sustainable Use of Pesticides Directive), and biodiversity (no conversion of high-biodiversity habitats, maintenance of deadwood and veteran trees, adherence to national biodiversity action plans).

LATAM Relevance

This is the highest-relevance EU Taxonomy category for LATAM, directly connecting to EUDR compliance, REDD+ frameworks, and the enormous carbon sequestration potential of tropical forests. Colombian forestry — particularly in the PDET territories and Amazonian regions — is directly impacted by EU deforestation-free supply chain requirements. European carbon credit markets and results-based climate finance increasingly require EU Taxonomy-aligned forest carbon accounting.

Colombia Green Finance Taxonomy Alignment

The TVC covers sustainable forestry, reforestation, and ecosystem conservation as priority categories. Alignment is strong in principle but methodologically divergent — Colombia uses national carbon accounting standards (IDEAM baselines) rather than EU LULUCF methodologies. The TVC also lacks the EU's specific EUDR due diligence integration, though Colombia's own deforestation monitoring (SMBYC) provides a parallel framework.

Cleantech Taxonomy Crosswalk

Maps to Cleantech Taxonomy sector AF (AFOLU) — nodes AF-FOR (forestry), AF-RES (ecosystem restoration), AF-PEA (peatlands). Cross-references with XS (Cross-Sectoral) for EUDR compliance pathways and ES (Energy) for biomass sourcing from sustainable forestry.

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