

Forestry & Reforestation

Source Metadata

Field	Value
source	cbi
source_version	CBI Taxonomy (current)
source_id	CBI-LND-001
cbi_sector	Land Use & Marine Resources
bond_eligible	Y
mitigation	Y
adaptation	Y
last_checked	2026-05-26

CBI Sector Criteria

CBI Forestry Criteria require that certified forest assets maintain or increase carbon stocks while meeting sustainability safeguards. Eligible forests must be managed under a credible sustainable forest management (SFM) plan, and must demonstrate net carbon sequestration over the certification period. The criteria explicitly exclude conversion of natural ecosystems and require compliance with legal frameworks on land tenure and indigenous rights.

Eligible Activities & Assets

Eligible assets include: afforestation and reforestation on degraded or non-forest land; sustainable commercial plantation forestry with SFM certification (FSC or equivalent); native forest restoration and ecological rehabilitation; agroforestry systems integrating trees with agricultural production; avoided deforestation and forest conservation (REDD+) investments; forest fire prevention and management infrastructure; and sustainable timber processing facilities linked to certified forests.

Certification Process

Verifiers assess forest management plans, carbon stock projections, and sustainability certifications. Pre-issuance review includes land tenure documentation, baseline carbon assessments, and environmental and

social safeguards. Post-issuance monitoring requires periodic forest inventory, carbon stock verification, and evidence of ongoing SFM compliance. Third-party forest certification (FSC, PEFC) is typically expected.

LATAM Market Context

LATAM is a priority region for forestry-linked green bonds given its vast forest resources and deforestation pressures. Brazil's Suzano has issued CBI-certified green bonds for sustainable eucalyptus plantation management. Chile's forestry sector and Colombia's reforestation programs offer bond issuance potential. The Amazon region attracts international green bond interest for avoided deforestation and restoration projects.

Colombia Green Finance Taxonomy Alignment

The TVC includes reforestation, afforestation, and sustainable forest management as eligible activities under both mitigation and adaptation. Colombia's commitment to plant 180 million trees and its post-conflict rural development programs in former FARC territories create reforestation investment opportunities. CBI forestry criteria align with Colombia's Estrategia Nacional REDD+ and Visión Amazonia programs.

Cleantech Taxonomy Crosswalk

Maps to Cleantech Taxonomy sector AF (AFOLU) — specifically AF-FR (Forestry) and AF-RF (Reforestation). Cross-references to WW (Water) for watershed forest management and to XS (Cross-Sectoral) for REDD+ and carbon market integration.

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