

# [Corporate report: Business Impact Target – Non-Qualifying Regulatory Provisions summary list](#)

Under the Small Business, Enterprise and Employment Act 2015, the Forestry Commission, as a regulator, is required to publish a summary of Non-Qualifying Regulatory Provisions each year.

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## [Detailed guide: Planning applications affecting trees and woodland](#)

*Updated:* The statement from the National Planning Policy Framework on development resulting in the loss or deterioration of irreplaceable habitats has been updated. The updated statement is under the 'Ancient woodland and the planning system' sub-heading.

Areas of woodland may be material considerations in planning decisions. Trees and woodlands are key components of [green infrastructure](#) and can help create resilient, sustainable places to live in. Management and creation of woodlands can also be promoted through the planning system.

When considering felling trees related to development, consents for tree felling may be required under different regimes, even if a planning application is not needed. These regimes include [felling licences](#) and [Environmental Impact Assessments](#).

The Forestry Commission is a statutory consultee for:

- nationally significant infrastructure projects that could affect forests and woodlands
- conditions on the after-use of minerals sites for forestry

The Forestry Commission is also a non-statutory consultee on development affecting or within 500m of ancient woodland.

### **Ancient woodland and the planning system**

Ancient woodland is an irreplaceable habitat. The National Planning Policy Framework states that:

development resulting in the loss or deterioration of irreplaceable habitats (such as ancient woodland and ancient or veteran trees) should be refused, unless there are wholly exceptional reasons and a suitable compensation strategy exists

Advice on how to handle planning applications affecting ancient woodlands is set out in the [Standing Advice on Ancient Woodlands and Veteran Trees](#). You can also read the [Ancient Woodland and Veteran Trees: Assessment Guide to potential impacts in relation to planning decisions](#) (PDF, 112KB, 7 pages)

for further support in assessing these applications.

## Felling trees on development sites

You need a [felling licence](#) from the Forestry Commission to fell trees, unless an exemption applies. Full planning permissions, where standing trees would impede the approved development, do not need to directly specify the trees to be felled in their application. However, where there's a desire to remove standing trees, and those trees are not, for example, within the approved footprint of a structure to be constructed, then those trees would need to be explicitly referenced in the planning application and permission in order to allow for their legal felling. Don't assume that all trees included within the 'red line' of an application are implicitly allowed to be felled.

Outline planning permission doesn't provide an exemption to the regulations that control tree felling in the Forestry Act 1967. This is because, until the reserve matters have been addressed and discharged by your local planning authority, your development may not proceed. Consequently there's no immediate requirement for the tree felling under the planning consent.

The Forestry Commission will only issue a felling licence if your proposals for tree felling are consistent with good forestry practice as outlined in the [UK Forestry Standard](#). Typically a licence will require restocking (replanting).

## Tree Preservation Orders

Other legal controls on tree felling are mainly covered by [tree preservation orders](#) and the [Hedgerow Regulations](#). Both areas of regulation are administered by local planning authorities.

Without planning permission or a felling licence, felling trees may be an offence. That's why it's important to ensure that trees that you wish to remove for development are within the area included for full planning permission. An offence under the Forestry Act (as amended) may lead to a Notice being issued that requires the land to be restocked with trees, and for those trees to be maintained for 10 years. Such a Notice can be issued with or without a prosecution for the offence.

The developer is responsible for ensuring that any necessary permissions, consents and permits are in place when required. If tree felling related to development is carried out without the necessary planning permission or felling permission, this may lead to enforcement action.

## Environmental Impact Assessment

The Forestry Commission is the competent authority under the Environmental Impact Assessment (Forestry) (England and Wales) Regulations 1999. Local authorities are the competent authority under the Town and Country Planning (Environmental Impact Assessment) (England and Wales) Regulations 1999. The relationship between the 2 sets of regulations can be complex, so you may need to seek further advice from the Forestry Commission regarding trees and woodlands.

As part of the planning process, the local authority will provide a screening opinion as to whether or not an Environmental Impact Assessment (EIA) is needed under the Town and Country Planning Regulations. If an EIA is not considered under these regulations, you may need consent from us if your proposal includes:

- afforestation
- deforestation (the removal of trees and woodlands)
- forest roads
- forestry quarries

[Find out more about Environmental Impact Assessments.](#)

## Further information

The [UK Forestry Standard \(UKFS\)](#) sets out the UK government's approach to sustainable forest management.

The [UK Forestry Standard for planners](#)  
(PDF, 166KB, 4 pages)

highlights how those engaged in planning in England can use the UKFS to help inform planning decisions that involve woodlands and forests. This note is intended for planners in England only, although the UKFS covers the whole of the UK.

The UKFS for planners can help by:

- summarising the legislation that affects trees and woodlands
- clarifying the roles of the Forestry Commission and local planning authorities when dealing with woodland cases
- setting an appropriate standard for when woodland management or creation are to be covered by planning conditions or Section 106 agreements

You can also find information about land designations or features that may impact on your proposed development by using:

- the [Land Information Search \(LIS\)](#)
- [MAGIC](#)

## Public registers

The register of Grant scheme and Felling applications details grant applications to carry out new planting, and applications for tree felling proposals (except for thinning only), and allows users 28 days to comment on proposals. The register of Environment Impact Assessments details decisions that the Forestry Commission makes about whether proposals will have a significant effect on the environment. Details of the case and our decision at the initial assessment (opinion) are shown. Where our consent to carry out the work is required, details of 2 further stages are displayed.

[Access the Forestry Commission public registers and find out about how the Forestry Commission consults on applications.](#)

## When to contact the Forestry Commission

Contact your nearest [Forestry Commission area office](#) for individual advice that's not covered on this page.

For national applications or consultations, [contact our national office.](#)

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## [Detailed guide: Woodland Carbon Fund](#)

Landowners, land managers and local authorities can apply to the Forestry Commission for support to plant large-scale productive woodland under the Woodland Carbon Fund (WCF). This benefits the environment through carbon storage and helps tackle the effects of climate change. It also provides opportunities to work in partnership to open up public access to woodland and increase environmental benefits.

The scheme offers capital funding for the creation of new woodland. This includes the planting of trees and costs of protection items including tree guards, fencing and gates. You can also get funding for the installation of forest roads and recreational infrastructure.

A one-off capital payment of £1,000 per hectare is available in year 5 following successful establishment.

Applicants to the Woodland Carbon Fund may still be eligible to receive funding under the Basic Payment Scheme (BPS) for the length of the WCF agreement, subject to meeting BPS eligibility criteria. The standard length of a WCF agreement is 5 years, however, where an agreement includes a second stage payment the agreement length extends to 10 years.

You can apply for the WCF for land under multiple ownership. You'll need the landowner's written permission if you don't own the land and the Forestry Commission may ask to see your tenancy agreement to confirm your land management responsibilities.

If you've been ordered to plant woodland as part of a planning consent you cannot apply to the WCF for grant support to fund the new planting.

## How it works

You can get stage 1 capital funding for:

- planting trees
- protection items – tree guards, fencing and gates
- forest roads for maintenance access and infrastructure that encourages public use of the woodland
- £1,000 per hectare in year 5 after you've successfully established your woodland

There are 2 different funding rates you can apply for:

- standard planting rate – this applies to most proposals (unless your land is in 'priority places') and you get 80% of the standard costs for planting and establishment capital items, capped at £6,800 per hectare
- priority places planting rate – this applies to proposals near to urban areas, which give access to the public on foot, and you get 100% of the standard costs for planting and establishment capital items, capped at £8,500 per hectare

See the

[Woodland Carbon Fund: priority places in England map](#)

(PDF, 4.06MB, 1 page)

to work out which areas in England qualify for a higher rate of funding. You can claim the higher rate if:

- 30% or more of your site falls within a priority place area in England
- you agree to provide access to the public by foot for 30 years

In addition to planting trees, you can get funding for:

- added recreational features such as footpaths – paid at 80% of actual costs (100% in priority places), capped at 10% of the total cost of your application
- forest roads and tracks that support access so you can successfully establish, maintain and harvest woodland – paid at 40% of actual costs, capped at 10% of the total cost of your application

Use the

[WCF capital items calculator](#)  
(MS Excel Spreadsheet, 128KB)

to work out costs and possible funding.

## Find out if you're eligible

The land must meet the following size thresholds:

- 10 hectares or more to be planted as woodland with up to 20% open space in the final design
- either one continuous standalone block of 10 hectares or more or at least 10 hectares of new planting that expands existing woodland

The Forestry Commission may consider applications for grant support for additional blocks of woodland creation in landscape-scale projects as long as the blocks are each at least 5 hectares in area (standalone) or a total of 5 hectares if connecting or expanding existing woodland.

Find out how to develop woodland design plans and associated maps.

## Tree species

You must include productive tree species on 70% of the net planted area in your woodland design, including:

- minimum general yield class (GYC) 6 – broadleaves
- GYC10 – pine
- GYC12 – other conifers

You can find country-specific advice on which tree-species to plant in the UKFS publication. Find further information on [species and provenance choice for adapting England's woodlands](#) from Forest Research, the research agency of the Forestry Commission.

Forest Research also offers a tool to help you select species ecologically suited to your site. Find out about the [Ecological Site Classification Decision Support System \(ESC-DSS\)](#).

You can't apply for funding if you plan to:

- create short-rotation forestry
- create short-rotation coppice
- plant fast-growing tree species such as eucalypts

## Planting density

You must plant 2,000 stems per hectare minimum on a net area basis.

# Funding to develop your proposal

Before you apply to the WCF you may want to consider using the [Woodland Creation Planning Grant \(WCPG\)](#). The WCPG provides funding to prepare a UKFS-complaint Woodland Creation Design Plan – this plan can subsequently be used to support a WCF application.

## How to apply

You can apply year round and the Forestry Commission aims to respond to your application within 3 months.

### Submit an application form

You need to [submit an application form](#) and send it to the WCF scheme administrator at the Forestry Commission.

Send an electronic copy of your completed application form to:  
[wcf@forestry.gsi.gov.uk](mailto:wcf@forestry.gsi.gov.uk)

Along with your application form you need to submit one of the following:

1. a completed WCPG stage 1 checklist and supporting documents including at least one map showing features of your site and any constraints – [find out more](#)
2. a draft UKFS-compliant woodland creation design plan
3. a completed UKFS-compliant woodland creation design plan
4. confirmation that Forestry Commission England has given an Environmental Impact Assessment (EIA) screening decision that the proposal does not require an EIA, or should consent be required, confirmation that the consent to plant has been awarded

If you submit your application form with either a WCPG stage 1 checklist or a draft woodland creation design plan (bullet point 1 or 2) then funding from the WCF can only be allocated in principle. This decision will be made within 3 months of the application being received. A final agreement will be issued once a completed woodland creation design plan has been prepared and the subsequent EIA process completed.

If you submit an application form with an EIA screening decision that the proposal does not require an EIA – or should consent be required, confirmation that the consent to plant has been awarded – you will receive a decision on the award of WCF funding within 3 months.

Applications will be assessed by a panel consisting of representatives from Defra, Natural England and the Environment Agency, who will evaluate applications to ensure they meet the criteria of the fund.

## **Give consent if you appoint an agent**

If you decide to appoint an agent to apply for funding on your behalf you must [complete a form to give your consent](#).

(This is not the same form that you would complete to appoint an agent to apply for Countryside Stewardship: woodland support.)

## **Make an appeal**

Find out how to [make a complaint or appeal](#).

## **Extra income from selling carbon**

If your project is not cost-effective with the Woodland Carbon Fund grant alone, you might be able to earn further income by selling carbon credits from your project. In order to do this you need to register with the Woodland Carbon Code within 2 years from the start of planting.

Validation/verification to this standard provides assurance of the carbon savings and access to the voluntary carbon market.

Find out more in the guidance on woodland creation, including more information on the Woodland Carbon Code and an overview of how to manage woodland once it's created.

## **Contact the Forestry Commission (England)**

You can get help developing maps or completing the application form from the Forestry Commission: [wcf@forestry.gsi.gov.uk](mailto:wcf@forestry.gsi.gov.uk)

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# **[Detailed guide: Woodland Creation Planning Grant](#)**

Landowners, land managers and public bodies (excluding Crown bodies and non-departmental public bodies) can apply to the Forestry Commission to support large-scale, multi-purpose productive woodland creation under the Woodland Creation Planning Grant (WCPG). This is part of the Forestry Innovation Fund, along with the [Woodland Research and Development Grant \(RDG\)](#).

You can apply for £1,000 to complete a stage 1 checklist. This is a desk-based exercise to identify constraints and opportunities for proposed planting. If there's potential for woodland creation to take place on the site then you'll be offered a stage 2 payment. At stage 2, you can get £150 per hectare to produce a woodland creation design plan, minus the £1,000 offered at stage 1. You may get additional payments for survey work.

The total amount of funding is capped at £30,000 per project.

## **Find out if you're eligible**

If you've already applied for Countryside Stewardship or the Woodland Carbon Fund, or submitted an EIA enquiry form to plant a new woodland, you're not eligible to apply for WCPG on that site.

You must plan to create woodland that is:

- 10 hectares or more, with potential to benefit the forestry sector in the long-term through production of timber or other wood products
- 10 hectares or more, with any additional blocks of at least 5 hectares

This means that if your application is for woodland less than 15 hectares in total, it must be a single woodland block. The Forestry Commission accepts applications that span multiple land holdings, though only for land in England.

You can include up to 20% of designed open space in your plan.

## **Tree species and forestry types**

At least 70% of the species in your proposed woodland must be productive, including:

- minimum general yield class (GYC) 6 – broadleaves
- GYC10 – pine
- GYC12 – other conifers

## **Biodiversity, habitats and the environment**

Existing native, semi-natural habitats are likely to have a high value for biodiversity, and for landscape and visual interest. This will need to be compared with the value of new woodland. The Forestry Commission does not support the conversion of priority habitats, such as deep peat or active raised bogs.

Where the proposed planting is on semi-natural habitat, the presumption is that the planting will be restricted to native broadleaved species or retained as open ground adding to the forest mosaic.

Find out more about [woodland species and habitats protection](#).

## How it works

The funding will support you to gather and analyse the information that you need to make sure your proposal takes into account:

- biodiversity
- landscape
- water
- historic environment
- local stakeholders

You'll have to develop a [UK Forestry Standard](#)-compliant plan for woodland creation that shows any constraints and opportunities.

If your land is already under an existing grant agreement then your woodland creation plan must cover the impact of tree planting on that agreement.

You'll receive payments in 2 stages and possibly extraordinary payments (see below).

### Stage 1

You must not start work on the stage 1 checklist until you have a signed agreement with the Forestry Commission in place.

Stage 1 is a desk-based exercise to complete a checklist identifying constraints and opportunities for the site. If the Forestry Commission decide there's potential for planting woodland on the proposed site then you'll be offered a stage 2 payment.

Compile your data using a [WCPG stage 1 checklist](#)  
(MS Word Document, 147KB)

and give supporting documents, including at least one map. You must identify any constraints on the site.

### Stage 2

You get a stage 2 payment for producing a woodland creation design plan by completing the template provided. You will find a list of required maps and plans on the first page of the template. This includes:

- a site context map
- a site appraisal plan
- a design concept plan and final design plan

Download the [WCPG stage 2 template](#)  
(MS Word Document, 230KB)

The Forestry Commission makes the stage 2 payment on approval of your submitted stage 2 documentation.

Note: Forestry Commission approval of your woodland creation design plan does not provide approval to plant. If you wish to plant the woodland then it will still be subject to the Environmental Impact Assessment (Forestry) (England and Wales) Regulations 1999 and consultation. [Find out more about EIAs.](#)

## Extraordinary payments

If your stage 1 data indicates that a more detailed assessment is needed (such as a landscape and visual impact assessment, or an archaeological survey) then you can apply for an 'extraordinary payment'.

Complete the [extraordinary payments application form](#) (PDF, 137KB, 6 pages)

. You should submit this with a completed stage 1 checklist. If the stage 1 checklist indicates that there's potential for productive multi-purpose woodland at the site then you will get an offer of stage 2 funding, including any extraordinary payments where relevant.

## State aid rules

The WCPG operates under the EU state aid de minimis regulation. This means you can receive a maximum of €200,000 (~£140,000) over 3 financial years. As part of the application process, you'll need to declare the amount of de minimis aid received during the current and previous 2 financial years, and consider how a WCPG will add to this amount. [Find out more about state aid.](#)

## How to apply

You can apply year-round. The Forestry Commission aims to respond to your application within 10 working days.

You'll need the landowner's consent and signature if you don't own the land, and the Forestry Commission may ask to see your tenancy agreement to confirm your land management responsibilities.

In part 2 of the application form (below), you'll need to outline your planting proposals, and the Forestry Commission may contact you to finalise some details.

## Submit an application form

Complete the [application form](#) and return it to the grant scheme

administrator: [WCPG@forestry.gsi.gov.uk](mailto:WCPG@forestry.gsi.gov.uk)

If you can't apply by email, send hard copies to:

Woodland Creation Planning Grant – WCPG

Forestry Commission

National Office, England

620 Bristol Business Park

Coldharbour Lane

Bristol, BS16 1EJ

## **Give consent if you appoint an agent**

If you decide to appoint an agent to apply for funding on your behalf then you must [complete a form to give your consent.](#)

This is not the same form that you would complete to appoint an agent to apply for Countryside Stewardship: woodland support.

## **Further funding**

Once you have a completed and approved woodland creation design plan, you can use this to apply for:

- [Woodland Carbon Fund](#)
- [Countryside Stewardship: woodland support](#)
- HS2 Woodland Fund

## **Appeals**

You can [appeal against a Forestry Commission decision.](#)

## **Contact the Forestry Commission (England)**

Contact the Forestry Innovation Fund team for more information:  
[WCPG@forestry.gsi.gov.uk](mailto:WCPG@forestry.gsi.gov.uk)

## **Forestry Research**

The research agency of the Forestry Commission offer a range of services that will [help with pest and disease control](#), and also offer resources such as [publications, statistics and datasets.](#)

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# [Detailed guide: Woodland owners: tax planning](#)

To preserve and protect national heritage for the benefit of the public, the government introduced the 'Conditional Exemption Tax Incentive Scheme'. This offers landowners – including owners of woodland sites – conditional exemption from Inheritance Tax and Capital Gains Tax, providing certain criteria are met.

Buildings, land (including woodland), works of art and other objects that qualify under the scheme might be exempt from Inheritance Tax and Capital Gains Tax. These property types are called 'heritage properties' by HMRC.

## **Find out if you're eligible**

To be eligible you have to own ancient semi-natural woodlands – which are, or could be, included on the inventories of Ancient Woodland kept by Natural England and Scottish Natural Heritage. HMRC will consider your case for conditional exemption from capital taxes based on scientific, scenic or historic value.

If you own other woodlands on ancient woodland sites, such as new plantations, you might qualify for tax relief if your site satisfies the criteria relating to land of outstanding scenic or historic interest.

Find further information in the HMRC publication on [capital taxation and tax-exempt heritage assets](#). Sections 5.7 and 5.8 in chapter 5 of this document explain how woodlands might qualify for tax exemptions.

## **Capital Gains Tax**

A growing timber crop is exempt from Capital Gains Tax (but not the land it grows on), where managed as a commercial investment. [Find out more in HMRC's capital gains manual.](#)

## **Income Tax**

Income from the sale of timber from the ownership of commercial woodlands is exempt from both income and corporation tax. [Find out more in HMRC's business manual.](#)

## **Stewardship agreements and the Conditional**

# Exemption Tax Incentive Scheme

If your land is currently under either Environmental Stewardship or Countryside Stewardship schemes with Natural England, your grants may be affected by the Conditional Exemption Tax Incentive Scheme.

Find out more about:

- [Environmental Stewardship for heritage properties](#) – how Environmental Stewardship grants apply to land that is exempt from Inheritance Tax as a heritage property
- [Countryside Stewardship for heritage properties](#) – your options and which capital items are available on land exempt from Inheritance Tax as a heritage property

Find more information on:

- [Inheritance Tax](#)
- [Capital Gains Tax](#)