

28. Agroforestry and the Sustainable Finance Initiative

EURAF Policy Briefing 28 v2, 16.12.23 Gerry Lawson (EURAF), Constantin Muraru (EURAF), Maja Drca (PEFC), Ana de Boeck (ELO), Anja Gassner (CIFOR-ICRAF)¹ DOI 10.5281/zenodo.10391086



The European Agroforestry Federation is an NGO (Transparency Register [913270437706-82](https://ec.europa.eu/transparency-register/913270437706-82)), which “promotes the adoption of agroforestry practices across Europe by supporting efforts to develop awareness, education, research, policy making and investments which foster the use of trees on farms”. It has a network of 31 affiliated entities in 23 countries.

This Policy Briefing responds to an EU consultation on the Sustainable Finance Initiative taxonomy. It focuses on the need for agroforestry to be recognised alongside forestry and wetland restoration in Annex 1 of the Initiative (the “taxonomy”). For the purposes of the SFI, “agroforestry” will describe the planned use of trees and shrubs on agricultural land. Given the correct incentives it can be a very attractive option for farmers and landowners who do not wish to change the legal designation of their land to forests through “afforestation”. Agroforestry was recognised in Article 4 of the CAP Strategic Plan Regulation, and national definitions are given in the CAP Strategic Plans of all Member States. We suggest that agroforestry should be included in Annex 1 of the SFI “Climate Delegated Act” as a new section titled “2.2 Agroforestry Establishment and Restoration”. Technical screening criteria are suggested for: agroforestry plans, climate benefit analysis, guarantee of permanence, audit and group assessment..

1. Introduction

A “[Stakeholder Request Mechanism](#)” (SRM) was launched on 17.10.23 for new activities to be included in the Sustainable Finance Initiative, and for revision of existing areas. This Briefing is part of EURAF's response to the [questionnaire](#).

Forestry is mentioned 23 times in the EU “*Framework to Facilitate Sustainable Investment*” ([Regulation 2020/852](#)), including a definition of “sustainable forest management”, and the contribution which “forests and forest lands” make to climate change mitigation (Article 10 para f)

- *strengthening land carbon sinks, including through avoiding deforestation and forest degradation, restoration of forests, sustainable management and restoration of croplands, grasslands and wetlands, afforestation, and regenerative agriculture.*

However, Regulation 2020/852 fails to

mention agroforestry. This is despite it being stressed in the Biodiversity Strategy 2030, and other strategies and regulations forming part of the “Fit for 55” initiative, including the Forest Strategy 2030² the LULUCF Regulation, Sustainable Carbon Cycles Communication, and the latest draft revision of the Union Framework for Carbon



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² For example: “Member States are also encouraged to accelerate the roll out of carbon farming practices, for instance via eco-schemes on **agroforestry** or rural development interventions to cover biodiversity-friendly re- and afforestation investments, agroforestry and other non-productive investments for environment- and climate-related objectives”, and “research and innovation on **agroforestry systems** and other trees outside forests will be reinforced”.

Removals. Agroforestry is also a core part of the Strategic Plan Regulation (2021/2115) and its accompanying Horizontal and Implementing Regulations.

Agroforestry is a major potential contributor to the climate-change-mitigation goals of Regulation 2020/852. It also contributes positively to all the areas in which a sustainable activity must demonstrate that it does “Does No Significant Harm” as listed in the following Articles of the Regulation:

- **Article 11** (substantial contribution to climate change adaptation)
- **Article 12** (substantial contribution to the sustainable use and protection of water and marine resources)
- **Article 13** (substantial contribution to the transition to a circular economy)
- **Article 14** (substantial contribution to pollution and control)
- **Article 15** (substantial contribution to the protection of restoration and ecosystems)

Furthermore, the Delegated Regulation for the SFI ([2021/2139](#) - 4.6.21, aka the "Climate Delegated Act") mentions “forest” 641 times, **but fails to mention “agroforestry” or “trees outside forests”** *Its full title is “establishing the technical screening criteria for determining the conditions under which an economic activity qualifies as contributing substantially to climate-change mitigation or climate-change adaptation”*.. **This is a very surprising omission**, particularly in the context of IPCC and Project Drawdown reports on the value of agroforestry for both climate mitigation and adaptation [1,2], the Commission's 17/3/23 “Guidelines for Biodiversity-Friendly Afforestation, Reforestation and Tree Planting” [3], where at least half of the document is devoted to the establishment of trees on agricultural land or in settlements, and recent reports from DG CLIMA which emphasise the role of agroforestation as a front-running option for carbon farming [4].

A second Delegated Regulation, which fails to mention agroforestry, is Regulation [2021/2178](#) (10.12.21) “specifying the content and presentation of information to be disclosed by undertakings ... concerning environmentally sustainable economic activities and specifying the methodology to comply with that disclosure”. This gives detailed rules for the reporting of climate-adaptation and climate-mitigation activities.

The intention of this Policy Briefing is to:

1. highlight procedures developed by the Programme for the Endorsement of Forest Certification (PEFC) for Trees outside Forests (ToF);
2. propose detailed wording for a new "Activity" titled “**2.2 Agroforestry Establishment and Restoration**” in Annex I of Delegated Regulation 2021/2139 - in the section on “Environmental protection and restoration activities”, and alongside “2.1 Restoration of wetlands” (see Table 1)
3. suggest that “Urban Trees” could be included as **Activity 2.3** (see Table 1).

Table 1 "Economic activities relating to land use which contribute substantially to climate-change-mitigation and climate-change-adaptation" ([Annex I](#) of Commission Delegated Regulation 2021/2139). Agroforestry establishment is proposed as new Activity 2.2

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2. Certification of Trees outside Forests by the PEFC

Trees outside forests (ToF) were traditionally outside the scope of forest certification bodies like the PEFC or the FSC. However, PEFC convened an expert group in 2015 [\[5\]](#) which discussed revised guidelines. These revisions were approved in 2018 as Appendix 2 (Guidelines for Interpretation of Requirements for Trees outside Forests) of its Sustainable Forest Management Standard [\[6\]](#). PEFC’s nationally endorsed systems in several EU countries are

working towards setting detailed national standards for ToF based on this revised international standard. The [Dutch](#) and [Portuguese](#) ToF standards being the first to achieve PEFC endorsement.

3 Proposal for a new activities in Annex 1 of the Climate Delegated Act

A description is given below of content for “**Section 2.2:** Establishment and restoration of agroforestry”. It is suggested that a similar proposal *could be developed* for Section 2.3 “**Urban Trees**”, following the guidelines in the Commission “Guidelines for Biodiversity-Friendly Afforestation, Reforestation and Tree Planting” [3].

3.1 Description of activity

The European Union in its Rural Development Regulation (Regulation 1305/2013) defined agroforestry as *land use systems in which trees are grown in combination with agriculture on the same land*. All Member States have provided their own definitions of agroforestry in their CAP Strategic Plans [7], and the Strategic Plan Regulation (Regulation 2021/2115) makes it clear that "agroforestry" is **included within the definition of agricultural land**.³

- **Recital 14** indicates that *"the framework definitions of 'agricultural area' should ensure that Member States cover agroforestry systems, where trees are grown in agricultural parcels on which agricultural activities are carried out to improve the sustainable use of the land"*
- **Article 4(3)** indicates that *"'Agricultural area' shall be determined in such a way as to comprise arable land, permanent crops and permanent grassland, including when they form agroforestry systems on that area"*.

Table 2 The Agroforestry Typology of the European Agroforestry Federation (EURAF) [8]

Tree location	Agroforestry system	Agroforestry practice	
		Agricultural land	Forest land
In parcels	Silvopastoral	1 Wood-pasture	9 Forest-grazing
	Silvoarable	2 Tree-alley-cropping 3 Coppice-alley-cropping 4 Multi-layer gardens	10 Multi-layer-gardens
	Permanent crop	5 Orchard intercropping 6 Orchard grazing	
	Agro-silvo-pasture	7 Alternating cropping and grazing	
Between parcels	Landscape features	8 Hedges, trees in groups, trees in lines, individual trees	
Settlements	Urban agroforestry	11 Homegardens, allotments, etc.	

The *EURAF Agroforestry Typology* (Table 2) recognises that EU all managed rural areas are classified as either "agricultural land" and "forest land", and then divides the former into "arable land", "permanent grassland" and "permanent crops". It notes the importance of the "Land Parcel Information Systems" (LPIS) of EU Member States, and its EFA layer, which records "Landscape Features", including hedges, individual trees, lines of trees and groups of trees. These Landscape Features are protected from removal and **are fully eligible** for agricultural basic payments. Silvopastoral or silvoarable parcels **may also be eligible for basic payments**, depending on the threshold values used by Member States to reduce payments according to the number of trees or their crown-cover. In normal circumstances, basic payments are not made for forest parcels, although in most countries these forest areas are eligible for assistance from CAP rural development budgets.

³ The exception to this is Ireland, where new agroforestry plantations are treated as “**forest land**”, despite remaining eligible for CAP Pillar I agricultural Basic Payments (BISS) throughout the life of the plantation. This creates an apparent contradiction with the Irish CAP Strategic Plan Regulation which says that *"the combination of arable land/permanent crops/permanent grassland and forestry shall be deemed an **agricultural area**"*.

3.2 Technical screening criteria

The primary focus of the activity "2.2 Establishment and Restoration of Agroforestry" is on "Substantial contribution to climate change mitigation"

3.2.1 Farm-agroforestry-plan and subsequent management

1.1. On agroforestry areas greater than **5ha** new planting should be covered by a farm-agroforestry-plan with a duration of at least ten years, or the minimum period prescribed in national law, developed prior to the start of the activity and continuously updated. It will also show parcels of farm-**forest**, where these parcels are declared as "forest" following the block-size and percent-cover thresholds set out in national law, and in line with UNFCCC "Marrakesh Accord" definitions of forest [9]. The farm-agroforestry-plan will contain all elements required by the national law relating to environmental impact and monitoring.

1.2. The farm-agroforestry-plan, or equivalent, should include the following:

- A. description of the parcels and boundaries concerned with codes from the national IACS/LPIS system
- B. estimation of existing carbon-stocks in representative parcels, including soils and above-ground biomass, in order to evaluate changes following the introduction of agroforestry;
- C. management goals, including major constraints;
- D. general strategies and activities planned to reach the management goals, including expected operations over the whole agroforest cycle;
- E. definition of the environmental context of the farm(s), including main existing and intended tree species - whether as isolated trees, tree-lines, hedges, copses, and areas of existing forest
- F. details of access, environmental constraints, landscape-features and any other legal restrictions on change;
- G. measures to be deployed to establish and maintain the agroforests in good condition;
- H. relevant societal issues - e.g. engagement with neighbours and local stakeholders in accordance with the terms and conditions laid down in national law and best practice;
- I. assessment of agroforest related risks, including fires, and pests and diseases outbreaks, with the aim of preventing, reducing and controlling the risks and measures deployed to ensure protection and adaptation against residual risks;
- J. assessment of impact on food security;
- K. relevant agroforestry Do No Significant Harm (DNSH) criteria (see Table 3)

1.3. Activities will follow the best agroforestry practices provided by national forestry or agricultural advisory services, or by the national affiliates of the European Agroforestry Federation (www.agroforestry.net). Definition of agroforestry will follow those provided in the CAP Strategic Plans of each Member State and guidelines for maintaining farmland in Good Agricultural and Environmental Condition, including the conditions of Ecoschemes and relevant AECM or Investment Measures. Additionally, agroforestry-schemes should use *best endeavours* to implement the relevant "carbon farming" conditions which are being introduced through Implementing and Delegated Regulations of the draft Framework Regulation for Carbon Removals [10]. Activities should also follow the "Pan-European Guidelines for Afforestation and Reforestation with a special focus on the provisions of the UNFCCC"⁴

1.4. Agroforestry **can** be established on degraded peatlands, where trees provide both productive and protective function, but in such areas the farm-agroforestry-plan should be **mandatory** irrespective of the planting-block size, and best available practices should be followed [11] .

1.5. The farm-agroforestry-plan should comply with the due diligence obligation and legality requirements laid down in Regulation (EU) No [995/2010](#) of the European Parliament and of the Council⁵

1.6. The farm-agroforestry-plan will include a description of the monitoring planned, in particular of carbon accumulation and environmental impact.

⁴ These are [rather old but still important](#) regarding forest definitions and the UNFCCC Marrakesh Accords

⁵ Regulation (EU) No 995/2010 of the European Parliament and of the Council of 20 October 2010 laying down the obligations of operators who place timber and timber products on the market (OJ L 295, 12.11.2010, p. 23).

3.2.2 Climate Benefit Analysis

2.1 Farms with larger areas of agroforestry (i.e. >5ha), covered by a farm-agroforestry-plan, should ensure that carbon stocks and sinks levels are maintained or strengthened over the long term in accordance with Article 29(7), point (b), of Directive (EU) 2018/2001 (i.e. the Renewable Energy Directive) with the following criteria:

- A. the climate benefit analysis demonstrates that the net balance of GHG emissions and removals generated by agroforestry over a period of 30 years after the beginning of the activity is lower than a baseline, corresponding to the balance of GHG emissions and removals over a period of [10 years]⁶ starting at the beginning of the activity, associated to the business-as-usual practices that would have occurred on the involved area in the absence of the activity;
- B. long-term climate benefits are considered demonstrated by proof of alignment with Article 29(7), point (b), of Directive (EU) 2018/2001.

2.2 The criteria mentioned in para 2.1 may be modified as future carbon farming criteria are developed, but should follow similar rules for the calculation of carbon benefit as applied to "afforestation". i.e. :

- A. the climate benefit analysis is consistent with the 2019 Refinement⁷ to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories⁸, and is based on transparent, accurate, consistent, complete and comparable information, covers all carbon pools impacted by the activity, including above-ground biomass, below-ground biomass, deadwood, litter and soil, relies on the most conservative assumptions for calculations and includes appropriate considerations about the risks of non-permanence and reversals of carbon sequestration, the risk of saturation and the risk of leakage.
- B. the business as-usual practices, including harvesting practices, are ones of the following:
 - a. the management practices as documented in the latest version of the farm-plan or equivalent instrument before the start of the activity, if any;
 - b. the most recent business-as-usual practices prior to the start of the agroforestry activity;
 - c. the practices corresponding to a management system ensuring that carbon stocks and sinks levels in the farm are maintained or strengthened over the long term as set out in Article 29(7), point (b), of Directive (EU) 2018/2001.
- C. the resolution of the analysis is proportionate to the size of the area concerned and values specific to the area concerned are used
- D. emissions and removals that occur due to natural disturbances, such as pests and diseases infestations, forest fires, wind, storm damages, that impact the area and cause underperformance do not result in non-compliance with Regulation (EU) 2020/852, provided that the climate benefit analysis is consistent with the 2019 Refinement to the 2006 IPCC Guidelines for National Greenhouse Gas Inventories regarding emissions and removals due to natural disturbances.

2.3 Farms with smaller agroforestry areas (<5ha), have no requirement for a farm-agroforestry-plan and should monitor carbon stocks and sinks levels in the farm on *best-endeavours basis*, where the measurements required depend on whether Certification is intended under the rules being developed in the Implementing and Delegated Acts of the Union Framework for Carbon Removals [10].

3.2.3 Guarantee of Permanence

3.1. In accordance with national law, the "permanent" status of the area in which the activity takes place is guaranteed by one of the following measures:

- A. the area is classified as a "landscape feature" in the IACS/LPIS systems of Member States and given protection defined in national law⁹;

⁶ For forests this period is suggested as 30 years, but this is impossible for agriculture. Most Member States have land use, crop (IACS/LPIS) and animal statistics covering the past 10 years, but in some MS it may only be possible to provide such data for only 5 years..

⁷ <https://www.ipccnggip.iges.or.jp/public/2019rf/>

⁸ <https://www.ipcc-nggip.iges.or.jp/public/2006gl/>

⁹ note that the text used for "afforestation" in Section 1.1 of the Annex refers to the FAO definition of forest. This is not appropriate since the FAO definition is merely a data reporting convention used in the quinquennial "Forest Resource Assessment" data collection exercise. It matches the definition of forest" in the national forest laws of only four 4 Member

- B. the area is classified as a protected area;
- C. the area is the subject of any legal or contractual guarantee ensuring that it will remain a recognised agroforest.

3.2. In accordance with national law, the operator of the activity commits that future updates to the farm-agroforestry-plan afforestation plan beyond the period for which the activity is financed, will continue to seek the climate benefits as determined in point 2.

3.2.4 Audit

Within two years after the beginning of the activity and every 10 years thereafter, the compliance of the activity with the substantial contribution to climate change mitigation criteria and the "Do No Significant Harm" (DNSH) criteria (Table 3) will be verified by either of the following:

- A. the relevant national competent authorities;
- B. an independent third-party certifier, at the request of national authorities or the operator of the activity.

In order to reduce costs, audits may be performed together with any forest certification, climate certification or other audit. The independent third-party certifier may not have any conflict of interest with the owner or the funder, and may not be involved in the development or operation of the activity.

3.2.5 Group assessment

The compliance with the criteria for substantial contribution to climate change mitigation and with DNSH criteria (Table 3) may be checked:

- A. at the level of the forest sourcing area¹⁰ as defined in Article 2, point (30), of Directive (EU) 2018/2001;
- B. at the level of a group of holdings sufficiently homogeneous to evaluate the risk of the sustainability of the forest activity, provided that all those holdings have a durable relationship between them and participate in the activity and the group of those holdings remains the same for all subsequent audits.

Table 3 Agroforestation “Do No Significant Harm” (DNSH) Criteria

(2) Climate Change Adaptation	The implications of agroforestry systems for climate change adaptation are summarised in EURAF Policy Briefing #27 , and will be updated annually
(3) Sustainable use and protection of water and marine resources	The implications of agroforestry systems for the sustainable use and protection of water resources will be summarised in EURAF Policy Briefing #64 and will be reviewed annually
(4) Transition to a circular economy	N/A
(5) Pollution prevention and control	Evidence on the use of agroforestry for pollution control and Integrated Pest Management will be summarised in EURAF Policy Briefing #65 and will be reviewed annually. The Briefing will include techniques for non-chemical alternatives to pesticides (in accordance with Directive 2009/128/EC ¹¹ , with exception of occasions where the use of pesticides is needed to control outbreaks of pests and of diseases. The

States. Much preferable is to refer to the 2001 Marrakesh Accords of the UNFCCC. The thresholds are specified in detail in the EU Acquis through Annex II of the EU LULUCF Regulation ([2018/841](#)).

¹⁰ ‘Sourcing area’ means the geographically defined area from which the forest biomass feedstock is sourced, from which reliable and independent information is available and where conditions are sufficiently homogeneous to evaluate the risk of the sustainability and legality characteristics of the forest biomass

¹¹ Directive 2009/128/EC of the European Parliament and of the Council of 21 October 2009 establishing a framework for Community action to achieve the sustainable use of pesticides (OJ L 309, 24.11.2009, p. 71).

	<p>It will also consider Regulation (EU) 2019/1009¹² or national rules on fertilisers or soil improvers for agricultural use, and measures to be taken to avoid the use of active ingredients that are listed in Annex I, part A, of Regulation (EU) 2019/1021^{13 14}. Other issued to be considered include: the Rotterdam Convention on the prior informed consent procedure for certain hazardous chemicals and pesticides in international trade¹⁵, the Minamata Convention on Mercury¹⁶, the Montreal Protocol on Substances that Deplete the Ozone Layer¹⁷, and of active ingredients that are listed as classification Ia ('extremely hazardous') or Ib ('highly hazardous') in the WHO Recommended Classification of Pesticides by Hazard¹⁸.</p>
<p>(6) Protection and restoration of biodiversity and ecosystems</p>	<p>Agroforestry has many benefits for biodiversity and the protection or restoration of ecosystems. These will be described in EURAF Policy Briefing #66, and reviewed on an annual basis. In agroforestry areas designated by the national competent authority for conservation or in habitats that are protected, the activity is in accordance with the conservation objectives for those areas. National and local provisions will be followed, including the following: (a) ensuring the good conservation status of habitat and species, maintenance of typical habitat species; (b) excluding the use or release of invasive alien species; (c) excluding the use of non-native species unless it can be demonstrated that: (i) the use of the forest-reproductive-material leads to favourable and appropriate ecosystem conditions (such as climate, soil criteria and vegetation zone, forest fire resilience); (ii) the native species currently present on the site are not anymore adapted to projected climatic and pedo-hydrological conditions. (d) ensuring the maintenance and improvement of physical, chemical and biological quality of the soil; (e) promoting biodiversity-friendly practices that enhance the agroforest's natural processes; (f) excluding the conversion of high-biodiverse ecosystems into less biodiverse ones; (g) ensuring the diversity of associated habitats and species linked to the forest; (h) ensuring the diversity of stand structures .</p>

4 Proposal for Urban Trees to be included as Section

The authors suggest that "Urban trees" are also included as Section 2.3 or the Annex, using guidelines developed from the recent Commission publication on "Biodiversity-friendly Afforestation, Reforestation and Tree-planting" [3].

¹² Regulation (EU) 2019/1009 of the European Parliament and of the Council of 5 June 2019 laying down rules on the making available on the market of EU fertilising products and amending Regulations (EC) No 1069/2009 and (EC) No 1107/2009 and Repealing Regulation (EC) No 2003/2003 (OJ L 170, 25.6.2019, p. 1).

¹³ Which implements in the Union the Stockholm Convention on persistent organic pollutants (OJ L 209, 31.7.2006, p. 3.).

¹⁴ Regulation (EU) 2019/1021 of the European Parliament and of the Council of 20 June 2019 on persistent organic pollutants (OJ L 169, 25.6.2019, p. 45).

¹⁵ Rotterdam Convention on the Prior Informed Consent Procedure for Certain Hazardous Chemicals and Pesticides in International Trade (OJ L 63, 6.3.2003, p. 29).



¹⁶ Minamata Convention on Mercury (OJ L 142, 2.6.2017, p. 6.).

¹⁷ Montreal Protocol on Substances that Deplete the Ozone Layer (OJ L 297, 31.10.1988, p. 21).

¹⁸ The WHO Recommended Classification of Pesticides by Hazard (version 2019), (version of 4.6.2021: <https://apps.who.int/iris/bitstream/handle/10665/332193/9789240005662-eng.pdf?ua=1>).

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	<p><i>This Policy Briefing is an output from the DigitAF Project Grant agreement: 101059794. DigitAF is a consortium of 26 European and international partners committed to providing digital tools to boost Agroforestry in Europe to meet climate, biodiversity and sustainable farming goals. Views and opinions expressed are those of the author(s) only and do not necessarily reflect those of the European Union. Neither the European Union nor the granting authority can be held responsible for them.</i></p>	
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