Scientists, professionals and growers who manage, study and care for our forests

BRIEFING NOTE – IMPROVED NATIVE FOREST MANAGEMENT METHOD

Has deferred harvesting really been removed?

Prepared by: Forestry Australia
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The *Improved Native Forest Management* (INFM) Method allows state governments to earn Australian Carbon Credit Units (ACCUs) by reducing timber harvesting in multiple-use public native forests.

Earlier versions of the INFM included an option to earn ACCUs from deferring harvesting. This provision was removed from the final version, so that the INFM Method is intended to only credit complete cessation of harvesting.

While deferred harvesting is no longer a named activity, the accounting framework still allows the effects of deferred harvesting to generate ACCUs, without the associated permanence obligations applied to it.

The ability to create an offset for carbon benefits that don't have permanence obligations is a fundamental flaw in the INFM method.

In practice, deferred harvesting has been removed as a named project activity but not removed as a potential source of carbon credits.

This creates a risk that ACCUs could be issued for carbon benefits that are temporary rather than enduring over the 100-year permanence period.

Forestry Australia believes this is likely to be a drafting or accounting oversight rather than an intended feature of the INFM Method. However, it should be corrected before ACCUs are issued.

At minimum, amendments to the INFM Method should ensure that temporary reductions in harvesting outside CPAs cannot generate ACCUs unless the associated carbon outcome is maintained for the permanence period.

These amendments are additional to the changes Forestry Australia has previously identified as necessary to address over-crediting caused by other flaws in the INFM Method's modelling and accounting framework, as outlined in a separate briefing note.

How the INFM Method allows crediting of deferred harvesting

The issue arises due to the distinction between the project area and CPA and how different rules apply to these different areas within the INFM Method:

- **Project area:** the entire relevant forestry region over which carbon accounting occurs (s11, s26). This is either an entire Regional Forestry Agreement (RFA) area or area of equivalent scale in states that do not have an RFA.
- **Carbon Protection Areas (CPAs):** smaller, mapped areas within the project area where harvesting must cease and that have strict permanence obligations applied to them (s7).

Harvesting can continue to operate at pre-project levels (but not above) within the broader project area, outside of CPAs, within *and beyond* the 15-year crediting period (s18).

There is no requirement or mechanism in the INFM Method to prevent projects from reducing or postponing harvesting outside CPAs during the 15-year crediting period and returning to the pre-project harvest levels afterwards.

As carbon outcomes are calculated across the whole project area, not just within CPAs, any reduction in harvesting outside of the CPAs will contribute to the calculated number of carbon credits (s26). However, requirements to maintain that carbon (permanence obligations) only apply to the CPAs (s7).

The INFM Method does not contain a mechanism to separately identify and prevent carbon credits from being generated by postponements of harvesting outside CPAs.

This creates a potential sequence where:

1. During the 15-year crediting period, harvesting outside CPAs is reduced or postponed contributing to calculated carbon abatement and ACCUs.
2. After the crediting period, harvesting outside CPAs returns to pre-project levels, meaning some of the carbon that contributed to earlier crediting is subsequently harvested, and the abatement reversed.

While the INFM Method establishes a 100-year permanence period for CPAs, it does not contain provisions that would ensure ACCUs calculated across the broader project area are attributable only to carbon that will remain protected for 100 years.

While deferred harvesting is not explicitly listed as an activity allowed under the INFM method, the accounting structure of the Method allows for deferred harvesting to occur and for it to generate ACCUs. Issuing ACCUs to be used as an offset without permanence obligations is a fundamental flaw of the INFM Method that can and should be rectified.

About Forestry Australia

Forestry Australia is an independent, not-for-profit professional association representing more than 1,150 forest scientists, managers, professionals and growers. Our members work across native forests, plantations, farm forestry and environmental services, and bring deep scientific knowledge and practical experience in forest, fire, carbon, tree-growing and landscape management. Through their work, they study, manage and care for Australia's forests and are committed to delivering positive environmental, social, cultural and economic outcomes across all forest types and land tenures.

For further information

Forestry Australia is available to answer questions about the issues raised.

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Forestry Australia's briefing note on over-crediting issues arising from the INFM Method: Briefing Note on the Improved Native Forest Management Method (INFM Method)