



## **Woodland Carbon Code Clarification 1 to Version 3.0**

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### **Introduction**

This document clarifies aspects of the Woodland Carbon Code to help project developers and validation and verification bodies interpret the standard. It should be read alongside Woodland Carbon Code Version 3.0. All clarifications are effective immediately.

The clarifications were approved by the Woodland Carbon Code team with input from project developers, validation and verification bodies and the Woodland Carbon Code Executive and Advisory Boards. They are incorporated into the online versions of the code.

Changes to requirements and guidance are shown using [track changes](#).

Scottish Forestry is committed to continually improving the Woodland Carbon Code programme. If any of the requirements or guidance are unclear, please email [info@woodlandcarboncode.org.uk](mailto:info@woodlandcarboncode.org.uk) with details of the relevant section and text. Your feedback will be added to the request for change log and reviewed by the Woodland Carbon Code team. If a clarification is necessary, we will publish further clarifications.

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## 1. Eligibility

### 1.6. Additionality

| Question   | Answer  |
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| How do I calculate the income forgone value for my alternative land use? | <p><b>We have added the following guidance to <a href="#">1.6 Additionality</a>:</b></p> <p><b><u>Land use platform - Alternative land use calculation:</u></b></p> <p><u>Enter the land use type(s) for the assumed gross area of your project on the data entry tab in the cashflow. These values are used to calculate the income from the alternative land use for the project area.</u></p> <p><u>Please use the land use platform GB or land use platform Northern Ireland to identify which land use types your project covers. You can either:</u></p> <ul style="list-style-type: none"> <li><u>Download the land use type shapefiles from the platform into your own GIS system, or</u></li> <li><u>Use the platform itself to calculate the project land use type composition.</u></li> </ul> <p><u>Our tutorial videos explain both approaches.</u></p> <p><u>First, calculate the area of each land use type for the net area of the project, whether established by planting or natural regeneration. The land use type options are cattle and sheep (less favoured area), cattle and sheep (lowland) or arable.</u></p> <p><u>Then add the land use type for the assumed gross area (the extra ten percent). This should be based on the land use types within the wider gross project boundary. If there is no wider gross project area, it may be based on one of the land use types already included in the net planted area.</u></p> |

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|  | <p><u>For example, a project has a net area of 90 hectares. You upload a shapefile of the net project area into the land use platform and run the land use analysis tool. This tells you that 50 hectares of the net area is classed as cattle and sheep (lowland) and 40 hectares is classed as arable.</u></p> <p><u>However, the assumed gross area of the project in the cashflow is 100 hectares. This means there is an additional ten hectares of open ground beyond your net area that you need to account for. You should:</u></p> <ol style="list-style-type: none"> <li><u>1. Use one of the other land classes included in your wider project boundary. You can only use as much of a class as is actually included within your wider project boundary. For example, if you had five hectares of cattle and sheep (less favoured area) within your project boundary outside of your net area, you could only use five hectares of cattle and sheep (less favoured area) and should make up the remaining five hectares with other represented land classes.</u></li> <li><u>2. If your project does not include areas of open ground beyond your net area (because you have integrated open ground within the net area), use the land classes represented in your net area. In this example, you could use ten hectares of arable, ten hectares of cattle and sheep (lowland) or a combination of both.</u></li> </ol> <p><u>For this example, your actual wider gross project area includes 15 hectares of arable and five hectares of cattle and sheep (lowland). You may decide how to allocate these values into the cashflow to best represent your income forgone area. For this example, you choose seven hectares of arable and three hectares of cattle and sheep (lowland). This gives you a total of 53 hectares of cattle and sheep (lowland) and 47 hectares of arable.</u></p> <p><u>If you have any questions, please contact the Woodland Carbon Code team as early as you can.</u></p> |
| <p>How do I work out the land use type of a project in Northern Ireland?</p> | <p><b>We have added a new tool in the template documents and tools page:</b></p> <ul style="list-style-type: none"> <li><u>Cashflow land use platform for projects in Northern Ireland.</u></li> </ul>  |

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| <p>Some or all of my Woodland Carbon Code project is also in a nutrient neutrality scheme. How should I account for this?</p> | <p><b>We have changed the following guidance in <a href="#">1.6 Additionality</a>:</b></p> <p><b>Legal test</b></p> <p>In England, woodland creation projects established to provide biodiversity credits under <a href="#">Biodiversity Net Gain</a> <del>or nutrient credits under the Solent Nutrient Market or Somerset Catchment Market</del> are unlikely to be eligible for the Woodland Carbon Code as their legal agreements are likely to specify that woodland creation is required.</p> <p><u>In some catchments in England, projects are eligible to enter a nutrient neutrality agreement.</u></p> <ul style="list-style-type: none"> <li><u>Nutrient neutrality agreements with a legal requirement for woodland creation fail the legal additionality test.</u></li> <li><u>Nutrient neutrality agreements which require you to stop or partially stop agricultural activity, but don't require you to create woodland, may pass the legal test.</u></li> </ul> <p><b>We have added to the requirement in <a href="#">1.6 Additionality</a>:</b></p> <p><b>Financial test</b></p> <p><u>Project developers shall enter zero income from the alternative land use for areas of the carbon project which overlap with a nutrient neutrality project.</u></p> <p><u>Project developers shall fully describe any nutrient neutrality scheme which overlaps the carbon project in the project design document.</u></p> <p><u>Where a nutrient neutrality scheme overlaps with the carbon project, the project developer shall ensure that the woodland benefits tool score for woodlands and water only includes the benefits that are additional to those already delivered through the nutrient neutrality scheme. Only these additional benefits should be reported in the Woodland Carbon Code validation documents.</u></p> <p><b>We have added to the means of validation:</b></p> |
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|  | <ul style="list-style-type: none"> <li>• <u>Nutrient neutrality project documentation where applicable.</u></li> </ul> <p><b>We have added to the guidance in <a href="#">1.6 Additionality</a>:</b></p> <p><u>Nutrient neutrality</u></p> <p><u>Most nutrient neutrality agreements require the landowner to stop or partially stop farming. The Woodland Carbon Code requires the income forgone to be reduced to zero for areas where nutrient neutrality and code projects overlap. This reflects the fact that most, if not all, farming income will have stopped already as part of the nutrient neutrality agreement.</u></p> <p><u>If your project overlaps with a nutrient neutrality agreement, clearly describe the following in your project design document:</u></p> <ul style="list-style-type: none"> <li>• <u>The areas of your project which overlap</u></li> <li>• <u>All relevant terms of your nutrient neutrality agreement</u></li> </ul> <p><u>The woodland benefits tool shows the wider benefits of Woodland Carbon Code projects. Only include water benefits in your woodland benefits tool which are not already provided through the nutrient neutrality agreement.</u></p> <p><u>Contact the Woodland Carbon Code team to discuss your project if you are unsure whether you are eligible.</u></p> |
| <p>I have been offered an uplift to my grant after the initial contract was signed. How do I account for this?</p> | <p><b>We have added to the guidance in <a href="#">1.6 Additionality</a>:</b></p> <p><u>Changes to your grant</u></p> <p><u>You should include all relevant, up-to-date grant information in “Section 3: Income” of the data entry tab when completing the cashflow at the point of validation submission.</u></p>   |

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|  | <p><u>For example, if you agreed to a maintenance payment of £300 per hectare per year for ten years through the English Woodland Creation Offer, but this is later uplifted to £400 per hectare per year for 15 years before your project is submitted for validation, you must use the higher figure. If you don't declare the uplift at validation submission and this is identified at verification, your project will be re-assessed for financial additionality. If the project fails this re-assessment, all allocated carbon units could be cancelled.</u></p> <p><u>If the grant rate is uplifted after validation submission, financial additionality will not need to be re-assessed.</u></p> |
| My grant includes areas which are not grant funded (such as agroforestry). Do I need to include the entire grant income? | <p><b>We have added the following to the guidance in <a href="#">1.6 Additionality</a>:</b></p> <p><u>If your grant includes areas such as agroforestry or hedgerow planting which are not eligible under the Woodland Carbon Code, do not include them in the grant income section of your cashflow. See the FAQs tab in the cashflow for more information.</u></p>   |

### 1.7. Project size and grouping

| Question  | Answer   |
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| My project and grant are split over several planting seasons. Can I register each season's planting as a separate code project? | <p><b>We have changed the following requirement in <a href="#">1.7 project size and grouping</a>:</b></p> <p><del>For projects receiving</del> <u>If you are receiving</u> grant funding, the entire grant area relevant to woodland creation shall be included in the Woodland Carbon Code project. <del>The project shall not subdivide a A-planting area shall not be subdivided</del> for the purposes of Woodland Carbon Code validation, <u>unless:</u></p> <ol style="list-style-type: none"> <li>1) <u>The project is planted over several planting seasons. Each seasons' planting may be a separate project provided:</u> <ol style="list-style-type: none"> <li>a. <u>Each season's planting meets all UK Forestry Standard requirements, including those for species mix and open ground.</u></li> </ol> </li> </ol> |

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|  | <p>b. <u>You apportion the grant funding between each season's planting in your cashflow.</u></p> <p>2) <u>One grant is split across multiple landowners. In this case:</u></p> <p>a. <u>Each landowner involved in the grant contract may make their own decision whether they register with the code.</u></p> <p>b. <u>Each landowner shall only register the area of the project they own.</u></p> <p>c. <u>Each landowner shall enter the portion of grant funding relevant for their land in their cashflow.</u></p> |
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## 2. Project governance

### 2.1 Commitments

| Question  | Answer   |
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| If I am submitting under Version 2.2, do I still need to provide a group agreement? | <p>No. We removed the requirement for a group agreement under Version 3.0. Any projects submitting for validation under version 2.2 are no longer required to produce a group agreement either.</p> <p><b>We have removed this as a 'means of validation' under 2.1 Commitments in Version 2.2:</b></p> <ul style="list-style-type: none"> <li><del>• Group Agreement</del></li> </ul> |

### 2.5 Monitoring

| Question                      | Answer  |
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| What should my plot map show? | <p><b>We have added to the <a href="#">means of verification for 2.5 monitoring</a>:</b></p> <ul style="list-style-type: none"> <li>• <a href="#">Plot map</a></li> </ul> <p><b>We have added to the map guidance in <a href="#">2.2 Management plan</a>:</b></p> |



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|  | <p><b><u>Plot map</u></b></p> <p><u>At verification, provide a plot map which helps to identify how a project is stratified and where plots will be located. See the survey protocol for more information. The plot map may be either:</u></p> <ul style="list-style-type: none"><li>• <u>Annotated on the original map approved at validation</u></li><li>• <u>A new map which shows the same features as the original map, or</u></li><li>• <u>A new map which shows more detail of the areas of open ground</u></li></ul> <p><u>If a new map is provided, it should include the following elements set out above:</u></p> <ul style="list-style-type: none"><li>• <u>A base map</u></li><li>• <u>Scale</u></li><li>• <u>Name of project</u></li><li>• <u>Outer boundary</u></li><li>• <u>Open ground</u></li><li>• <u>Existing woodland and any other areas not accounted for</u></li><li>• <u>Six digit British national grid reference</u></li><li>• <u>Legend</u></li></ul> <p><b>We have provided an example plot map in the Verification - maps section of the <a href="#">template documents and tools</a> page:</b></p> <ul style="list-style-type: none"><li>• <u>Plot map</u></li></ul> |
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### 3.3 Project carbon sequestration

| Question   | Answer  |
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| Do I need to submit my Ecological Site Classification report?  | Yes. <b>We have added the following means of validation in <a href="#">3.3 Project carbon sequestration</a>:</b> <ul style="list-style-type: none"> <li>• <a href="#">Ecological site classification report(s)</a></li> </ul>   |
| How should I represent my emissions from establishment in my carbon calculator if I need to split my project across multiple tabs? | <b>We have added to the guidance in <a href="#">3.3 Project carbon sequestration</a>:</b> <p><a href="#">Where a project is split across two or more carbon calculator tabs, split the emissions from establishment across the tabs based on the project area on each tab.</a></p> <p><a href="#">Divide infrastructure features (such as roads, gates or fences) proportionally between the tabs unless a feature clearly applies to a specific section. For example, if only one compartment is fenced, record all the fence on the relevant tab, but, if the fence encloses all compartments, divide it proportionately.</a></p> |

## Administrative details

### 1. Registration

| Question  | Answer  |
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| What documents do I need to supply at registration? | <p>We are adding a requirement to submit the contact details form at registration. This will help us to contact project stakeholders if, for example, the registry account holder changes or becomes insolvent.</p> <p><b>We have updated the guidance on <a href="#">2. Register your project</a>:</b></p> <p>5. Upload your</p> <ul style="list-style-type: none"> <li>• Draft carbon calculations</li> </ul> |

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|                             | <ul style="list-style-type: none"><li>• Map</li><li>• <a href="#">Contact details form</a></li></ul>   |
| What counts as a seed tree? | <p><b>We have added the following definition to the <a href="#">glossary</a>:</b></p> <p><b><u>Seed tree - A tree which is mature enough to produce seed. The age varies by species.</u></b></p> |