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SUBSIDIARY BODY ON Implementation

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Item 8 of the provisional agenda[[1]](#footnote-2)\*

# Resource mobilization: progress in achieving the milestones for the full implementation of Aichi Biodiversity Target 3

# I. INTRODUCTION

1. In decision XIII/20 on resource mobilization, the Conference of the Parties at its thirteenth meeting, in recognizing the potential contribution of implementing Aichi Biodiversity Target 3 for the mobilization of financial resources, recalled its invitation to Parties to report progress in achieving the milestones for the full implementation of Aichi Biodiversity Target 3, adopted by the Conference of the Parties at its twelfth meeting (paragraph 23).[[2]](#footnote-3) Such reports were to be submitted as part of national reports or, as appropriate, through the online reporting framework on implementing the Strategic Plan for Biodiversity 2011-2020 and the Aichi Biodiversity Targets. COP-13 indicated that such reports were also to include any additional milestones and timelines established at the national level, in the context of national circumstances, policies and capabilities, as well as information on national analytical studies that identify candidates for elimination, phase-out or reform of incentives, including subsidies, that are harmful for biodiversity, and that identify opportunities to promote the design and implementation of positive incentive measures, such as appropriate recognition and support for indigenous peoples and local communities that conserve territories and areas, and other effective community conservation initiatives.
2. In paragraph 24 of the same decision, the Executive Secretary was requested to compile and analyse relevant information, including an analysis of how the implementation of Aichi Biodiversity Target 3 also contributes to the implementation of Aichi Biodiversity Target 20, and to submit the compilation and analysis to the Subsidiary Body on Implementation for consideration at its second meeting.
3. The present note responds to this request. Section II provides an analysis of information provided in the 181 Fifth National Reports received as of 31 October 2017 on progress in implementation of Aichi Biodiversity Target 3, taking also into account relevant information reported under Aichi Biodiversity Target 20. As the first milestone calls for Aichi Biodiversity Target 3 being reflected in a national target and associated action items being included in revised national biodiversity strategy and action plans (NBSAPs), the analysis took also into account pertinent information from the 131 NBSAPs received as of 30 November 2017. Building on this information and relevant recent publications from international organizations, as requested by decision XIII/20, section III provides a conceptual and empirical analysis how Aichi Biodiversity Target 3 contributes to Aichi Biodiversity Target 20. The compilation of relevant information from fifth National Reports and NBSAPs is provided in the Annexes.

# II. Analysis of fifth national reports and NBSAPs

1. The milestones for the full implementation of Aichi Biodiversity Target 3, as adopted by the Conference of the Parties at its twelfth meeting, consist of the following elements:
	1. By 2015, a national target reflecting Aichi Biodiversity Target 3 and associated action items are included in revised national biodiversity strategy and action plan (NBSAP);
	2. By 2016, policy or legislative action is being developed on incentives, including subsidies, already known to have harmful effects and already identified as candidates for elimination, phase-out or reform, in form of their elimination or initiation of their phase-out or their reform;
	3. By 2016, finalization of national analytical studies that identify candidates for elimination, phase-out or reform of incentives, including subsidies, harmful for biodiversity, and that identify opportunities to promote the design and implementation of positive incentive measures;
	4. By 2018, finalization of policy plans that (i) identify those harmful incentives that are candidates for elimination, phase-out, or reform; (ii) provide for a prioritized list of measures leading to their eventual elimination, phase-out, or reform; (iii) provide for a prioritized list of measures leading to the introduction, or strengthening, of positive incentives for the conservation and sustainable use of biodiversity; (iv) provide for associated timelines and milestones.
2. The remainder of this section is structured in accordance with these elements.

## A. National target reflecting Aichi Biodiversity Target 3 included in revised NBSAPs

1. Annex I provides a compilation of national targets that reflect Aichi Biodiversity Target 3 in NBSAPs. Out of the 131 NBSAPs analysed, a total of 52 NBSAPs, or around 40 %, contain a national target, or national targets, which reflect Aichi Biodiversity Target at least to some degree. A total of 24 NBSAPs contain targets just on positive incentive measures, (almost 20 %) and 4 only provide a target on harmful incentives, while 25 NBSAP targets addressing both elements of Aichi Biodiversity Target 3.
2. A total of 20 NBSAPs, or a bit over 15 % of all NBSAPs analyzed, provided additional sub-targets or action items, which could be understood as milestones. A total of 22 countries (almost 20 %) provide timelines for the target or, possibly, the sub-targets or action items, which sometimes diverge from the timelines suggested in the milestones or in Aichi Biodiversity Target 3. For instance, Mexico foresees:
	1. Preparing by 2018 an inventory of most important relevant incentives and subsidies which have an impact on biodiversity as well as a strategy to modify and align these with conservation and sustainable use of biodiversity;
	2. Including by 2020 sustainability action into agricultural economic incentives, including subsidies;
	3. Reducing, eliminating or substituting by 2030 those incentives, including subsidies, which are harmful for biodiversity.
3. This first milestone also spells out a couple of action items which could be included, namely:
	1. *Undertaking national analytical studies that identify candidates for elimination, phase-out or reform of incentives, including subsidies, harmful for biodiversity, and that identify opportunities to enhance the effectiveness of existing financial instruments for biodiversity and to promote the design and implementation of positive incentive measures*. A total of 7 NBSAPs refer to such reviews and studies. For instance, the NBSAP of Bangladesh foresees completion, by 2021, of studies on the impacts of incentives or subsidies on biodiversity as well as development of policy roadmaps for phasing out of incentives or subsidies harmful to biodiversity;
	2. *Based, as appropriate, on the analytical studies above, developing policy plans that (i) identify those harmful incentives that are candidates for removal, phase‑out, or reform; (ii) provide for a prioritized list of measures leading to their eventual removal, phase-out, or reform; (iii) provide for a prioritized list of measures leading to the introduction, or strengthening, of positive incentives for the conservation and sustainable use of biodiversity; (iv) provide for associated timelines and milestones for implementation*. A total of 12 countries refer to the preparation of such policy or action plans. For instance, in addition to the examples from Mexico and Bangladesh above, the NBSAP of the Dominican Republic foresees preparing, by 2020 and as part of the analytical study, a proposal on an action plan to achieve the reduction, reform and eventual elimination of the harmful incentives identified;
	3. *In cases where incentives, including subsidies, are already known to have harmful effects and are already identified as candidates for elimination, phase‑out or reform, foreseeing immediate policy action in form of their elimination or initiation of their phase-out or their reform.* Only a few Parties’ NBSAPs (namely, 5) foresee such immediate action on specific incentive programmes, presumably because of their harmful effects. For instance, the NBSAP of Bhutan foresees to “revisit and prioritize the Crop Promotional Program to strengthen agro- biodiversity conservation, development and management at the community level,” while the Maldives foresees to “discontinue incentives for agriculture that uses chemical fertilisers, pesticides and introduces alien species.”
4. In addition, 33 NBSAPs contain references to specific positive incentive measures. For instance, Cameroon and Malawi refer specifically to payments for ecosystem services, including for carbon stocks, in the context of REDD+ mechanisms.

## B. Policy or legislative action on incentives, including subsidies, already known to have harmful effects

1. As mentioned above, a very limited number of Parties included this milestone explicitly as an action item in their NBSAP. However, out of the 181 National Reports analyzed, a number of Parties report on pertinent action already taken in their fifth National Reports: while six Parties refer to environmental fiscal reform more generally, a total of 19 Parties, or 10 per cent of reports analyzed, report that they already eliminated, phased out, or reformed harmful incentives, including subsidies. Examples include (i) the reform of the law governing forestry investments in Argentina, granting financial support and tax benefits for forest restoration; (ii) the reduction of subsidies for chemical fertilizer in Bangladesh, together with positive incentives for non-urea fertilizer; (iii) the abolishment of subsidies for draining under agricultural grant schemes in Denmark; (iv) elimination of preferential tax rates on pesticides in France; or (v) the elimination of the electricity subsidy for farm tube wells in Pakistan; or (vi) the phase-out of direct payments for animal husbandry in Switzerland.
2. In a recent report,[[3]](#footnote-4) the OECD provides an analysis of the political economy of biodiversity related policy reforms. The report draws on existing literature and new case-study analyses, including two on addressing incentives harmful for biodiversity from the enumeration of cases in the previous paragraph:[[4]](#footnote-5) the French tax on pesticides, and the agricultural subsidy reform in Switzerland. Each case study focusses on the drivers of reform, the types of obstacles encountered, key features of the policy reform, and the lessons learned from the reform experience, thus responding to earlier work by, and pertinent requests of, the Conference of the Parties.[[5]](#footnote-6)

## C. Finalization of national analytical studies

1. In the fifth national reports, four countries mention, in general terms, that they have undertaken, or are in the process of undertaking, policy reviews; for instance, Sweden refers to a report, published in 2012, which contained a survey of policy instruments for achieving Sweden’s environmental quality objectives. Specifically on incentives, almost 10 per cent of reporting Parties mention reviews or assessments that seek to identify incentives, including subsidies, that are harmful for biodiversity. Out of these, only four indicate that these reviews or assessments were completed, while three countries and the European Union indicate that such reviews or assessments are under way and an additional six countries indicate that such reviews or assessments are planned. Two countries refer in this context to the use of strategic environmental assessments. In addition, 25 Parties, or 15 per cent of reporting Parties, pointed to examples of specific policies or programmes that were identified as, or are suspected of, generating incentives that are harmful for biodiversity – a significantly longer list than the list of Parties foreseeing action on specific incentive programmes in their NBSAPs, as described above.
2. Recent OECD research confirms that only very few countries have so far undertaken national assessments or studies to identify harmful incentives and opportunities for removal or reform, or for applying positive incentive measures.[[6]](#footnote-7) The Biodiversity Finance (BIOFIN) Initiative of the United Nations Development Programme (UNDP), [[7]](#footnote-8)/ working in 30 developing countries, is also examining how to identify and assess incentives harmful to biodiversity in these countries, as a possible mean to mobilize resources, and results from some of the countries that are supported by the BIOFIN Initiative are now becoming available: Kyrgystan and Zambia prepared analyses of their subsidy landscape and identified candidates for policy action, as part of their national BIOFIN projects.

## D. Finalization of policy plans

1. As mentioned above, a total of 10 countries refer to the preparation of such policy or action plans in their NBSAPs, 4 of which with an additional timeline: two countries reflecting the timeline of the global milestone (2018), while the Dominican Republic (2020) and Bangladesh (2021) provide a longer timeline. These timelines may arguably explain why no relevant information could yet be identified and included in fifth national reports.

## E. Other progress

1. Beyond reporting relevant to the milestones, a significant amount of Parties report on progress already made in implementing Aichi Biodiversity Target 3, with emphasis on the design and implementation of positive incentive measures. As mentioned above, only a little bit more than 10 per cent of reporting Parties refer to the elimination, phase-out or reform of incentives, including subsidies.
2. As regards the implemention of positive incentive measures, 20 per cent of reporting Parties refer to the application of fiscal measures, such as green taxes or tax breaks for beneficial activities. Approximately 10 per cent of reporting Parties explicitly refer to the introduction or strengthening of payments schemes for ecosystem services, while almost 5 per cent of reporting Parties refer to conservation offsets, including conservation banking. However, a significantly larger amount of reporting Parties (approximately half of them) refer to the introduction or strengthening of positive incentive measures which may involve similar concepts, such as in the case of agri-environmental payments. In this context, nine member countries of the European Union as well as the European Union itself referred to the strengthening of incentive measures for biodiversity in the context of the common agriculture policy and the common fisheries policy, and associated reforms.
3. In terms of non-monetary incentive measures, 30 per cent of reporting countries referred to community involvement in biodiversity management and to the introduction or strengthening of associated positive incentives, for instance arrangements for sharing tourism revenues, such as in the context of community‑based natural resource management (CBNRM), the joint management of protected areas with indigenous peoples or local communities, or the establishment and formal recognition of community protected areas.
4. A recent study of the International Institute for Sustainable Development analysed a broad range of voluntary sustainability standards and associated certification (or ‘eco-labelling’) schemes for various commodities.[[8]](#footnote-9) Enabling consumers to express ethical choices, they provide potentially important incentives to redirect funding towards sustainable production practices and reducing biodiversity loss. The report notes that, although markets for certified products have been growing rapidly over the past decade, they still only represent a small portion of overall agricultural production, with many regions of production entirely absent. Noting a high degree of variability among standards systems, including on how biodiversity consideration are reflected, the reports concludes that the current implementation of standards, being driven by market forces, is, at best, only partially aligned with biodiversity protection, and identifies possible options for policymakers with a view to promoting a more strategic and effective implementation of voluntary standards for biodiversity conservation.

**II. Analysis on how Aichi Biodiversity Targets 3 contributes to achieving aichi biodiversity Target 20**

## Overview

1. The linkages between Aichi Biodiversity Target 3 on incentive measures and Achi Biodiversity Target 20 on resource mobilization were already reflected in earlier decisions of the Conference of the Parties.[[9]](#footnote-10) The Proposals for Concrete and Effective Actions for Implementing Aichi Biodiversity Target 20 and associated Financial Targets, provided in Annex IV of decision XII/3 on resource mobilization, explain that “achieving Aichi Biodiversity Target 3 carries considerable potential to reduce negative pressures on biodiversity as well as to potentially mobilize resources for biodiversity. The elimination, phase out or reform of harmful incentives, including subsidies, in a manner that is consistent and in harmony with the Convention and other relevant international obligations, taking into account national socioeconomic conditions, could mobilize significant resources and is therefore a high global priority, while the wider application of various biodiversity finance mechanisms and instruments, acting as incentives for the conservation and sustainable use of components of biodiversity, can also make important contributions” (para. 8).
2. Several biodiversity financing mechanisms identified in the Strategy for Resource Mobilization adopted by the Conference of the Parties at its ninth meeting and extended at its twelfth meeting, such as payments for ecosystem services, are also recognized as positive incentive measures. Moreover, identifying and eliminating, phasing out or reforming incentives, including subsidies, that are harmful to biodiversity can be an important element of environmental fiscal reforms, which, in turn, is another of the financing mechanisms identified in goal 4 of the strategy for resource mobilization. This sub-section provides a conceptual analysis of the respective impact channels for these two elements of Aichi Biodiversity Target 3, which is complemented by quantitative information, as available.

## Harmful incentives, including harmful subsidies

1. Earlier work under the Convention conceptualized harmful incentives as emanating from policies or practices that induce unsustainable behaviour that harms biodiversity, often as unanticipated side-effects of policy measures designed to attain other objectives.[[10]](#footnote-11) They can be further differentiated as follows:
	1. Environmentally harmful subsidies: According to the established definition of the OECD, an environmentally harmful subsidy can be defined as the result of a government action that confers an advantage to consumers or producers, in order to supplement their income or lower their costs, but in doing so, discriminates against sound environmental practices;
	2. Harmful incentives may also emanate from some laws or regulations governing resources uses. For instance, many countries had, and some still have, “beneficial use” rules that require land holders to make productive use of resources such as water or forests. Such rules may under certain circumstances – for instance, an increasing fragility of the resource due to changing climate patterns or a loss of resilience because of biodiversity loss – generate a harmful incentive to continue using the resource in a non-sustainable manner instead of switching to more adapted use patterns.[[11]](#footnote-12)
2. Earlier language adopted by the Conference of the Parties,[[12]](#footnote-13) stated that incentives harmful for biodiversity “are frequently not cost-efficient and/or not effective in meeting social objectives while in some cases use scarce public funds,” and thus already indicated the possible effects on resource mobilization of taking policy action on harmful incentives.
3. *Incentive effect.* Taking policy action on harmful incentives will, other things being equal, lower the need to raise financial resources for biodiversity policies. This is immediate when such policy action will take the form of an outright elimination or phase out of the harmful incentive, because it will, by definition, remove the harmful effects on biodiversity and thus reduce the need for biodiversity policies to merely “repair” the damage done by the other policy, and associated resource needs. A similar effect will result from policy reform if it leads to at least a partial reduction of the harmful effects on biodiversity. In line with the decision language quoted above, such a policy reform may also enhance the cost-efficiency or effectiveness of meeting the stated (social) objectives of the policy, and thus reduce the resource needs for meeting these objectives.
4. Available information on the extent of this effect on biodiversity is mostly anecdotal and often not quantified. Available quantified information typically relates to reduced harmful activities or inputs, but not to the actual effect on ecosystem condition and biodiversity. Positive effects are in particular reported in the cases of major reform initiatives, like the reform of agricultural subsidies in New Zealand in the 1980s, which led to significant reductions in the use of fertilizers and pesticides, as well as a halt in land clearance and overstocking – with positive effects on biodiversity very likely. Likewise, empirical information on the effects of fisheries subsidies’ removal is generally positive but sometimes uneven or not very strong, for instance because of the dissipation effect in large common pool resources.[[13]](#footnote-14) On the other hand, it is also pointed out that, depending on fishing practices, relatively small subsidy amounts can have large detrimental effects – for instance with regard to bottom trawling.[[14]](#footnote-15)
5. Another analytical complication is the ongoing existence of other detrimental factors. In general, in a dynamic (ecological and economic) environment, it is often difficult to disentangle the genuine effect of subsidy removal from other effects, in particular in the longer run.[[15]](#footnote-16) For instance, as was noted by New Zealand in its fifth National Report, after the inital progress after the subsidy reform, the country’s agriculture operated without direct subsidies or price or income support for the past decades and the resulting intensification of agriculture, especially of dairy farming, led to renewed concerns regarding pollution and other detrimental impacts on biodiversity.
6. *Revenue effect.* While the incentive effect explained in the previous paragraph would apply to policy action on any kind of harmful incentive, a direct revenue effect would result in particular from taking policy action on harmful subsidies. Again, this effect is immediate when such policy action will take the form of an outright elimination or phase out of the harmful subsidy, as this would free up scarce public resources, which in principle, even though not necessarily, could be used for funding biodiversity policies. A reform of a harmful subsidy would also lead to a positive revenue effect if the resulting increase in cost-effectiveness leads to net savings, bearing in mind that governments may also wish to raise the ambition of the reformed policy’s stated objectives.
7. Taking effective action on harmful incentives will typically require overcoming obstacles, for instance the political resistance by beneficiaries of the incentive policy in question.[[16]](#footnote-17) Taking the required actions may incur their own cost, in particular when compensatory policies are being put in place. For instance, when Ghana removed fuel subsidies in 2005, it simultaneously eliminated some types of school fees and introduced a programme to improve public transport.[[17]](#footnote-18) The removal of pesticide subsidies in Indonesia in the 1980s was coupled with the introduction of a well-funded programme on integrated pest management.[[18]](#footnote-19) The reduction of fisheries subsidies in Norway was coupled with publicly financed vessel decommissioning programmes.[[19]](#footnote-20) Such costs need to be taken into account in order to assess the overall, net effect on resource mobilization.
8. Existing global quantitative information on the magnitude of incentives, including subsidies, harmful for biodiversity, typically consist of one-off estimates and do not provide time-series data that would allow to systematically disentangle the effects for biodiversity described above or an assessment of overall progress made.[[20]](#footnote-21) Howeover, such quantitiative information is available on potentially environmentally harmful agricultural subsidies in OECD countries, and is presented below.
9. Based on the OECD methodology for measuring agricultural support, types of agricultural support can be classified by their potential environmental impact.[[21]](#footnote-22) A graphical presentation with aggregate information is provided in the figure below. This methodology is already reflected in the Convention’s indicators framework for assessing progress in implementing the Strategic Plan and the Aichi Targets, as an indicator for assessing progress against Aichi Biodiversity Target 3.[[22]](#footnote-23) The OECD also collects information on government support to fisheries, though does not yet categorise this into support that is potentially environmentally beneficial or harmful.[[23]](#footnote-24)



1. According to the OECD assessment based on this methodology (see graph), the amount of potentially most environmentally harmful agricultural support has fallen significantly over the past decades, both in absolute numbers (from over USD 200 bn in 1990 to a bit over USD 100 bn in 2015) as well as in relative share of total subsidies (over 80% on 1990 to around 50% in 2015). For instance, support based on commodity output dropped from over USD 200 billion in 1990 (30% of gross farm receipts) to USD 110 billion (8% of gross farm receipts) in 2011.[[24]](#footnote-25) Nothwithstanding the *caveats* provided, this could be interpreted as a significant contribution to the incentive effect described above.
2. Least harmful types of support, such as payments based on non-commodity criteria, including the retirement of land and other practices that support biodiversity, have increased significantly since 1990 and increased from USD 3 billion in 2000 to over USD 5 billion in 2010, but have stayed essentially flat since then, indicating a limited revenue effect of recent policy reforms for more biodiversity-friendly policies. In fact, the bulk of the funds freed up by phasing out the most harmful support went into more neutral agricultural support (the so-called “box shifting” in trade language, depicted by the grey area in the figue above), while total agricultural subsidies remained overall flat, hovering around USD 250 bn annually in OECD countries.
3. Thus, the phase out or reform of harmful agricultural subsidies in OECD countries made a contribution to resource mobilization for biodiversity, mainly through the incentive effect above. The contribution by providing more budgets for biodiversity policies was more limited. Agricultural support classified as potentially more or most environmentally harmful remains at around USD 100 bn in OECD countries, indicating that there are significant opportunities for further policy action on Aichi Biodiversity Target 3 in this sector in OECD countries.
4. The data limitations described above notwithstanding, opportunities for further action, possibly in the context of environmental fiscal reforms, also exist in other sectors; for instance in the area of fisheries or energy subsidies:
* Energy subsidies are arguably the largest of all subsidies - spending on energy consumption subsidies (which usually take the form of direct payments and tax breaks) were estimated by the International Energy Agency at around USD 260 billion in 2016. The impacts of energy subsidies on biodiversity depend on the energy source supported but are mostly indirect, limiting the extent of the incentive effect desctribed above.[[25]](#footnote-26)
* A recently updated estimate of global fisheries subsidies[[26]](#footnote-27) put the total at about USD 35 billion in 2009 dollars – close to an earlier 2003 estimate taking inflation into account. Harmful subsidies constituted the highest categories provided at over $ 20 billion. Fuel subsidies are largest of the total subsidy at 22%. Subsidies contributed by developed countries are 65% of the total. Impacts of harmful fisheries subsidies depend on a variety of factors including fishing techiques deployed, and are not necessary tied to the size of the subsidy – as mentioned above, a frequently quoted example refers to subsidies for bottom-trawling, which are characterized as highly harmful despite relatively limited subsidy volumes, pointing to a potentially large incentive effect of taking action on such subsidy programmes.[[27]](#footnote-28)
1. Opportunities for policy action also exist in developing countries, with recent studies by UN Environment pointing to opportunities in the energy[[28]](#footnote-29) and water sectors.[[29]](#footnote-30) Moreover, a recent expenditure review undertaken in Kyrgystan, under the UNDP BIOFIN initiative, estimates that 70 per cent of the budget on the ministry of agriculture are being spent on potentially harmful measures such as agrochemicals and (not always effective) irrigation.[[30]](#footnote-31)

### Positive incentive measures

1. Earlier work under the Convention conceptualized positive incentive measures as economic, legal or institutional measures designed to encourage activities that are beneficial to the conservation and sustainable use of components of biodiversity.[[31]](#footnote-32) They can be further differentiated into direct and indirect approaches.[[32]](#footnote-33)
	1. Direct approaches typically (though not always) provide monetary incentives – they generally involve “paying” relevant actors to achieve biodiversity-friendly outcomes or, conversely, to not achieve biodiversity-harmful outcomes. Such payments would (at least) compensate for the additional costs of undertaking the more biodiversity-friendly alternative action. Positive incentives are frequently provided in combination with use-restricting regulatory approaches, such as the assignment of protection status to species or areas, and are thus helping to alleviate associated enforcement challenges. Examples include payments for wildlife and wildlife-habitat conservation, such as the compensation of losses in crop or lifestock due to wildlife; or conservation leases for wildlife migration corridors. Other examples of positive measures include: performance payments for sustainable agricultural practices regarding endangered species or ecosystem restoration, for instance payments for the use of endangered local varieties or payments for the improved provision of ecosystem services such as for instance the hydrological services provided by forests. In many countries, such incentives are also generated through the use of breaks on governmental levies such as taxes or fees that grant advantages or exemptions for activities that are beneficial for conservation or sustainable use.
	2. Indirect approaches seek to support activities or projects that are not designed exclusively to conserve or promote the sustainable use of biodiversity, but also have the effect of contributing to these objectives. Many of these incentives are non-monetary in nature (although they may have financial implications for the provider); for instance, the official recognition of the role of local communities in the context of community-based natural resource management programmes or other effective community conservation initiatives. Other examples include support to the development or commercialization of biodiversity-based products or services, such as sustainable or eco-tourism in biodiversity-rich regions. Such market promotion frequently includes measures beyond a monetary payment, such as: the removal of barriers to trade; public procurement policies; education and research; or the provision of consumer information through certification and eco-labelling.
2. With regard to positive incentive measures, their immediate revenue effect is more ambiguous than in the case of harmful incentives. In the case of public payment programmes or tax breaks which provide direct monetary incentives to producers or consumers, the revenue effect is actually negative: establishing these programmes will require financial resouces, through traditional budgetary allocations or by more innovative tools. In the case of Costa Rica’s PSA (*Pago por Servicious Ambientales*) Programme for instance, the financing of the programme has been secured through a 3.5% allocation from the national gasoline tax, water usage fees, and other sources.[[33]](#footnote-34)
3. However, a positive revenue effect will result when the measure itself is funded by private entities, for instance because they wish to incite beneficiaries to move “*beyond regulatory compliance.”* Early examples include the Vittel payments programme for farmers in the relevant catchment area, which was replicated by Nestlé Waters in similar contexts.[[34]](#footnote-35) Voluntary offsets are another example, as are voluntary certification schemes which mobilize resources from consumers willing to pay the price differential which typically comes with certified products. Biodiversity offset programmes were estimated to have mobilized between USD 2.4 and USD 4 bn in 2011[[35]](#footnote-36) – bearing in mind however that most offset programmes are based on public regulation.
4. In a financing context, the provision of public finance can, under so-called blended finance arrangements, reduce the risk for private finance and thus incentivize or leverage the provision of private finance. However, the 2018 report of the Inter-Agency Task Force on Financing for Development cautions that the use of private finance is more challenging in areas where equity considerations and large financing gaps reduce profit prospects. The report notes that investments in ecosystems will largely be publicly financed owing to the public-good nature of the sector, but that private initiatives sometimes play a role, often through philanthropy or impact investing,[[36]](#footnote-37) and that interest in such arrangements is increasing. [[37]](#footnote-38)/. One challenge will be to develop enough investment proposals that create cash flows together with measurable conservation impact.[[38]](#footnote-39)
5. *Cost effectiveness of policy measures*. As already explained above, the removal or reform of harmful incentives will enhance the cost effectiveness of the overall policy package, by removing some need for costly policy measures that merely compensate the environmental harm resulting as a side effect of other policy measures. For positive incentive measures, some contributions[[39]](#footnote-40) argued that direct measures tend to be more effective than indirect measures, mainly due to more effective targeting. With regard to indirect measures such as certification schemes and associated standards, the aforementioned report of the International Institute for Sustainable Development on commodity standards also notes that requirements under existing standards prescribe practices rather than performance outcomes, leaving a vacuum of data and evidence with respect to actual impacts.[[40]](#footnote-41)
6. Several contributions underscored that the design of the positive measure itself plays an important role for its cost effectiveness: improving its design can lead to significant cost savings. For instance, in a 2006 analysis, Wunscher et al. analysed the Costa Rica Payment for Ecosystem Services scheme under different scenarios with different selection processes for payment recipients, and showed that a more discerning selection procedure together with differentiated payments can approximately double the land area enrolled in the programme and the associated benefits.[[41]](#footnote-42)
7. Similarly, Selman et al. (2008) showed that the application of tendering process in form of reverse auctions can effectively deliver large cost-effectiveness gains when deploying payment schemes for ecosystem services. Such a mechanism applied in an Australian Forest Conservation Fund Programme resulted in a 52% cost effectiveness gain compared with the baseline scenario of first-come-first-served contract allocation, while inverse auctions used in a local watershed PES programme in the United States to reduce phosphorus runoff led to a seven-fold increase in phosphorus runoff avoidance per dollar spent, compared with a fixed-price approach.[[42]](#footnote-43)
8. However, the application of such measures requires considerable design and monitoring capacity by the implementing entity, whether public or private, as well as requisite planning capacity in delivering measurable biodiversity actions against a certain (monetary or non-monetary) benefit on the side of the recipients. Existing capacity constraints would arguably be even more pronounced when such sophisticated schemes were deployed for awarding payments.

# III. conclusions

1. While some progress is being made towards implementation of Aichi Target 3 and the application of the associated milestones adopted by the Conference of the Parties at its twelfth meeting, it seems that progress is overall insufficient and that significantly more policy action could be done by Parties and other governments, with support by relevant international organizations and initiatives. This would be particular beneficial in light of the overall considerable positive impacts for mobilizing resources for biodiversity, in particular from the elimination, phase out or reform of incentives, in particular subsidies, harmful for biodiversity. Accordingly, it would be critical to recall the milestones and the importance of their application. The ongoing supportive work of relevant international organizations and initiatives, such as of the United Nations Development Programme and its BIOFIN Initiative, United Nations Environment Programme, the Organization for Economic Cooperation and Development, the International Institute for sustainable Development, and other partners, neds to be recognized and they could be invited to continue and further intensify this work. The Executive Secretary could be requested to support and facilitate this work.
2. In particular, only very few countries have undertaken any form of national-level assessment or study to identify harmful incentives and oppoprtunities for removal or reform, or for applying positive incentive measures. Undertaken for different reasons, the few existing studies vary in the scope and approaches taken to identify environmentally or biodiversity harmful support. It could be useful to invite interested organizations, such as the OECD, to consider (a) undertaking a systematic compilation; (b) analysing the existing studies in more detail; (c) identifying good-practice methods for identifying harmful incentives and developing appropriate policy responses, in terms of elimination, phase out or reform, and (d) developing a standard or template as voluntary guidance how such an analytical study could look like and how the assessments would be undertaken.

## *[Original: English/French/Spanish]*

## *Annex I*

Compilation of national targets provided in national biodiversity strategies and action plans which relate to, or are based on, Aichi Biodiversity Target 3

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| **Algeria**  |

**Objectif 5** Développer de nouveaux mécanismes de financement spécifiques à la conservation de la biodiversité et à sa valorisation par les savoirs faires traditionnels, notamment les financements innovants tels que les schémas de Paiements pour Services Ecosystémiques, et assurer la priorisation budgétaire pour la biodiversité, en cohérence avec les opportunités de financements internationaux.

**Objectif 18** Promouvoir les systèmes d’incitations positives et les réformes des incitations négatives pour la valorisation durable du capital naturel des écosystèmes algériens

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| **Andorra** |

**Objetivo 5** Gobernanza y cooperación Actividad 3.2. Seguir conservando y fomentando la biodiversidad en la política agrícola y ganadera

**Actividad 5.3.** Evaluar económicamente y hacer propuestas de mecanismos de financiación de las actividades de la Estrategia nacional de la biodiversidad

**Actividad 5.4**. Establecer instrumentos económicos que tengan en cuenta la biodiversidad"

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| **Antigua and Barbuda**  |

Target 3: By 2020, incentives, including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant international obligations taking into account national socio economic conditions.

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| **Armenia** |

NBSAP To set up incentive mechanisms for biodiversity conservation and sustainable use.

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| **Austria** |

NBSAP TARGET 9: INCENTIVES WITH NEGATIVE IMPACT ON BIODIVERSITY, INCLUDING SUBSIDIES, ARE ABOLISHED OR ADAPTED. Relevant financial subsidies are adapted in terms of biodiversity conservation (2020+).

MEASURES:

--- Analysis and intensified public information about how subsidies harmful to biodiversity affect the national economy and businesses

--- Development and inclusion of biodiversity criteria in incentive measures, including subsidies, as well as in projects co-financed by public funding as a basis for eligibility, taking into account economic and socio-economic aspects

--- Development of incentives for the increased use of environmental management systems with reference to biodiversity

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| **Bangladesh** |

3. By 2021, Studies on the impacts of incentives or subsidies on biodiversity, as well as development of policy roadmaps for phasing out of incentives or subsidies harmful to biodiversity will be completed towards mainstreaming the relevant ministry for implementation of the policy road map.

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| **Belgium** |

Op. obj. 5.5 Eliminate, phase out or reform incentives, including subsidies, harmful to biodiversity in order to minimize or avoid negative impacts on biodiversity and encourage the development and application of incentives favourable to the conservation and sustainable use of biodiversity, including economic, fiscal and financial instruments

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| **Belize** |

TARGET A2 By 2020, Belize has legislated and implemented a national harmonized system of environmental standards and incentives that promote environmental responsibility and sustainability.

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| **Benin** |

Objectif stratégique 2 : Réduire considérablement les incitations à impacts défavorables sur la Biodiversité et assurer l’application des incitations ayant des répercussions positives sur sa conservation et son utilisation durable

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| **Bhutan** |

National Target 3: By 2020, incentives harmful to biodiversity are reformed and positive incentives are enhanced.

**Strategy 3.1:** Reform incentives affecting biodiversity negatively.

**Action 3.1.1**: Review and identify incentives detrimental to biodiversity.

**Action 3.1.2**: Reform harmful incentives as appropriate.

**Strategy 3.2**: Strengthen incentives promoting conservation and sustainable use of biodiversity.

**Action 3.2.1:** Review and redefine incentive-based conservation including ICDPs considering sustainability, equity, community ownership and participation.

**Action 3.2.2:** Explore incentives such as PES, Community-Based Sustainable Tourism (CBST), Eco-tourism and agro-tourism for conservation and sustainable use of biodiversity by the local communities.

**Action 3.2.3:** Revisit and prioritize the Crop Promotional Program to strengthen agro- biodiversity conservation, development and management at the community level.

**Action 3.2.4:** Pilot Crop and Livestock Insurance Schemes for sustainable management of agro-biodiversity and to reduce the impacts of human-wildlife conflict.

**Action 3.2.5:** Recognize and celebrate the role of the custodians of agro-biodiversity and promote conservation stewardship

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| **Bosnia and Herzegovina** |

3. By 2020, reduce negative and increase positive incentives and subsidies in order to conserve biological diversity

3.1. Define and calculate positive and negative incentives and subsidies

3.2. Enable securing of financial resources for positive incentives and subsidies

3.3. Introduce the monitoring system for positive and negative incentives and subsidies, and prepare annual reports

In order to maintain the continuity in monitoring of incentives and subsidies that have negative and positive effects on biological diversity.

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| **Botswana** |

3 By 2025, incentives and subsidies across all sectors are revised, designed or introduced to improve support for sustainable consumption and production and promote biodiversity conservation.

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| **Brazil** |

Target submission: National Target 3 By 2020, at the latest, incentives harmful to biodiversity, including the so-called perverse subsidies, are eliminated, phased out or reformed in order to minimize negative impacts. Positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the CBD, taking into account national and regional socio economic conditions.

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| **Burundi** |

Objectif 4 : D’ici 2018, des incitations positives en faveur de la conservation et de l’utilisation durable de la diversité biologique sont élaborées et appliquées (ON 3,4)

(ON 17) Adopter une politique de payement des services rendus par les écosystèmes

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| **Cabo Verde** |

National Target 3 By 2025, the government, businesses and civil society will have implemented plans and measures to ensure the sustainable production and consumption, while maintaining the impacts of use of natural resources well within safe ecological limits.

A11. Develop compensation strategies (biodiversity offsetting) for the inevitable development or cases of mining industry, which may have negative, destructive and irreversible impacts on biodiversity.”

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| **Cambodia** |

Target 9: By 2020, programs or projects of Payment for Ecosystem Services (PES) have been encouraged throughout the country.

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| **Cameroon** |

Target 15: By 2020, the establishment and implementation of mechanisms for the payments for ecosystem services, including carbon stocks, should generate increased revenue.

15.1 Carry out an assessment and evaluation of carbon stocks in all ecosystems

15.2 Put in place compensation mechanisms to benefit from efforts made within the conservation framework in ecosystems (REDD+).

15.3 Encourage corporate and private sector initiatives to undertake voluntary payments for biodiversity and other PES schemes

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| **Congo** |

Objectif 3 : D’ici à 2020 au plus tard, les incitations, y compris les subventions néfastes pour la diversité biologique, sont eliminees, réformées, afin de réduire au maximum ou d’éviter les impacts éfavorables, et des incitations positives en faveur de la conservation et de l’utilisation durable de la diversité biologique sont élaborées et appliquées.

Lister les initiatives positives en faveur de la conservation et de l’utilisation durable de la diversité biologique

Eliminer et réduire progressivement les initiatives qui portent atteinte à la diversité biologique

Rédiger la loi sur les mesures portant sur les incitations négatives

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| **Cuba** |

Meta 3 Se cuenta con instrumentos económicos e incentivos que contribuyan a detener la pérdida de la diversidad biológica.

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| **Czechia** |

National Target 1.5 Economic instruments and financial support: The identification of legal provisions that are in conflict with the biodiversity protection and the examination of the possibility of their amendment

Examination of the possibilities of harmonisation of selected strategic documents with the indicated incongruity.

Support of voluntary instruments, including certification and ecolabelling

Extension of the titles of the national subsidy programmes for nonfinanced nature and landscape care (e.g. the care of specially protected species in the open landscape, the care of Natura 2000 Network locations etc.) after 2020

Increase of the financial resources from the state budget to the ME national subsidy programmes for the nature and landscape care as a follow-up after the end of the OPE in 2020

Analysis of the damage compensation system and damages for overburdened management

Significant adjustment of funding programmes, in particular agricultural (ESIF – Rural Development Programme – agro-enviro measures), in order to sufficiently take into account the protection of biodiversity

Targeted focus of agricultural subsidies on the biodiversity protection - amendment of targeted farm plans

Establishment of a single information platform concerning the nature and landscape care for the planning, administration, implementation, control, monitoring and assessment of measures in the framework of the established monitoring of operational programmes

Preparation and approval of the Strategy, the mobilisation of resources (RSM) for the biodiversity protection in accordance with the Aichi Target 20 CBD

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| **Democratic People’s Republic of Korea** |

Action 9: Promote socio-economic measures that act as incentives for the conservation and sustainable use of components of biological diversity.

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| **Denmark** |

Initiative 9: Conserving nature must be an attractive proposition for farmers

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| **Dominican Republic** |

Meta Nacional 3: Para el 2020 se tendrá un diagnóstico actualizado sobre los incentivos, incluyendo los subsidios perjudiciales para la diversidad bio- lógica, y una propuesta sobre un plan de acción para lograr su reducción, reforma y, finalmente, eliminación.

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| **Egypt** |

NATIONAL TARGET 8: By 2025, negative effects of different sectoral policies (land-use planning, transport, energy, uncontrolled urbanization, etc.) on priority elements of biodiversity are minimized, and measures to correct these effects are applied through developing and implementing land use plans.

• Promote environmentally sound, sustainable tourism through “wise use”, ecotourism practices and technologies, in particular at South Sinai, Red Sea, and Western Desert.

• Promote marine conservations and ecotourism in the business community and general public.

• Promote desert safari to be ecologically reliable avoiding destruction and degradation of natural habitats, landscapes, cultural heritage sites and other resources.

• Encourage eco-tourism in established and managed national parks.

• Launch projects to establish infrastructure and management programs for marine tourism at key sites to mitigate negative environmental impacts

• Set up guidelines and licensing procedures for the desert tourism industry.

• Enhance the implementation of land regulation, pricing and registration.

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| **Eritrea** |

Target 3: By 2020, incentives and subsidies harmful to biodiversity have been identified and reformed, and economic controls related to biodiversity have been enhanced, taking into account the traditional use of forest products and socio-economic conditions.

To address these issues a positive incentive and subsides harmful mechanism such community-based natural resources management and sustainable use will be established at local level. These will include cut and carry system of grasses in enclosure areas, harvest of poles as part of revenues to the local communities, distribution of improved energy saving stoves subsidized by government and partners, and up-scaling marine and terrestrial afforestation development efforts in partnership with community-based management.

3.1 identification of incentives and subsidies concerning natural resources conservation and its sustainable uses

3.2 Assessment and prioritization of harmful aspects of biodiversity management

3.3 Development mechanisms for sustainable use of natural resources

3.4 Implementation of community based natural resources development, management and use including identification and promotion of best practices

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| **Ethiopia** |

Target 2: By 2020, the existing biodiversity-related laws, regulations and strategies, including those associated with incentives, are reviewed and gaps are addressed.

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| **European Union** |

3A) Agriculture: By 2020, maximise areas under agriculture across grasslands, arable land and permanent crops that are covered by biodiversity-related measures under the CAP so as to ensure the conservation of biodiversity and to bring about a measurable improvement(\*) in the conservation status of species and habitats that depend on or are affected by agriculture and in the provision of ecosystem services as compared to the EU2010 Baseline, thus contributing to enhance sustainable management.

Action 8 (a) agriculture payments: The Commission will propose that CAP direct payments will reward the delivery of environmental public goods that go beyond cross-compliance (e.g. permanent pasture, green cover, crop rotation, ecological set-aside, Natura 2000).

Action 14 (b) fisheries positive incentives: The Commission and Member States will support the implementation of the Marine Strategy Framework Directive, including through providing financial incentives through the future financial instruments for fisheries and maritime policy for marine protected areas (including Natura 2000 areas and those established by international or regional agreements). This could include restoring marine ecosystems, adapting fishing activities and promoting the involvement of the sector in alternative activities, such as eco-tourism, monitoring and managing marine biodiversity, and combating marine litter.

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| **Finland**  |

Target 3: Incentives and subsidies harmful to biodiversity have been identified and reformed, and economic controls related to biodiversity have been enhanced, taking into account national socioeconomic and cultural conditions.

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| **France** |

Target 7: Include preservation of biodiversity in economic decisions

Target 14: Ensure consistency across public policies on all scales

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| **Georgia** |

A.3. By 2020, sustainable use and the economic values of biodiversity and ecosystems are integrated into legislation, national accounting, rural development, agriculture, poverty reduction and other relevant strategies; positive economic incentives have been put in place and incentives harmful to biodiversity have been eliminated or reformed

A.3- o1. Integrate biodiversity conservation, sustainable use and ecosystems’ values into development programs for such sectors as forestry, energy, agriculture, tourism, mining and infrastructure; take all possible measures to prevent irreversible degradation of ecosystems

A.3– o3. Elaborate and support the implementation of positive economic incentives for biodiversity conservation and remove any negative incentives

A 3- o4. Improve the relevant institutional and regulatory framework

A.3- o5. Ensure that infrastructure development and other activities that could have a significant impact on biodiversity are subjected to the Environmental Impact Assessment (EIA) based on environmental standards; Implement adequate and fair compensation mechanisms where damage to biodiversity is unavoidable

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| **Germany** |

Abolish agricultural subsidies after 2020 - Pay farmers for specific nature conservation services

Despite a greater emphasis on ecological aspects in the 2013 Common Agricultural Policy (CAP) reform (“greening the first pillar”), farmers will still receive EUR 311 billion in EU tax revenues between 2014 and 2020 (known as the first pillar of the EU CAP). Overall, agriculture continues to account for almost 40% of the total EU budget. Regrettably, the environmental objectives of “greening” and “cross compliance” can hardly be described as ambitious. No other industry receives so much support. The BMUB will be campaigning for this special privilege to be phased out in the next EU financial period from 2021, and for the funds thereby released to be channelled into specific nature conservation services.

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| **Greece** |

General Target 5: Enhancing the synergies among the main sectoral policies for the conservation of biodiversity. Establishing incentives

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| **Guinea** |

Objectif 3 De 2011 à 2020 au plus tard, les incitations, y compris les subventions néfastes pour la diversité biologique, sont éliminées et/ou réduites progressivement, afin d’atteindre un niveau minimum des impacts défavorables, et des incitations positives en faveur de la conservation et de l’utilisation durable de la diversité biologique sont identifiées, vulgarisées et appliquées.

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| **Guinea Bissau** |

NBSAP National goal 3: by the year 2018, the country will have a diagnosis and an updated and available inventory on incentives and harmful subsidies to the biodiversity and the country will elaborate an action plan that seeks correcting, reducing or eliminating these negative incentives and promoting the positive ones for the conservation and sustainable use of the biodiversity and the ecosystems services.

16. To accomplish incentives inventory and national subsidies in the different sectors and to analyze their efficiencies and impacts on the biodiversity and the maintenance of the ecosystems services

17. To elaborate a national action plan in order to reduce, it reform and eliminate, the harmful incentives and subsidies to biodiversity

18. To develop and to publish incentives for the positive environmental externality

20. To introduce environmental taxes and economic instruments as part of an Aspect of Environmental Fiscal Reform

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| **Ireland** |

1.14 Identify and take measures to ensure that incentives and subsidies do not contribute to biodiversity loss, and develop positive incentive measures, where necessary, to assist the conservation of biodiversity

15.4 Ensure that agri-environmental schemes provide targeted and costed prescriptions that will contribute to favourable conservation status in farmed designated sites.

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| **Jamaica** |

National Target 3 By 2021, at the latest, incentives, including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant obligations, taking into account national socioeconomic conditions.

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| **Japan** |

A-1: Achieving the mainstreaming of biodiversity across society

A-1-4 Promote the formulation of strategies and plans by the national and local governments in consideration of biodiversity. In addition, give consideration to the effects on biodiversity from incentive measures and implement incentive measures that take biodiversity into consideration (MOE, MAFF, MLIT)

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| **Lao People’s Democratic Republic** |

National Investment incentive policies and enforcement measures in at least 10 provinces and in at least 3 sectors are strengthened to encourage the private sector to plan and implement business operations in an environmentally sound manner.

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| **Madagascar** |

Objectif stratégique 3 :En 2025, au plus tard, les incitations inappropriées et négatives sur la biodiversité seront éliminées ou réduites progressivement afin de minimiser les impacts négatifs. tandis que les incitations positives pour la conservation et l'utilisation durable de la biodiversité et des ressources naturelles seront développées et appliquées

3.1.Démontrer des systèmes de PSE promouvant la conservation et l'utilisation durable de la biodiversité

3.2.Impliquer, responsabiliser et inciter le secteur privé dans l'utilisation durable de la biodiversité

3.3.Identifier et analyser les politiques et les lois contradictoires relatives à la biodiversité et assurer la révision à des fins de coherence

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| **Malawi** |

Action 5 c): Develop and implement market-based approaches for biodiversity conservation including Payment of Ecosystem Services (PES).

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| **Maldives** |

IV.3. By 2017 at the latest, incentives including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts

IV.4. By 2020 at the latest, positive incentives for conservation and sustainable use of biodiversity are developed and applied.

Discontinue incentives for agriculture that uses chemical fertilisers, pesticides and introduces alien species

Introduce subsidies for organic farming

Introduce certification systems for conservation friendly industrial establishments

Introduce subsidies for conservation-friendly fisheries

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| **Mali** |

Objectif 3 D’ici à 2020, les incitations négatives, y compris les subventions néfastes pour la diversité biologique, sont réduites progressivement afin d’atteindre un niveau minimum des impacts défavorables et les incitations positives en faveur de la conservation et de l’utilisation durable de la diversité biologique sont identifiées, vulgarisées et appliquées.

Les incitations négatives sur la conservation et de l’utilisation durable de la diversité biologique sont identifiées et réduites progressivement

Les incitations positives en faveur de la conservation et de l’utilisation durable de la diversité biologique sont identifiées, vulgarisées et appliquées

13. Identifier et évaluer les pratiques en DNEF agriculture, élevage, pêche et commerce néfastes la conservation de la diversité biologique

14. Eliminer toutes les mesures d’incitations DNEF nuisibles à la diversité biologique à l’échelle du pays

16. Identifier les mesures incitatives à la conservation de la diversité biologique

17. Promulguer le projet de loi sur les mesures incitatives relatives aux aires protégées

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| **Malta** |

NBSAP Target 3: By 2020, positive incentives for conservation and sustainable use of biodiversity are increasingly promoted. Malta cooperates in efforts to address environmentally harmful subsidies.

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| **Mexico** |

3.1. Para 2018, se cuenta con un inventario de los principales incentivos y subsidios que afectan a la biodiversidad, identificado el tipo de impacto.

3.2. Para 2018, se cuenta con una estrategia para modificar y alinear los principales incentivos y subsidies que favorezcan la conservación y el uso sustentable de la biodiversidad, incluyendo metodologías para evaluar su impacto.

3.3. Para 2030, se habrán reducido, eliminado o sustituido aquellos incentivos y subsidios de las políticas públicas, incluyendo las dirigidas al bienestar social, que impactan la biodiversidad de forma perjudicial, en particular en áreas naturales protegidas (anp) y sitios prioritarios para la biodiversidad.

3.4. Para el 2020, 100% de los incentivos económicos, incluidos los subsidios, orientados a proyectos productivos relacionados con el desarrollo agropecuario integran acciones de sustentabilidad ambiental."

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| **Morocco** |

D3. Adopter et mettre en application les dispositions législatives et réglementaires nécessaires pour garantir le respect, par les entreprises, de la séquence d’atténuation «Éviter, minimiser et compenser», relativement à la conservation des milieux humides et des autres milieux riches en biodiversité et vulnérables.

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| **Mongolia** |

Goal 12. Create a legal environment where subsidies or financial assistance are prohibited for use in agriculture, mineral resource extraction, infrastructure, energy, light industry, food manufacturing, and service industry projects and actions deemed to be harmful to or potentially harmful to biological diversity in accordance with environmental strategy evaluations.

Goal 14: Identify potential sources of funding that are needed to implement the national biodiversity program and create a framework for efficient use of these funds.

Objective 3 Create a state and private enterprise framework and development of economic incentives that support research on biodiversity.

Objective 24 Define and implement actions to reduce economic instruments that threaten biodiversity.

Objective 25 Define and establish economic incentives to conserve and sustainably use biodiversity.

Objective 27 Develop and implement program to introduce payment for ecosystem services (PES)."

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| **Namibia**  |

Target 1.3 By 2018, selected incentives for biodiversity conservation and sustainable use are in place and applied, and the most harmful subsidies are identified and their phase out is initiated

Key Performance Indicators:

• List of assessed subsidies and measurement of magnitude of negative impact on biodiversity

• List of analysed incentives and measurement of their potential positive impact on biodiversity

• Environmental fiscal policy framework

Strategic Initiatives:

1.3.1 Analyze existing and identify potential incentives to encourage biodiversity conservation and sustainable use and discourage activities that impact negatively on biodiversity

1.3.2 Introduce environmental taxes and levies and market-based instruments as part of an Environmental Fiscal Reform Framework

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| **Nepal** |

FB-F3 Promoting PES as a means of income generation by forest-dependent local communities.

WB-C1 Promotion of PES mechanism in selected sub-watersheds.

AB-A3 Development and implementation of incentive measures for on-farm conservation of agrobiodiversity, and elimination of perverse incentives (if any).

L-A9 Reforming policies, by 2016, to provide incentives to sectors that offer opportunities for sustainable green growth in the mountains.

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| **Peru** |

Meta 8 Al 2021, se habrá mejorado la efectividad del control, supervisión y fiscalización en el aprovechamiento de la biodiversidad, e incrementado los mecanismos regulatorios de las especies amenazadas y las especies exóticas invasoras.

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| **Russian Federation** |

By the year 2020, the existing mechanism for the governmental support of those that use ecosystem services and biological resources and who cause damage to biodiversity, are improved with the goal of preventing negative impacts. Positive stimuli aimed at the promotion of ecosystem services and sustainable uses of bioresources are developed.

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| **Saint Kitts and Nevis** |

Target 3- By 2020, the Ministry of Sustainable Development will have an increased role in the granting of incentives to activities based on biodiversity related sustainability principles.

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| **Samoa** |

Target 3 By 2020, at the latest, incentives, including subsidies, harmful to biodiversity are reduced significantly, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant international obligations, taking into account national socio economic conditions.

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| **Seychelles** |

Project 24 Identify means of raising fees for ecosystem services currently treated as free.

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| **Slovakia** |

Target E.8 Reduce the intensity of negative factors affecting biodiversity; finalize, for this purpose, an effective legal framework and tools ensuring compliance with relevant legislation, and ensure fair and equitable sharing of benefits arising from the utilization of genetic resources.

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| **Solomon Islands** |

Target 2 By 2020, existing environmental laws, regulations, policies, management plans and action plans have been effectively implemented, with special attention towards the effective implementation of those provisions for supporting of incentives and subsidies for biodiversity managements.

Target 3 By 2020, the Solomon Islands, has developed and adopted a sustainable finance plan and its relevant mechanisms, to mobilize resources for the effective implementation of the NBSAP’s objectives, in concurrent to the NDS 2011-2020, and other applicable environmental laws and policies.

Target 5 By 2020, the Solomon Islands has reinforced and reaffirmed its commitment, reciprocally to the regional and sub-regional offshore fisheries strategies and plans, particularly in effort to sustainably manage tuna, reducing of tuna by catch and instigating of incentives and subsidies to increase economic benefit/return from tuna development.

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| **Somalia** |

Strategic Target 3: By 2030, at the latest, incentives, including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant international obligations, taking into account national socio economic conditions.

3.1 By 2018, the subsidies that damage and/or benefit the biodiversity of Somalia assessed and action plan for addressing these subsidies are formulated.

3.2 By 2020, the phasing out of subsidies commenced by the Government that damage biodiversity

3.3 By 2020, incentives and subsides mechanism devised to benefit the communities that promote best practices to conserve biodiversity

3.4 By 2025, mechanism for punishing the companies that promote harmful materials that effect biodiversity & ecosystems is in place, this may include imposing high taxation and/or banning, etc.

3.5 By 2025, alternative income sources are provided to local communities engaged in charcoal making for their livelihoods. These may include Nonwooded Forest Products, Bee Keeping, collection & recycle waste and sell it to recycling companies, etc.

3.6 By 2022 adequate incentive mechanism for the local community is in place to conserve biodiversity hotspots with potential for tourism in all the zones of Somalia.

3.7 By 2021 subsidies will be given to companies of LPG gas, Solar and other energy sources companies that are environmentally and biodiversity-friendly

3.8 By 2030 all the harmful subsidies are completely phased out and/or measures are taken to provide biodiversity-friendly substitute where phasing out of subsidies is not possible.

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| **South Africa** |

3.1. Effective science-based biodiversity tools inform planning and decision making

3.5. Appropriate allocation of resources in key sectors and spheres of government facilitates effective management of biodiversity, especially in biodiversity priority areas

3.6. Biodiversity considerations are integrated into the development and implementation of policy, legislative and other tools

5.1. Macro-level conditions enabled for skills planning, development and evaluation of the sector as a whole

5.2. An improved skills development system incorporates the needs of the biodiversity sector

5.3. Partnerships are developed and institutions are capacitated to deliver on their mandates towards improved service delivery

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| **Sri Lanka** |

Target 6: By 2022, mechanisms are established to ensure sustainable use of biodiversity.

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| **Sudan** |

Component Target Promote and enhance those measures, grants and activities that reduce the loss and degradation of forest ecosystems and habitats.

Component Target By 2020, at the latest, incentives, including subsidies, harmful to livestock and rangeland biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of livestock and rangeland biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant international obligations, taking into account national socio economic conditions.

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| **Sweden** |

The milestone target regarding the importance of biodiversity and the value of ecosystem services means that, by 2018, the importance of biodiversity and the value of ecosystem services are to be generally known and integrated into economic positions, political considerations and other decisions in society where it is relevant and reasonable to do so.

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| **Switzerland** |

Strategic Goal 5 By 2020, the negative impacts of existing financial incentives on biodiversity are identified and avoided, if possible. Where appropriate, new positive incentives are created.

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| **Tajikistan** |

Target 3 By 2020, at the latest, incentives, including subsidies, harmful to biodiversity are eliminated, phased out or reformed in order to minimize or avoid negative impacts, and positive incentives for the conservation and sustainable use of biodiversity are developed and applied, consistent and in harmony with the Convention and other relevant international obligations, taking into account national socio-economic conditions.

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| **Togo** |

NBSAP Objectif 2 Faire de la biodiversité d’ici à 2018 une priorité que les décideurs et les parties prenantes intègrent aux stratégies, plans, programmes nationaux, sectoriels, et locaux de développement et de lutte contre la pauvreté, en incorporant les valeurs de la biodiversité dans les comptes nationaux

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| **Uganda** |

4.1 National target: By 2020, appropriate incentives for biodiversity conservation and sustainable use are in place and applied

4.1.1 Develop economic instruments to encourage activities that enhance biodiversity conservation but discourage activities that impact negatively on biodiversity

4.1.2 Introduce environmental taxes and levies and market-based instruments

4.1.3 Promote and support Green Procurement through purchasing of environmentally preferable products or services, taking into consideration the necessity, not only forquality and price, but also for biodiversity conservation-conscious business

4.1.4 Undertake Environmental Impact Assessments (EIA) of policies, programmes or projects which are likely to have significantly negative impacts on biodiversity

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| **Ukraine** |

Goal 6. Sustainable nature use

12. Development of scientific study for establishment of a unified system of payment for special water use and environmental tax (for discharge of pollutants into water) to implement the river basin management plans

22. Development of the feasibility study on the implementation of rent for special use of forest resources and valuation of ecosystem services provided within their use

34. Development and implementation of the mechanism to stimulate innovations in the field of environmental protection

36. Development and submission to the Cabinet of Ministers of Ukraine the draft law on amendments to the Law of Ukraine “On public procurement” regarding introduction of ecologically reasonable (green) procurement

37. Promotion of the development of bicycle, electric and other environmentally friendly transport including one that works on biofuel, establishment and maintenance of service network, increasing the fleet and the number of routes (lines) of urban electric transport

79. Development and submission to the Cabinet of Ministers of Ukraine the draft law on amendments to the Tax Code of Ukraine regarding tax benefits to enterprises, institutions, organizations and citizens on lands of which are located protected areas and ecological network objects

86. The development of financial and economic study on environmental tax rates, including development and submission to the Cabinet of Ministers of Ukraine of the draft law on expansion of the taxation base of environmentally dangerous products improvement of methods of economic valuation of natural resources, impact of pollution, physical and biological factors on the environment, economic evaluation of natural resources

88. Development and submission to the Cabinet of Ministers of Ukraine of the draft law on payments and taxes rate for special use of natural resources and ecological tax rate

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| **United Arab Emirates** |

Target 3: By 2021, incentives, including subsidies, harmful to biodiversity have been gradually eliminated or reformed, and positive incentives for the conservation and sustainable use of biodiversity have been developed and applied, taking into account national socioeconomic and cultural circumstances.

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| **United Kingdom of Great Britain and Northern Ireland (England, Northern Ireland, Scotland)** |

Priority action: Establish a new, voluntary approach to biodiversity offsets and test our approach in pilot areas

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| **United Republic of Tanzania** |

TARGET 3: By 2020, incentives harmful to biodiversity are eliminated, phased out or reformed and positive incentives conservation and sustainable use of biodiversity are developed and applied.

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| **Uruguay** |

3a- Para 2017, se habrán identificado los incentivos actuales y potencialmente perjudiciales para la diversidad biológica y se habrá avanzado en propuestas para su eliminación.

3b- Para 2018, se habrán identificado y priorizado sectores de la producción nacional interesados en participar en un régimen de incentivos económicos para la conservación de la diversidad biológica, y se avanzará conjuntamente en el desarrollo de propuestas para su implementación

3c- Para 2020, se contará con propuestas de incentivos para la conservación de pastizales, humedales y bosques nativos a implementarse en todo el territorio nacional.

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| **Viet Nam** |

(a) Sustainable use of ecosystems:

- Improve the policies and institutions to implement payments for the environmental services of forests at a national scale; pilot a policy for payments for environmental services applicable to marine ecosystems and wetlands;

- Replicate a model for the management of protected areas involving community participation, and implement mechanisms to share benefits in an equitable way among involved parties;

- Develop and enforce the regulations on ecological tourism in Viet Nam; - Develop and implement policies to support production of agricultural, forestry, and fisheries products that meet international standards for the conservation and sustainable use of biological resources.

(…)

(1) Change behaviour and awareness of state management organizations and communities towards biodiversity conservation and sustainable use

- Promote and honor organizations and individuals that are outstanding role models for the conservation and sustainable use of biodiversity;

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| **Zambia** |

Target 3: By 2019, selected incentives for biodiversity conservation and sustainable use are in place and applied, and the most harmful subsidies are identified and their gradual phase-out is initiated.

**1. Overview table**

| *Topic* | *Countries* | *#* |
| --- | --- | --- |
| **National target(s): harmful incentives only** | Austria; Bangladesh; Cuba; Germany; | 4 |
| **National target(s): positive incentives only** | Andorra; Armenia; Bahrain; Belize; Botswana; Burundi; Cabo Verde; Congo; Denmark; Dominican Republic; European Union; France; Gambia; Greece; Ireland; Malawi; Niger; Peru; Republic of Korea; Saint Kitts and Nevis; Seychelles, Solomon Islands; South Africa; Sweden; Togo | 25 |
| **National target(s): both** | Algeria; Antigua and Barbuda; Belgium; Benin; Bhutan; Bosnia and Herzegovina; Brazil; Eritrea; Finland; Guinea; Jamaica; Madagascar; Maldives; Mali; Malta; Mexico; Namibia; Russian Federation; Samoa; Sudan; Tajikistan; Uganda; United Arab Emirates; United Republic of Tanzania; Zambia | 25 |
| **Additional milestones/sub-targets/action points** | Austria; Andorra; Belgium; Bhutan; Bosnia and Herzegovina; Cameron; Eritrea; Georgia; Ireland; Japan; Madagascar; Maldives; Mexico; Namibia; Nepal; Slovakia; Somalia; South Africa; Uganda; Uruguay | 20 |
| **Timelines** | Bangladesh; Botswana; Burundi; Cabo Verde; Dominican Republic; Egypt; Guinea-Bissau; Jamaica; Madagascar; Malawi; Maldives; Mexico; Namibia; Nepal; Peru; Somalia; Sri Lanka; Sweden; Togo; United Arab Emirates; Uruguay; Zambia | 22 |
| ***Specific actions as per the ABT 3 milestones*** |
| **Preparation of studies/reviews** | Austria; Bangladesh; Bhutan; Bosnia and Herzegovina; Ukraine; Viet Nam | 6 |
| **Preparation of policy plans/action plans** | Bangladesh; Dominican Republic; Guinea Bissau; Japan; Mexico; Mongolia; Slovakia; Somalia; Ukraine | 9 |
| **Reference to action on specific harmful incentives** | Bhutan; Germany; Sudan | 3 |
| **Reference to introduction or strengthening of specific positive incentives** | Algeria; Andorra; Antigua and Barbuda; Bahrain; Bhutan; Botswana; Burundi; Cabo Verde; Cambodia; Cameron; Czechia; Egypt; Eritrea; Guinea Bissau; Ireland; Lao People’s Republic; Malawi; Maldives; Mali; Mongolia; Namibia; Nepal; Seychelles; Solomon Islands; Somalia; Sri Lanka; Switzerland; Ukraine; United Kingdom; Uruguay; Viet Nam | 31 |

## *[Original: English/French/Spanish/Portuguese]*

## *Annex II*

**Compilation of information provided in fifth national reports on incentive measures (Aichi Biodiversity Target 3)**

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| **Algeria** |

L’examen de ce plan de renouveau agricole montre que certaines de ses dispositions pourraient s'inscrire en porte à faux vis à vis du maintien et de la conservation de la biodiversité. Il en est ainsi de l’objectif d’intensification qui passerait éventuellement par l’utilisation accrue de fertilisant, de pesticides et d'herbicides. (p.84)

Sans une politique de contrôle coercitive et des politiques incitatives intelligentes pour des prélèvements raisonnés, il est permis de douter quant à la disparition des pressions exercées sur le milieu marin. (p. 114)

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| **Andorra** |

Des aides en agriculture pour une meilleure prise en compte de la biodiversité existent en particulier pour la gestion des pâturages. (p.7)

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| **Angola** |

Create incentives for investment in the rehabilitation of infrastructures of main areas of environmental protection for the development of ecotourism. (p.35)

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| **Antigua and Barbuda** |

- The Government of Antigua and Barbuda has embarked on a sustainable financing plan for biodiversity and in particularly protected areas management. This financing mechanism, the SIRF (Sustainable Island Resource Fund) is a self-sustaining non-profit entity that once enacted (through the Environment Management Bill by December 2014) will earn revenue and attract funding to care for the protected areas and reduce fossil fuel consumption in Antigua and Barbuda. The SIRF will be established to own assets from which it will generate an income. In the first instance these assets will be wind turbines, solar panels, sewage treatment systems and a system to recycle waste oil. The services of sewage treatment, electricity and water generation will be purchased by APUA, or directly by specifically targeted consumers. The “profits” generated will be used for environmental management in general. (p. 61)

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| **Argentina**\*\* |

Asimismo, estableció un régimen de fomento y criterios para la asignación de fondos a cambio se los servicios ambientales provistos por el bosque. *It also established a system to encourage and criteria for the allocation of funds in return for environmental services provided by forest*. (p. 11)

A partir de la sanción de la Ley 26.331 de Presupuestos Mínimos de Protección Ambiental de los Bosques Nativos, Argentina se convierte en el primer país de América Latina en lograr la transferencia de recursos financieros a los propietarios de los bosques nativos para su preservación, priorizando a los campesinos y pobladores originarios que viven en y del bosque (p. 21). *Since the enactment of Law 26,331 on Minimum Standards for Environmental Protection of Native Forests, Argentina became the first country in Latin America to achieve the transfer of funds to the owners of native forests for preservation, prioritizing farmers and indigenous people living in and from the forest.*

[Este avance ha sido posible gracias al aumento del presupuesto destinado a la Administración de Parques Nacionales en un 700% (de 30 millones a 220 millones de pesos)] (p.29). *This progress has been made possible by the increase of the Administration of National Parks’ budget by 700% (from 30 million to 220 million pesos* *in the last 10y)*

Proyecto de Incentivos a la Conservación de los Pastizales Naturales del Cono Sur de Sudamérica, cuyo objetivo es contribuir a la conservación de los pastizales naturales, su biodiversidad y los servicios ecosistémicos de los que se beneficia la sociedad en su conjunto, a través de un sistema de incentivos a los productores rurales que realizan un manejo conservacionista de sus predios. *Project “incentives for conservation of natural grasslands in the Southern Cone of South America”, which aims to contribute to the conservation of natural grasslands, biodiversity and ecosystem services that benefit society as a whole, through a system of incentives to farmers who perform conservation management of their properties.* (pp. 54-55)

El proyecto “Incentivos para la Conservación de Servicios Ecosistémicos de Importancia Global”, actualmente en ejecución, tiene el objetivo de ensayar mecanismos de Pago de Servicios Ecosistémicos (PSE) y desarrollar sistemas de replicación que aseguren la protección de los ecosistemas naturales de la Argentina y los servicios provistos por éstos. *The project “Incentives for Conservation of Ecosystem Services of Global Significance", currently ongoing, aims to test mechanisms of payment for ecosystem services (PES) and to develop systems for their replication that ensure the protection of Argentina’s natural ecosystems and services.* (p. 69)

Se ha avanzado en la reformulación de subsidios perjudiciales para la biodiversidad. Este es el caso de la ley 25.080 “Inversiones para Bosques Cultivados”, del Ministerio de Agricultura, Ganadería y Pesca, que promueve la actividad forestal a través del otorgamiento de apoyos económicos no reintegrables y beneficios fiscales, para la implantación de bosques cultivados, el enriquecimiento de Bosques Nativos (EBN) y los tratamientos culturales asociados. Esta Ley fue prorrogada y reformada mediante la Ley N° 26.432 siendo requisito, a partir del año 2010 en Adelante. *Progress has been made in the reformulation of harmful subsidies to biodiversity. This is the case of law 25,080 on "Investments in Forestry", by the Ministry of Agriculture which promotes forestry through the granting of non-repayable financial support and tax benefits for the implementation of cultivated forests, the enhancement of native forests (EBN) and associated cultural treatments. This Act was extended and amended by Law No. 26,432 being requirement, from the year 2010 onwards.* (p. 72)

Además, esta ley establece un régimen de promoción que brinda apoyo económico no reintegrable y beneficios fiscales a las actividades de plantación, poda, raleo, manejo de rebrote y el enriquecimiento de bosques nativos degradados.*The law also establishes an incentive system providing non-repayable financial support and fiscal benefits for activities of planting, pruning, thinning, outbreak management and enhancement of degraded natural forests*. (p. 72)

 El Ministerio de Industria de la República Argentina, a través de Sec. Pyme y Desarrollo Regional (Sepyme) instrumenta programas con beneficios especiales para inversiones que involucren mejoras medioambientales en procesos productivos, a través de asistencia técnica, capacitación y financiamiento. *The Ministry of Industry of Argentina is implementing programmes with special benefits for investments involving environmental improvements in production processes, through technical assistance, training and financing.* (p. 72)

El Programa de Acceso al Crédito y Competitividad para Micro, Pequeñas y Medianas Empresas: Particularmente, el Programa podrá reintegrar hasta el 80% de las actividades de asistencia técnica, relacionadas a mejoras del medioambiente (Res. Nº 416/2014). *The Access to Credit and Competitiveness for Small and Medium Enterprises: In particular, the programme will reimburse up to 80% of technical assistance activities related to environmental improvements.* (p. 72)

Se ha establecido una estrategia que tiende a fomentar el uso racional de la energía a través de la quita parcial de incentivos negativos para la biodiversidad. *It has established a strategy that tends to promote the rational use of energy through the partial removal of negative incentives for biodiversity*. (p. 72)

En consecuencia, la quita parcial de subsidios, que impacta en mayor medida en los sectores de mayor consumo, propenderá al uso más racional de los recursos y fomentará una disminución del sobreconsumo por bajo costo. Estos cambios en el consumo disminuyen las amenazas sobre la biodiversidad, y fomentan la inversión en energías renovables pues disminuyen la brecha de competitividad respecto a las fuentes de energía tradicionales. *The partial removal of subsidies, impacting more heavily on higher consumption sectors, will tend to encourage a more rational use of resources and decrease overconsumption. These changes in consumption will reduce threats to biodiversity, and encourage investment in renewable energy because they reduce the competitiveness gap compared to traditional energy sources.* (p. 73).

Por su gran capacidad de compra el Estado posee un efecto aglutinador. Al incorporar en sus adquisiciones criterios sustentables, aumentan los niveles de eficiencia en la gestión pública y se generan incentivos competitivos a las empresas para que desarrollen sus propias políticas en la materia. *Because of its great purchasing power the state has a unifying effect. By incorporating sustainability criteria in its procurement, it increases efficiency levels in public administration and generates competitive incentives for companies to develop their own policies in this area.* (p. 74)

Las comunidades campesinas y pueblos originarios dependen directamente del bosque. Sus destinos están estrechamente ligados. La pérdida de los bosques traería aparejada graves consecuencias como el aumento de procesos erosivos y la desertificación de los suelos. La conservación y manejo sustentable de nuestros bosques nativos es un tema prioritario para la gestión ambiental en nuestro país. *Farming communities and indigenous people depend directly on the forest. Their fates are closely linked. The loss of forests would have serious consequences such as increased erosion and desertification of soils. Conservation and sustainable management of our native forests is a priority for environmental management in our country.* (p. 21)

El Instituto Nacional de Asuntos Indígenas (INAI) es una entidad descentralizada con participación indígena, cuyo propósito es el de asegurar el ejercicio de la plena ciudadanía a los integrantes de los pueblos indígenas, garantizando el cumplimiento de los derechos consagrados constitucionalmente. *The National Institute of Indigenous Affairs (INAI) is a decentralized body with indigenous participation, whose purpose is to ensure the exercise of full citizenship to members of indigenous peoples, ensuring compliance with constitutional rights.* (p. 88)

La regulación y reglamentación de los recursos genéticos se rige a través de la Resolución SAyDS No. 226, promulgada el 15 de abril 2010, que ha significado un avance importante para garantizar la conservación, el uso sustentable y la participación justa y equitativa en los beneficios que se deriven del uso de recursos genéticos. Los objetivos que persigue esta regulación son: i) garantizar el derecho a la obtención de beneficios derivados del aprovechamiento de los recursos genéticos a los habitantes de la Argentina; ii) defender los derechos de los pueblos originarios y de las comunidades locales; y iii) combatir la bio-pirateria. (p.28-29) *The Regulation of genetic resources is governed by SAyDS Resolution No. 226, enacted on 15 April 2010, which constituted an important advance to ensure conservation, sustainable use and the fair and equitable sharing of benefits arising from the use of genetic resources. The objectives of this regulation are: i) to guarantee the people of Argentina the right to obtain benefits from the utilization of genetic resources; ii) To defend the rights of indigenous peoples and local communities; and iii) To combat bio-piracy.*

Además, la Res. 226/10 establece los requerimientos mínimos, los alcances del consentimiento fundamentado previo sobre el uso posible de los materiales y las condiciones mutuamente acordadas; y la participación en los beneficios derivados del uso, acorde al marco normativo nacional e internacional. *Furthermore, Resolution 226/10 establishes the minimum requirements, the scope of PIC on the possible use of materials, and mutually agreed terms; and the sharing of benefits arising from their use, according to national and international regulatory framework.* (p. 29)

De esta manera se asegura que los beneficios que se deriven del uso de los recursos genéticos se compartan de manera justa y equitativa con los proveedores del material, basado en las condiciones mutuamente acordadas en el momento del acceso. *In this way it ensures that the benefits derived from the use of genetic resources are shared fairly and equitably with the providers of the material, based on mutually agreed terms at the time of access.* (p. 29)

Por ejemplo, el Mercado de Artesanías Tradicionales de la República Argentina (MATRA) se propone como objetivo el rescate y la puesta en valor de los conocimientos tradicionales en torno a la elaboración de artesanías provenientes del uso sustentable de la biodiversidad a través de la promoción, difusión, defensa, financiamiento, coordinación y ejecución de los planes, programas y proyectos de desarrollo de la actividad artesanal y su comercialización*.* For example, the market of traditional crafts of Argentina (MATRA) has as objective the recovery and enhancement of traditional knowledge about making crafts from the sustainable use of biodiversity through the promotion, dissemination, advocacy, funding, coordination and implementation of plans, programmes and projects to develop the craft and marketing. (p. 33)

Se desarrolla el Programa Nacional de Manejo y Uso Sustentable de Especies Silvestres. Este programa consiste en elaborar y acordar políticas nacionales para la conservación y uso sustentable de las especies y revalorizar los ecosistemas a través del uso de la fauna silvestre para evitar su reemplazo por sistemas de producción intensivos. A su vez, beneficia a las comunidades locales que históricamente han hecho uso de estos recursos. *The National Programme on Sustainable Use and Management of Wildlife is being developed. This programme is to develop and agree on national policies for the conservation and sustainable use of species and enhance ecosystems through the use of wildlife to avoid its replacement by intensive production systems. In turn, it benefits local communities that have historically made use of these resources.* (p. 36)

Decisión de crear, por parte del MAGyP el Consejo de Agricultura Familiar, Campesina e Indígena (Resolución 571/2014), que buscará brindar una mayor capacitación, para una producción más eficiente, fomentar el arraigo, y generar más y mejores puestos de trabajo local. *Decision to create the Council of Family, Peasant and Indigenous Agriculture (Resolution 571/2014), which seeks to provide more training for a more efficient production, to promote rooting and generate more and better local jobs*. (p. 53)

El Protocolo de Nagoya ha sido traducido a los idiomas originarios Qom, Mapuche, Wichi y Ava Guaraní con el fin de garantizar el acceso de los Pueblos Originarios a este documento. *The Nagoya Protocol has been translated into the native languages Qom, Mapuche, Wichi and Ava Guarani in order to ensure access of Indigenous Peoples to this document*. (p. 88)

El ProSoBo brinda asistencia técnica y financiera para el desarrollo de actividades destinadas a la preservación, restauración y el aprovechamiento sustentable de las masas forestales nativas y la biodiversidad de sus ecosistemas. Sus beneficiarios son, mayoritariamente, los habitantes de los bosques: comunidades rurales y organizaciones campesinas, pueblos originarios, isleños, pequeños productores, para que puedan desarrollar una vida digna. *The ProSoBo provides technical and financial assistance for the development of activities aimed at the preservation, restoration and sustainable use of native forests and their biodiversity. The beneficiaries are mostly the inhabitants of forests: rural communities and peasant organizations, indigenous peoples, islanders, small farmers, so they can develop a decent life*. (p. 88)

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| **Armenia** |

In recent years, the problems of target use of environmental and nature use fees have been tackled in Armenia through the following: 1. Respective amendment of the RA Law on the RA Budget System (which entered into force in 2011) has stated that “The expenses envisaged by the annual state budget for environmental programmes for each year cannot be less than the sum of actual incomes from environmental and nature use fees of the budget two years ago”. 2. Expansion of the limits of enforcement of the RA Law on Target Use of Environmental Fees Paid by Companies. In the frames of the law enforcement the environmental fees paid by large mining companies are allocated to affected communities to finance environmental and public health measures. In the frames of implementation of the RA state budget during 2004-2012, the amount of subventions allocated for implementation of environmental programs in 2004 was 131.4 thousand AMD and in 2012 it reached 277.1 thousand AMD. At the same time since 2012 twenty six communities have been using the right to get respective subventions for implementation of environmental programmes. 3. Establishment of environmental funds, in particular: In 2004 by the decision #891-N of the RA Government (10.08.2004) the Forest Rehabilitation and Development Fund was established with the main aim to support rehabilitation of forests in Armenia and create favorable conditions for development of forests in Armenia. Since 2005 the Fund on Environmental Protection has been functioning with accumulation of respective guaranteed amounts for implementation of works on reclamation, levelling, landscaping, planting and construction works in the areas damaged due to mining activities. As of 01.04.2013 more than 422.5 mln AMD has been already accumulated in the fund. Since 2005 the Target Environmental Fund has been functioning, which is an extra-budgetary account. In the period of 2005-2012 thanks to voluntary contributions, donations and fund-raising by legal and physical persons of the Republic of Armenia more than 300 mln AMD has been transferred to the fund, which has been used for implementation of a number of important environmental programs and measures. In 2011 by the decision #517-N of the RA Government (28.04.2011) the Foundation on Lake Sevan Restoration, Protection and Development was established with the aim to support mobilization of necessary resources for restoration, reproduction, protection, natural development and use of Lake Sevan as the strategic reserve of freshwaters in the Republic of Armenia as well as for securing water cleanness. (p. 96)

Participation of local communities in this field is mainly aimed at identification of possibilities for establishment of community forests, development of management and business plans for the community SPNAs, safeguarding prerequisites for establishment of community-manages SPNAs. In this respect the draft RA Law on Making Changes in the Law of the Republic of Armenia on Specially Protected Nature Areas (2014) and the Draft Strategy and National Action Plan on Development of Specially Protected Nature Areas of the Republic of Armenia (2014) provide new opportunities for introduction of new categories of protected areas in the system of SPNAs, in particular the “protected landscape” (category 5 by the IUCN), which can contribute to active participation of communities in environmental processes as the local self-governing bodies will have an important role in the management of those SPNAs. (p. 94)

In Armenia, no subsidies harmful to biodiversity are applied. Regarding positive incentives for biodiversity conservation and sustainable use, it is necessary to develop and introduce legislative and economic mechanisms on payments for ecosystem services as well as on compensation and encouragement to support development of the system of SNPAs in Armenia. The mechanisms of compensation should be aimed at land owners in the process of expansion of the boundaries of existing SNPAs as well as during establishment of new SPNAs and ecological corridors. Introduction of encouragement mechanisms will contribute to increased performance by the staff of the entities dealing with the management of SPNAs as well as to more effective participation of stakeholders in participatory management of SPNAs. These provisions are included in the draft State Strategy and National Action Plan on Development of the Specially Protected Nature Areas of Armenia.

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| **Australia** |

The Environmental Offsets Policy establishes a framework for the delivery of offsets as part of the assessment and approval process under the EPBC Act. Conservation covenant concessions (tax concessions) are available to land owners who enter into conservation covenants to protect areas of high conservation value in Australia. Covenant Scheme Providers can apply to have their covenant scheme approved for the purposes of the Income Tax Act 1997.The Victorian Government’s BushTender programme is an auction approach to protecting and improving native vegetation on private land. Landholders competitively tender for agreements to better manage their native vegetation. Successful bids are those that offer the best value for money. Successful landholders receive payments for environmental services (PES) for their management actions under agreements signed with the Victorian Government. The New South Wales Government’s BioBanking programme is a market-based scheme that provides a streamlined biodiversity assessment process for development, a rigorous and credible offsetting scheme as well as an opportunity for rural landowners to generate income by managing land for conservation. BioBanking enables 'biodiversity credits' to be generated by landowners who commit to enhance and protect biodiversity values on their land through a biobanking agreement. These credits can then be sold, generating funds for the management of the site. Credits can be used to counterbalance (or offset) the impacts on biodiversity values that are likely to occur as a result of development. The credits can also be sold to those seeking to invest in conservation outcomes, including philanthropic organizations and government. (p. 53)

The Environmental Offsets Policy ensures that environmental impacts are appropriately compensated and creates an incentive for developers to avoid these impacts.Landowners entering covenants through approved programs may be eligible for tax concessions, creating positive incentives for conservation.Support for indigenous people’s sustainable use of natural resources; eg, TUMRAs and ILUAs. (p. 53)

Since 2001, around 35,251 hectares of native vegetation in Victoria has been managed and protected through the BushTender program. Payment for environmental services (PES) through BushTender is currently committed at AU$17.5million.Under the BioBanking Scheme, as of 23 March 2012, nine biobanking agreements have been approved, conserving over 450 hectares of native vegetation and threatened species in perpetuity. A total of 1,272 ecosystem credits have been retired and over AU$2.4 million have been deposited into the BioBanking Trust Fund. Credit prices have ranged from AU$2,500 to AU$9,500 per credit. Over AU$530 000 in management payments have been paid out to landowners from the BioBanking Trust Fund. (p. 53)

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| **Austria** |

The Strategy suggests that several measures should be worked out in the near future, e.g. the development of criteria to identify subsidies that are harmful to biodiversity and proposes to analyse impacts of subsidies (including socioeconomic aspects) and develop incentives for the conservation and sustainable use of biodiversity. (p. 74)

In 2011, 17% of the projects funded by the Austrian development cooperation (OEZA) provided a concrete contribution to the preservation of biodiversity. Since 2012, cooperation with the Österreichische Entwicklungsbank AG (Development Bank of Austria) has been providing additional financial investments for business partnerships and projects of private companies in developing countries and emerging markets (p. 86).

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| **Azerbaijan** |

Incentives in the agricultural sector (see below) for improving the sustainability and reducing the environmental impacts of agricultural practices. (p. 6)

A number of incentives have been developed by the government to improve agricultural productivity and reduce the environmental impacts of agricultural activities, including: introducing state subsidies for cultivation costs associated with biofuels (40 Man developing large-scale cattle husbandry complexes for more intensive development of livestock... exempting agricultural producers from tax; securing preferential loan rates for farmers; improving the knowledge and skills of more cost-effective and sustainable farming approaches approaches; and improving insurance mechanisms for farmers. (p. 38)

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| **Bahrain** |

Economic incentives are given to support handicrafts produced using materials derived from palm trees in the aim of conserving cultural and heritage practices related to biodiversity. Economic incentives and support are also given to farmers to encourage them to utilise modern methods of farming. Economic incentives are further given to fishermen who are willing to abandon their fishing permit in an effort to limit the growing pressure on marine fisheries. (p. 58)

New laws and legislation have been added to the updated environmental law draft document which includes mechanisms for the collection of donations and financial compensations which shall be deposited into the Environmental Trust Fund. These funds shall be utilised in the implementation of environmental projects which aim towards rehabilitating sites that have been impacts by human activities. (p. 39)

Completion of a draft legal legislation document illustrating a compensation mechanism for dredging and reclamation projects. The private sector contributed through financial donations to aid implementation of projects involving biodiversity protection which includes captive breeding programs. Financial aid is given to farmers and garden owners through services such as the analysis of farm soil. (p. 66)

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| **Bangladesh** |

Bangladesh Bank (Central Bank) has established green banking programme to support financing for energy efficient and environment-friendly industrial activities. [p. 129]

Positive incentive in terms of price reduced of non-urea fertilizer in order to discourage over-use of nitrogen or fertilizer. (p. 129)

Reduced subsidies in chemical fertilizer are in place. Initiatives has been taken to conserve biodiversity by introducing financial systems, for example, microcapital grant, endowment fund (both under the CBAECA project) and alternative income generation activities (in numerous projects). (p. 129)

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| **Belarus** |

In 2012, a draft normative legal act "Compensation system for users of land and (or) water bodies for the imposition of restrictions on economic and other activities on natural areas of special protection" was developed and submitted to the Ministry of Natural Resources. Article 82 of the Law "On Environmental Protection" includes economic incentives for environmental protection through the establishment of tax and other benefits for companies and individuals if they comply with the regime of protection and use of specially protected areas and sustainable use of natural resources in the transition zones of biosphere reserves, as well as introduce the best available technological practices, low-waste, energy- and resource-saving technologies, special equipment, reducing harmful effects on the environment, use waste as secondary raw materials and implement other environmental activities. Tax Code of the Republic of Belarus provides incentives for companies and individuals by reducing the rate of environmental tax under the above conditions. (p. 24)

Positive incentives for the conservation and sustainable use of biodiversity in accordance with national socioeconomic conditions are being developed and used in Belarus. (p. 24)

One of the new directions of engaging the community into sustainable use of natural resources is the involvement of the rural population in the environmental tourism and agrotourism. Belarus has a number of prerequisites for the development of ecological and rural tourism. Among the favorable conditions for the development of green tourism in rural areas of Belarus are the picturesque natural landscapes, unique traditions, customs, crafts, folk crafts and folklore. Tourism development, including environmental and rural tourism in Belarus is given considerable attention. For the implementation of this activity in the country was adopted the State programme of tourism development in the Republic of Belarus for 2011-2015, State programme of development of the system of protected areas for 2008-2014, State programme of socioeconomic development and integrated use of natural resources of Polesie for 2010-2015, State programme development of the resort area Naroch region for 2011-2015 years. Given the great attention given to the country's conservation of biological diversity, development of agro-ecotourism, 2013 has been declared the "Year of Green Tourism". A significant role in the development of green tourism in Belarus plays public organization: "Agro-ecotourism " and "Holidays in the countryside", "Eco-house", "Ecological Initiative","APB BirdLife Belarus", "Ecoproject" etc., which are engaged in an active advocacy in the area of regulation, planning and coordination of green tourism in Belarus. For owners of “agroekousadby” was developed a three-tier educational programme "Laboratory of rural tourism" using local expertise and best foreign policies and practices that take into account aspects the most relevant for the development of rural tourism. In order to promote the concept of eco-tourism in Belarus, promotion of eco-tourism services in rural areas in the tourist market in Belarus and abroad issued a number of booklets and manuals on rural tourism, created specialized sites (www.ruralbelarus.by , www.greenbelarus.com, www.greenways.b, http://belekotur.ru ). Public associations are supporting development of traditional Belarusian crafts and trades, assistance in organizing culinary festivals ("Motalskіya prysmakі" in the village of Motol Ivanovo district, Brest region, "Savory estsі!" In Lepel, Vitebsk region, "Gifts of the forest" in the fence Rosson district Vitebsk region). The participation of local residents and that they receive income from tourism creates positive economic incentives for conservation. (p. 49)

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| **Belgium** |

The Walloon Region has a specific financial instrument for the Natura 2000-sites: the decree of the Walloon Government of 30.04.2009 in relation to compensations and subsidies within Natura 2000-sites. (p. 75)

The Flemish rural development programme consists of support for some agro-environmental measures having direct effect on biodiversity: - organic agriculture, - planting and maintenance of orchards with tall fruit trees, - preservation of local breeds, - mechanical weed control, - confusion technique in fruit cultivation, - cultivation of Leguminosae, - agroforestry. (p. 93)

The Agency for Nature and Forests provides subsidies to: - NGO’s for acquisition of land, management of reserve areas and for infrastructure for public access to the areas - private forest owners for development and implementation of forest management plans - local authorities for afforestation projects, development of green infrastructure in urban areas, management of nature areas. (p. 93)

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| **Belize** |

An informal mechanism for re-investment of entrance fees into protected area management is ongoing for the majority of co-managed protected areas, and is particularly important in supporting operational costs. (p. 12)

Acceptance of the REDD+ Readiness Preparation Proposal resulted in Belize entering the Forest Carbon Partnership Facility (FCPF), with allocation of funding to support Belize’s proposal, subject to signing of the REDD Country Participation Agreement between Belize and the Trustee of the Readiness Fund (p. 58)

In 2012, Belize received funding from the GEF/UNDP to ensure that it effectively developed the legal, financial, and institutional capacities to ensure the sustainability of the existing National Protected Areas System (NPAS). (p. 59)

One of the key disincentives for conservation is the productive vs. unimproved land tax – land has to be demonstrated to be developed in some way to be eligible for reduced land tax. The criteria for development do not include leaving the land natural for conservation and/or future forestry management. (p. 84)

Belize still has national lands outside of the protected areas, which are available to Belizean nationals through a lease then purchase system. To apply for purchase, the prospective owner has to be able to demonstrate that he / she is actively developing the land. Again, this development is exclusive of forestry management or conservation, and leads to increased land clearance. (p. 84)

Reduced import duties on pesticides (p. 85)

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| **Bolivia** |

Un subsidio que se vincula de manera indirecta a los principales motores de deforestación (ganadería y agroindustria) es la subvención del diésel. (p. 76)

Con el cambio de la matriz energética y la producción interna de combustibles, se estima que para el 2015, la subvención del diésel disminuirá casi un 35%. (p. 76)

Existen diversos fondos nacionales que incluyen el aprovechamiento de la biodiversidad entre sus prioridades, uno de ellos es el Fondo Indígena. (p. 9)

Se deberá elaborar el marco metodológico para el reconocimiento del rol de la acción colectiva en el reporte de los países ante la CBD y su correlación con inversiones públicas y privadas. (p. 85)

Se creó el Fondo Plurinacional de la Madre Tierra como un mecanismo financiero que busca promover inversiones para iniciativas de gestión integral del bosque, lo que incluye el aprovechamiento de la biodiversidad. (p. 9)

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| **Bosnia and Herzegovina** |

As for the subsidies and incentives that are harmful for biological diversity, as well as those that affect conservation and sustainable use of biological diversity, it is difficult to assess what are those incentives and subsidies, and in what way and to what extent they have either positive or negative impact on biological diversity since there is no system in BiH for monitoring subsidies/incentives to so many details that are needed for this analysis. (p. 67)

These types of incentives and subsidies [energy, mining, industry] cannot be revoked because BiH has still not reached such level of industrial and economic development to enable it to redirect incentives only to conservation of biodiversity. (p. 67)

Self-assessment: RED - The analysis against the third target indicates to the existence of significant incentives and subsidies that are planned and implemented through the entity budgets, for different economic activities (launching industrial production, use of renewable energy sources, incentives to exports, agricultural production, conservation of native seeds, seedlings and offspring, certification of organic farming, etc.) while there is neither a system in place for establishing the effects of the incentives nor their positive or negative impacts on biodiversity. Hence, from this aspect, it is difficult to talk about or express progress of BiH towards this target. (p. 88)

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| **Botswana** |

The current structure for incentives/dis-incentives for biodiversity conservation is fragmented and ineffective. Environmental economic instruments are hardly utilized. (p. 99)

Ensuring that the environment is a cross cutting issue in development of NDPs/DDPs and this has greatly helped in reducing/managing harmful incentives. (p. 87)

It is currently impossible to identify in more detail how much the Government of Botswana is spending on biodiversity conservation. (p. 26)

The trend in revenues to Community-based Organizations (CBOs) engaged in natural resources management is shown in Figure 7. CBO revenues grew rapidly from around BWP 1 million in 1997 to over BWP20 million in 2008. Since 2008, revenues have declined, particularly in real terms. Revenues are just over half of the DWNP Park revenues. The decline seems to coincide with the implementation of the 2007 CBNRM Policy, which was meant to support and grow CBOs and rural livelihoods. This has not happened, possibly due to the fact that the fund introduced in the policy has discouraged CBOs from further development and expansion. (Note of caution: there is no time series data base for all CBOs. The figure is based on the best available data.). (p. 34)

Working with communities and other stakeholders on the production and sale of local arts and crafts based on sustainable utilisation of natural resources; Implementation of the National Eco Tourism Strategy; Implementing projects that get traditional knowledge from people. (p. 90)

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| **Brazil** |

Moderate advances were obtained regarding other targets, such as toward reducing perverse incentives and developing positive incentives for the conservation and sustainable use of biodiversity (p. 17)

Low progress was obtained, with the development and application of a number of positive incentives; nevertheless, harmful incentives and subsidies still prevail. (p. 179)

Brazil prepared an analysis of its initiatives addressing perverse subsidies and positive incentives. The analysis concludes that Brazil is implementing several important initiatives in efforts to mainstream values of biodiversity and ecosystem services in fiscal and credit policies. (pp. 179-180)

Examples of some existing harmful incentives would be the exemption of taxes on industrial products (IPI – Impostos sobre Produtos Industrializados) as an incentive to the acquisition of new cars, launched in May 2012 and extended to the end of 2014; regulations for the approval of toxic products for agricultural uses, and Law no 12.873, of 24 October 2013, which authorizes the import, production and commercialization of agricultural chemicals that have not yet been approved in Brazil for situations that are classified as temporary emergencies; and the governmental subsidy for diesel oil used by fishing vessels). A number of incentive measures to the agricultural sector have been implemented whose results have been contrary to policies to combat the loss of biodiversity and habitats.

Brazil is implementing several important initiatives in efforts to mainstream values of biodiversity and ecosystem services in fiscal and credit policies.

Examples of positive incentives (p. 179): law which binds the concession of rural credit by financial institutions to rural landowners; resolution - incentive to ensure investments in the agriculture and livestock sector to increase productivity without expanding the land area occupied by these activities; initiatives to mainstream values of biodiversity and ecosystem services in fiscal and credit policies (pp. 179-180); national, regional and corporate TEEB programmes; project to mainstream biodiversity conservation and sustainable use in key economic sectors; the Green Protocol (Protocolo Verde) to internalize environmental sustainability criteria within the public banking system; creation of the Low Carbon Agriculture Plan; Amazon Fund for projects that contribute to protect Amazonian biodiversity; Ecological VAT that reallocates tax revenues to municipalities according to the proportion of protected area in municipal territory.

Resolution no 4.327, of 25 April 2014, which requires financial institutions in Brazil to establish and implement a Socio-environmental Responsibility Policy, and maintain an institutional governance body to ensure its implementation; and investments in the agriculture and livestock sector to increase productivity without expanding the land area.

Tax incentives to local governments. By 2013, 17 of the 27 Brazilian states were already implementing the Ecological VAT (ICMS Ecológico), through which municipalities that follow ecological criteria established by the state... receive an extra share of the state’s value-added tax on services and circulation of goods... identify an important shortfall for this tax incentive to actually enhance environmental protection and benefits within municipalities: as the Ecological VAT revenues are not earmarked for environmental expenditures unless specific local legislation is passed, municipal governments invest this extra resource according to their own criteria and not necessarily in environmental management or for the creation of new protected areas. (p. 109)

Examples of Brazilian efforts to develop and implement tools to promote and enable the integration of environmental aspects in development projects and the production sector would be: the preparation of regional and state Environmental- Economic Zoning to guide development decision making; socio-environmental programs such as the Green Stipend (Bolsa Verde), Water Producer Program (Produtor de Água) and Amazonas state’s Forest Stipend (Bolsa Floresta); the Minimum Price Policy for Sociobiodiversity-based Products – PGPMBio; and the federal Food Acquisition Program – PAA and National Program for School Nutrition – PNEA. (p. 180)

Steps were taken to design a national strategy for the mobilization of resources and for meeting capacity needs for the implementation of the National Biodiversity Strategy. (p. 18)

A national strategy for the mobilization of resources and for meeting capacity needs is currently being designed (p. 208)

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| **Brunei Darussalam** |

Incentives and subsidies are available for performing companies in the country. In the forestry sector, sawmilling companies who are further investing in downstream finish products and more efficient wood processing are entitled to some incentives for their good performance. A proper market-based incentive is under study at the moment for related industry. (p. 34)

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| **Bulgaria** |

The National Plan for the Protection of the Most Important Wetlands in Bulgaria 2013–2022, envisages the introduction of economic mechanisms for the protection of wetlands, inventory and valuation of ecosystem services, introduction of the compensatory mechanisms for the sustainable management of Natura 2000 areas, agro-ecological and aquaenvironmental measures in the operational programs for the period 2014–2020, supporting private investments by introducing mechanisms for payment for ecosystem services (direct payments “business-business” or “state-business” subsidies). (p. 61)

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| **Burundi** |

La stratégie de la SNPA-DB insiste sur le mécanisme de compensation de la biodiversité : c’est un autre mécanisme de financement de la compensation de la biodiversité sur une base volontaire ou obligatoire permettant de faire face aux effets résiduels inévitables des projets de développement de la biodiversité qui a fait ses preuves dans de nombreux pays. Concrètement ce mécanisme serait constitué d’une sorte de taxe de dissuasion imposée aux activités de développement ayant des impacts négatifs sur la biodiversité des aires protégées. (p. 50)

Identifier et éliminer toutes les incitations nuisibles à la biodiversité à l’échelle du pays. Renforcer les capacités des communautés locales et autochtones en matière d’utilisation durable des ressources biologiques. Mettre en place un système de suivi et de contrôle pour les études d’impacts environnementaux dans le domaine de biodiversité. Promulguer le projet de loi sur les mesures incitatives relatives aux aires protégées. (p. 39)

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| **Cambodia** |

Number of biodiversity friendly incentives and PES programmes or projects has been developed and implemented. • Number of legislations regarding Payment for Ecosystem Service (PES) has been developed and implemented. • Identification of key ecosystem services and their benefits. (p. 62)

The termination of agreements on commercial fishing lots and subsequent reservation for local community use. (p. 41)

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| **Cameroon** |

Du point de vue réglementaire et institutionnel, la faiblesse de la réponse institutionnelle dont l’insuffisance du financement des activités de recherche sur la biodiversité constitue un lourd handicap à la connaissance des indicateurs pour la gestion durable de la biodiversité et les moyens d’atténuer ou de lutter contre la perte de biodiversité. (p. 37)

Les accords avec des organismes partenaires tel que WWF ou CIFOR pour accompagner l’organe de gestion dans la révision de la loi forestière afin de renforcer et rendre plus cohérent et plus englobant les problèmes de la gestion de la biodiversité, y compris ceux relatifs aux produits forestiers non ligneux en tenant compte des populations autochtones ou des communautés locales et des aspects genres y compris les jeunes. De même des accords ont été signés avec LAGA, UICN (TRAFFIC) afin d’appliquer les lois contre le braconnage et les pratiques illégales d’exploitation de la biodiversité. (p. 77)

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| **Canada** |

The federal and some provincial governments offer tax benefits for land donations under initiatives such as the Ecological Gifts Program. The Ecological Gifts Program encourages Canadians to donate ecologically significant land for conservation. In 2007, the Government of Canada allocated $225 million over five years for the Natural Areas Conservation Program, which has helped the Nature Conservancy of Canada, Ducks Unlimited Canada, and other non-profit non-government organizations secure and ensure the protection of ecologically significant land in southern Canada. In 2013, the federal government invested an additional $20 million in the Program. As of December, 2013, over 3,690 km2 had been conserved through the Programme. (p. 55)

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| **Chad** |

Au Tchad il existe un fonds spécial en faveur de l’environnement. Ce fonds est mis sur pied par Décret n° 168/PR/PM/MERH/2012 du 24 février 2012. Ce fonds est renfloué par tout individu qui paye une taxe de circulation pour son véhicule ou sa moto. Compte tenu du nombre croissant des véhicules et motocyclettes dans le pays, cette opportunité de mobilisation des ressources financières s’avère durable pour la mise en œuvre du Plan stratégique 2011-2020. (p. 55)

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| **Chile** |

No existe un inventario de incentivos perjudiciales y los incentivos perjudiciales que son conocidos, no se han eliminado. Pese a ello, es relevante señalar que existen proyectos que se encuentran en etapa de inicio de implementación los cuales abordarán el tema, la iniciativa de Biofn tambien contruibuirá a este tema. (p. 64)

Acciones futuras: La EPANB contará con una meta nacional específica con acciones, para eliminar y/o reformar los incentivos perjudiciales y aplicar incentivos benéficos.

Chile está trabajando con BIOFIN, el cual también abarca los incentivos perjudiciales. (p. 64)

Se inició la implementación del Proyecto BIOFIN, el cual facilitará la implementación de los nuevos planes estratégicos, nacionales y regionales, generando acuerdos e instrumentos públicos y privados, para financiar las brechas financieras existentes. Todavía no se tienen resultados. (p. 35)

El Fondo de Protección Ambiental del Ministerio del Medio Ambiente, ha incrementado un 15% en 3 años

El Fondo Nacional de Desarrollo Regional, ha financiado estudios orientados a realizar levantamientos de líneas base de biodiversidad de las regiones, aplicar medidas para la conservación, restauración y uso sustentable de la biodiversidad, diseñar modelos de gestión ambientales integrados y a promover el involucramiento y desarrollo productivo sustentable de las comunidades locales existentes. (p. 113)

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| **Colombia** |

Colombia tiene un marco regulatorio excepcionalmente positivo para eliminar incentivos perversos, por ejemplo las tasas por uso del agua (L. 99/93, art. 43), tasas retributivas por vertimientos contaminantes (L. 99/93, art. 42), tasas por aprovechamiento y movilización de maderas (Código de RNR), los PSA (L. 99/93, art. 111), transferencias del sector eléctrico, el impuesto predial y los incentivos forestales. (p. 64) (see also p. 123).

Se tienen retos que superar en su implementación, como bajas tarifas por uso de agua, la desarticulación entre las tasas retributivas con la disminución en los vertimientos y la a necesidad de que el impuesto predial refleje el verdadero valor de uso del suelo, entre otros. (p. 123)

Se formuló la “Estrategia nacional de pago por servicios ambientales”. La reciente política de PSA (Pagos por Servicios Ambientales o Ecosistémicos) busca compensar a los grupos que adelantan tareas de conservación. (p. 63)

Evaluación de efectividad de impuestos verdes y propuesta de nuevos gravámenes ambientales. (p. 54)

El presupuesto general de la nación aprobado para la gestión ambiental y del riesgo hace imposible atender de manera adecuada los temas de gestión mencionados por el PND y descarga la mayor responsabilidad presupuestal en el aporte regional, tanto en términos de recursos como de gestión. (p. 37)

La insuficiente asignación de los recursos económicos para la planeación y la gestión ambiental, en sinergia con otros motores de transformación y pérdida de biodiversidad, identificados en la PNGIBSE, tiene como efecto favorecer y perpetuar la transformación negativa del territorio. (p. 37)

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| **Comoros** |

La loi cadre sur l'environnement a été amendée et partiellement complétée pour permettre la création d’un fonds fiduciaire, dédié à la conservation de la Diversité Biologique (p. 39)

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| **Costa Rica** |

- incentivos forestales transformados en el concepto de pago por servicios que proveen los bosques, mediante el mecanismo del Pago por Servicio Ambiental. (p. 82)

Modificaciones para Incentivos y Buenas Prácticas [...] El nuevo reglamento de otorgamiento del certificado de sostenibilidad turística [...] un nuevo reglamento del Programa de Bandera Azul Ecológica [...] La Ley N°. 8829 modifica el artículo 39 de la Ley N°. 7447 de Uso Racional de la Energía Eléctrica la cual regula las exoneraciones vigentes al pago de impuesto selectivo de consumo, ad valorem, de ventas y otro a ciertos equipos y materiales, tanto importados como nacionales, por su contribución al ahorro y al uso racional y eficiente de la energía [...] modificacion del reglamento de la Ley para el Desarrollo, Promoción y Fomento de la Actividad Agropecuaria Orgánica relacionado con el procedimiento para el reconocimiento del Beneficio Ambiental asociado a dicha actividad [...] Ley N°. 8932, publicada en La Gaceta del 29 de julio del 2011, Declara de interés público el tratamiento de las aguas residuales del país y establece una serie de exoneraciones tributarias para equipos e insumos utilizados para tal fin. (p. 85)

Es improbable que los montos pagados (USD $10-13 ha-1) sean suficientes para influir en las decisiones de manejo de los productores basado en decisiones de mercado. No obstante, la obligatoriedad de no cambiar el uso del suelo, junto con la cultura a favor de la conservación de mucha de la sociedad costarricense, permiten que la valoración no sea únicamente basado en el valor económico del incentivo, además se puede fomentar otro tipo de uso complementario como el ecoturismo. (p. 97)

Normativa para la aplicación y asignación de reconocimientos de beneficios ambientales; dependiendo del tipo de inversión se reconoce entre un 20% a 30% del total invertido. (p. 112)

Se está ejecutando el Fondo de Biodiversidad Sostenible, FBS, para dar mayor viabilidad y a largo plazo al PSA, en sitios de interés particular por su alta biodiversidad. (p. 112)

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| **Croatia** |

Croatia has positive experience regarding Environmental fiscal reform (EFR) referring to a range of taxation and pricing measures based on “polluter pays principles”. Environmental Protection and Energy Efficiency Fund secures additional funds to finance projects, programs and similar activities in the field of conservation, sustainable use, protection and improvement of the environment and nature. (p. 112)

… government subsidies for fishing and investments in modernization of the fishing fleet (p. 78)

Existing incentives prior to 2010 were continued, regarding: national support scheme Conservation of Fish Pond Ecosystems which ensures support to ornithological important carp fish ponds; donations of shepherd dogs and electrical fences to reduce damages from large carnivores (not in all years, depending on available resources); compensations for damages made by large carnivores; support for the preservation of autochthonous varieties and breeds of plants and animals and incentives for organic and integrated agricultural production; Regarding the overall assessment of incentives, including subsidies, harmful to environment Croatia is one of the 12 EU countries that participate in the European Commission study on Environmental Fiscal Reform. We expect that the results of this study will contribute to the evaluation of incentives and subsidies harmful to biodiversity, providing good basis for further reforms in this area. (p. 115)

Support for agriculture is now linked with environmentally-friendly agricultural practice rather than overall agricultural production which favoured intensive rather than sustainable agriculture; New incentives for biodiversity conservation have been designed as a part of mesaure Agri-environment-climate under EAFRD and are incorporated into draft version of Rural Development Programme of the Republic of Croatia for the period 2014-2020; (p. 115)

Incentives for breeding of all indigenous domesticated breeds are prescribed and provided. (p. 117)

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| **Cuba** |

Dadas las características del modelo de desarrollo económico en Cuba, la principal acción de corte institucional para lograr el reconocimiento y la inclusión, en los planes y programas de carácter sectorial, de las necesidades para la conservación, protección y uso sostenible de la biodiversidad, transita necesariamente por la planificación económica. (p. 64)

Transita además, por el uso de algunos mecanismos económicos que garantizan una determinada asignación de recursos para la protección del medio ambiente, lo que incluye inexorablemente la diversidad biológica, y que responden al marco legal que establece la Ley 81 de Medio Ambiente de 1997 y la Estrategia Ambiental Nacional en sus tres periodos de implementación.

Una de las vías más directas de asignación de recursos para este fin es a través del Plan de inversiones ambientales. Este Plan, que se elabora desde 1999 hasta la fecha, prevé por cada uno de los sectores económicos de la nación, una sección que evalúa y estimula la asignación de recursos para distintas esferas; tales como: bosques, suelos, atmósfera, aguas, entre otros.

El reconocimiento de los temas ambientales en el sistema tributario comenzó con la Ley 73 “Del Sistema tributario”, de 4 de agosto de 1994, fue adoptado el impuesto sobre la utilización o explotación de los recursos naturales y para la protección del medio ambiente. Dicha Ley fue actualizada por la Ley 113 del Sistema Tributario del 21 de noviembre de 2013 la cual perfeccionó y complement el sistema de tributos ambientales aplicados en el país. (p. 80)

En esta versión se complementó el Impuesto sobre la utilización o explotación de los recursos naturales y para la protección del medio ambiente, aprobándose los siguientes Impuestos:

a) Impuestos por uso y explotación de bahías.

b) Impuesto por la utilización de los recursos forestales y la fauna silvestre.

c) Impuesto por vertimientos de residuals autorizados en cuencas hidrográficas.

d) Impuesto por el derecho de uso de las aguas terrestres.

e) Impuesto por el uso y explotación de las playas.

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| **Cyprus** |

A new Common Agricultural Policy (CAP) and RDP for 2014-2020 is being compiled, and focus on "greening" concerning consideration of the nature, protection of habitats and species that depend on agriculture practices. (p. 17)

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| **Czechia** |

-Financial tools for biodiversity conservation are used inconsistently and not on a on a long term basis. As per the NBSAP recommendations a sound proposal for biodiversity financing supported by a qualitative and quantitative analysis is yet to be developed. (p. 68)

- 2013, the Ministry of the Environment commissioned a study aiming at a methodology to identify and tackle environmentally harmful subsidies. (p. 68)

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| **Denmark** |

P. 91 -- The higher level of CBD relevant aid in recent years may be partly due to the efforts of mainstreaming environment as a cross-cutting issue in the sector-programs through which ODA is channelized.

P. 96 - Negative incentives such as subsidies for draining have been removed from agricultural grant schemes, and subsidies for draining and building roads in woodlands under the woodland improvement scheme have been stopped.

Pesticide tax has been reallocated to stimulate the reduced use of those pesticides resulting in the highest load with respect to human health and the environment.

Specific subsidy schemes under the national Rural Development Programme have been set up for protection of threatened species living on open land and in woodland.

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| **Djibouti** |

Absence de mesures favorisant la protection de l’environnement et de la biodiversité; pas de mesures incitatives (p. 64)

Instruments economiques incitatifs peu développés (p. 76)

Existence et fonctionnement effectif de mécanismes de concertation, de participation effective et, mieux, de co-responsabilité dans les actions de terrain (p. 76)

Le PANDEC (Plan d’Action National pour le Développement de Capacités Environnementales) definit 8 axes strategiques y compris l’amélioration de la participation de la société civile et des communautés rurales grâce à une meilleure gouvernance environnementale Programme 6 : Renforcement des capacités des ONG, associations, communautés et collectivités rurales dans la mise en oeuvre des conventions de environnementales et la gestion durable des ressources naturelles) (p. 88)

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| **Dominican Republic** |

Considera, asimismo, seis causas subyacentes principales: [...], la situación relativa a la tenencia de la tierra, las políticas fiscales y de desarrollo (p. 18)

Self assessment p. 63 indicates that no progress was made on AT3.

Se han elaborado dos módulos para el Pago por Servicios Ambientales Hídricos. (p. 46)

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| **Democratic Republic of the Congo** |

Certaines dispositions relatives aux mesures d’incitation se trouvent dans la loi portant principes fondamentaux de gestion de l’environnement. La mise en œuvre effective de cette loi est sensée être accompagnée par les mesures d’application qui ne sont pas encore disponibles [Situation de la mise en œuvre de la SPANB-1- rated orange] (p. 35)

Afin de réduire la part du bois-énergie provenant de sources non durables dans la consommation énergétique totale, la RDC opte à fournir des alternatives énergétiques à sa population à des prix abordables. Une politique énergétique transversale reconnaissant et intégrant pleinement la filière bois-énergie et ses acteurs, assortie d’une stratégie à court, moyen et long-terme est en cours de mise en place (p. 43)

La participation du secteur privé est encore timide. Par contre des avancées ont été enregistrées au sujet de la participation des populations locales grâce aux différentes reformes et lois adoptées (p. 34)

Le code [forestier] prévoit que les communautés locales pourront recevoir gratuitement une concession sur tout ou partie des forêts dites des communautés locales (aujourd’hui non cartographiées) au sein des forêts protégées (p. 45)

\*Promulgation de la loi sur la conservation de la nature: Les principes que sous-tendent cette nouvelle loi prônent notamment: la valorisation et protection du savoir traditionnel en matière de conservation; (p. 56)

\*La nouvelle loi sur la conservation de la nature apporte des innovations concernant la gestion des savoirs traditionnels notamment ceux associés aux ressources génétiques. Cette nouvelle loi va entrer en vigueur à partir du mois d’août 2014 et les mesures d’application ne sont pas encore disponibles (p. 60)

\*La nouvelle loi sur la conservation de la nature édicte la consultation préalable des populations riveraines avant tout projet de création d’une aire protégée en vue de recueillir des informations sur la nature et l’étendue des droits que ces derniers pourraient détenir sur le site ou l’espace concerné ainsi que les modalités d’indemnisation ou de compensation équitable et préalable en cas d’éventuelles expropriations ou déplacements des populations. Les mesures d’application de la loi ne sont pas encore élaborées (p. 35)

\*Stratégie Nationale de la Conservation Communautaire : Elle vise à asseoir une gestion rationnelle et durable des ressources naturelles en renforçant la collaboration avec les communautés en vue d’assurer la pérennité, de promouvoir le développement durable et de sécuriser le climat social (p. 54)

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| **Ecuador** |

La Política Nacional de Gobernanza del Patrimonio Natural se materializa en cinco ejes stratégicos [ ...] Incentivos para la conservación y uso sostenible del patrimonio natural (p. 46)

- en enero de 2014 se creó el Programa Nacional de Incentivos a la Conservación y Uso Sostenible del Patrimonio Natural “Socio Bosque”. El Programa Nacional de Incentivos a la Conservación del Patrimonio Natural “Socio Bosque”integra las iniciativas de incentivos existentes en la Cartera de Ambiente en un solo programa nacional procurando una intervención integral en el territorio. (pp. 47 and 38)

El Impuesto a Tierras Rurales tiene un incentivo económico ambiental, a través de la aplicación de crédito tributario para el Impuesto a la Renta, y la posibilidad de dedicar parte del predio a otros incentivos de conservación y/o reforestación. (p. 47)

El Ministerio de Agricultura, Ganadería, Acuacultura y Pesca, MAGAP, conjuntamente con la Corporación Financiera Nacional, CFN impulsan el Programa Financiero de Incentivos para la Reforestación con Fines Comerciales [...] El programa incluye: incentivos financieros no reembolsables, tasas de interés preferenciales, incentivos legales, asistencia técnica y capacitación permanente. (p. 47)

-el Ministerio del Ambiente dispone el procedimiento general para otorgar la autorización ambiental para la deducción adicional del 100% de la depreciación de máquinas, equipos y tecnologías destinadas a la implementación de mecanismos de producción más limpia, a mecanismos de generación de energía de fuente renovable o a la reducción del impacto ambiental de la actividad productiva y a la reducción de emisiones de efecto invernadero. (p. 47)

- con el objetivo de incentivar al sector público y privado a emplear nuevas y mejores prácticas productivas y de servicios, se ha desarrollado la marca PUNTO VERDE, como una herramienta para fomentar la competitividad del sector industrial y de servicios, comprometiéndolos con la protección y conservación del ambiente. (p. 51)

En el 2013 se aprobó el primer Proyecto GEF Vida Silvestre. [Este proyecto] facilitará la participación de los ciudadanos indígenas y las comunidades locales en la conservación y manejo de vida silvestre (p. 54)

el Instituto Ecuatoriano de Propiedad Intelectual, se encuentra desarrollando un Anteproyectos de Ley de Expresiones Culturales Tradicionales, Saberes Ancestrales y Recursos Genéticos, que buscaría establece el régimen de protección, preservación y promoción de los saberes ancestrales, recursos genéticos y expresiones culturales tradicionales de las comunidades locales del Ecuador. (pp. 35 and 56)

Actualmente el Gobierno Nacional se encuentra desarrollando un Anteproyecto de Ley de Expresiones Culturales Tradicionales, Saberes Ancestrales y Recursos Genéticos, que busca establecer el régimen de protección, preservación y promoción del conocimiento local y el saber ancestral de las comunidades, pueblos y nacionalidades. Se pretende consolidar el proyecto de Ley para ser canalizado hacia la Asamblea Nacional (p. 56)

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| **Egypt** |

The recently finalized draft law on the regulation of access to genetic resources and related traditional knowledge and the equitable sharing of benefits from their use covers the protection of traditional knowledge, innovations and practices of communities concerned with biological resources within a framework recognizing their individual and collective rights. (p. 144)

A number of important poverty alleviation and community development programmes have been initiated, and presented opportunity for improving natural resource management and employment for local communities and linking biodiversity and social development. Although local communities are not excluded from protected areas, their role in safeguarding biodiversity remains a challenge to real progress.

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| **El Salvador** |

Se ha iniciado con la identificación de los incentivos y/o subsidios perjudiciales para la diversidad biológica, particularmente en los sectores de Pesca y Acuicultura, Turismo y Agricultura.

- Se desarrolló una Estrategia Nacional de Movilización de Recursos que permitirá orientar los procesos de obtención del financiamiento necesario para la implementación de la ENB y su Plan de Acción. (p. 97)

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| **Eritrea** |

Positive incentive community based afforestation e.g. grasses cut & carry system and harvest of poles as part of revenues to the local communities in the central highland of the country. (p. 75)

Promotion of traditional use of forest products.

Distribution of improved energy saving stoves subsidized by government and partners.

Mangrove development efforts scale-up in partnership with community based mangrove seed and Conocarpus indica plantation initiated in and around Dehil Island.

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| **Estonia** |

- Natura 2000 subsidies for agricultural land are paid to compensate for nature conservation restrictions. Subsidy rate is 32 EUR/ha per year. In 2012 subsidies paid for 23,000 ha in 0.8 million euros. The total budget for 2007–2013 is 8.7 million euros, and it is paid in addition to other area-based CAP subsidies. (p. 43)

Occurrence of subsidies harmful to biodiversity is analysed in SEA-s prepared for sectorial development plans and, if needed in EIA reports of planned activities. (p. 60)

Environmental charges and the environmental subsidies that are directed back to protect the biodiversity are expected to increase significantly from 2016.

During the period of 2014–2020 the amount of support from the EU funds to support biodiversity conversation will increase.

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| **Ethiopia** |

…lack of adequate capacity, commitment, organizational set-up and incentives to implement land use policy properly (p. 24)

…issuing land use ownership certificate; establishing annual Green Award; linking tree planting with annual events; putting in place legal instruments to share benefit fairly and equitably for local communities accrued from access of the genetic resources (p. 43)

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| **European Union** |

- The new LIFE Regulation, published on 20 December 2013, sets a budget for the 2014–20 funding period of EUR 3.4 billion. The 2014-20 LIFE programme has two components: environment and climate action. It is the sub-programme for environment that provides the possibility to support projects addressing threats to biodiversity and contributing to the achievement of the targets of the EU Biodiversity Strategy to 2020. Two out of three priority areas of this sub-programme — LIFE Nature & Biodiversity in particular and LIFE Information & Governance — take into account biodiversity questions. The project topics under the nature & biodiversity priority area, defined in the LIFE multiannual work programme for 2014-17, prioritise projects contributing to Targets 1, 2, 3, 4 and 5 of the EU 2020 Biodiversity Strategy. Under the information & governance priority area, one of the project topics covers information and awareness-raising campaigns on the EU biodiversity strategy. The new LIFE regulation also provides for the possibility of LIFE contributing to other financial instruments, for instance the Natural Capital Financing Facility. The objective is to encourage investments in revenue-generating or cost-saving projects that promote the conservation of natural capital to meet biodiversity and adaptation objectives and support green growth (p. 14)

- The Commission is preparing a new handbook on financing Natura 2000 to coincide with the publication of the EU’s financial regulations for the period 2014-20. The handbook is designed to help Member States strengthen the uptake of EU funds for the management and conservation of their Natura 2000 sites. The handbook describes each of the different EU funds available for Natura 2000. To coincide with its publication, the Commission is running a series of information seminars — to take place in Member States — on the financing of Natura 2000 under the new EU funds. (p. 15)

- Reforms of the common agricultural and fisheries policies aim at reducing support that has a negative environmental impact, whilst rewarding practices that deliver public goods, including biodiversity (pp. 6 and 15)

- Agri-environmental measures include the possibility to compensate farmers for engaging in conservation activities aiming to preserve breeds and crops under threat of genetic erosion. (p. 31)

Two new ‘CAP reform’ regulations — establishing rules for direct payments to farmers under support schemes within the framework of the common agricultural policy, and on support for rural development by the European Agricultural Fund for Rural Development — apply from 1 January 2014 to 31 December 2020. A new direct payments system for farmers replaces the current Single Payment Scheme. A key change is that 30 % of the direct payment will be dependent on meeting certain ‘greening’ requirements relating to environmental measures that go beyond cross-compliance, namely: crop diversification; permanent grassland; and ecological focus areas. (pp. 16 and 30).

- EU funding for European fisheries covers measures in support of biodiversity or marine environmental protection. In the 2007-13 funding period, specific measures related to biodiversity accounted for about 6 % of total expenditure commitments. (p. 16)

- The European Commission ordered a study on reforming environmentally harmful subsidies for a resource efficient Europe. The study aimed to support the Commission in implementing the call in the Roadmap to a Resource Efficient Europe to phase out harmful subsidies by 2020. (p. 39)

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| **Fiji** |

(p.11) Traditional marine management areas called qoliqoli (traditional fishing grounds under the control of the communities adjacent to them) have been implemented for hundreds of years in Fiji. Decisions about the management of these areas are taken by tribal chiefs, through village councils which often work together at the district level to coordinate planning. This customary resource management system is typical of many Pacific islands in which communities have long imposed traditional management methods such as seasonal bans and temporary no-take areas. (p. 100)

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| **Finland** |

Finland has carried out an extensive survey of environmentally harmful subsidies (<http://valtioneuvosto.fi/ajankohtaista/tiedotteet/tiedote/fi.jsp?oid=386980>) and is in the process of considering next steps. This survey will be complemented with a report addressing subsidies considered harmful to biodiversity. A national broad based working group was established 20 November 2013 to work on harmful incentives and resource mobilization issues. (36)

According to the government resolution, during the next EU funding period agri-environmental subsidies will be allocated to measures rendering environmental protection and nature management more efficient, while environmental support criteria are made more incentive-based and subject to stronger financial conditions. New measures will be developed to manage traditional rural biotopes outside farms. (43)

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| **France** |

En mettant la conservation des écosystèmes au service du développement économique, social et institutionnel des pays en développement, l’AFD (Agence Française du Développement) entend participer à enrayer la perte de biodiversité mondiale // p.107 Stratégie de mobilisation des ressources: rapportage piloté par le ministère des affaires étrangères visant le doublement des flux financiers internationaux d’ici à 2015 // Cadre d’intervention transversal de l’agence française pour le développement // Contributions obligatoires et volontaires de la France aux conventions internationales sur la biodiversité // Financement de programmes de coopération technique // Mobilisation des ressources au niveau national (Rapport annuel de la commission des comptes et de l’économie de l’environnement). (p. 75)

Grenelle 1 (articles 26 et 48) : état des mesures fiscales défavorables à la biodiversité et proposition de nouveaux outils permettant un basculement progressif vers une fiscalité mieux adaptée aux nouveaux enjeux environnementaux. (p. 76)

Rapport du centre d’analyse stratégique sur “Les aides publiques dommageables à la biodiversité // Quatre dispositifs ont été réformés dans les domaines suivants: (1) reparamétrage des redevances des agences de l’eau, (2) modification du « dispositif Scellier » dans le domaine de l'immobilier locatif, (3) suppression du taux réduit de TVA sur des produits phytosanitaires, (4) modification du droit annuel de francisation et de navigation (DAFN) acquitté par les bateaux de plaisance. (p. 76)

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| **Georgia** |

Planned: Development of the resource mobilization strategy for NBSAP implementation, which will provide for all of the existing sources of funding, including state budget, donor countries and organizations, and updated innovative means of funding, such as partnership with private sector. (p. 7)

Under the UNDP/GEF project on “Catalyzing Financial Sustainability of Georgia’s Protected Areas System” a ten year (2012-2022) investment plan was prepared, which will assist the APA in identifying and raising investment funds. (p. 44)

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| **Germany** |

- The assistance arrangements are set out in the BMUB guidelines on assistance for measures under the Federal Biological Diversity Programme of 26 January 2011, as published in the Federal Gazette, No. 25 of 15th February 2011. The assistance programme is not subject to a time limit. The financial plan provided for annual assistance of €15m. (p. 53)

Some 155 project outlines were submitted between the start of the programme and the end of 2012. Of these, 26 project outlines are at the first appraisal phase of the two-stage approval procedure or undergoing revision. 87 project outlines were rejected or withdrawn. After positive assessment of the project outlines, 42 projects were invited to submit applications. By the end of December 2012, fifteen of these projects were approved, and nine more project applications are in the hands of the BfN/programme office.

- The German Government is seeking to achieve closer integration of the conservation and sustainable use of biological diversity in its bilateral and multilateral cooperation. (p. 82)

- From 2013 onwards, Germany is providing €500 million a year to support action to conserve forests and other ecosystems worldwide. (p. 116)

- In 2010, to facilitate better use of opportunities for cooperating with civil society, the Federal Ministry for Economic Cooperation and Development (BMZ) created specifically for this purpose an NGO facility which makes grants totalling €7 million a year to German non-governmental organisations for biodiversity conservation projects. Under the special “Energy and Climate Fund” (ECF), the “Climate action, Forest and Biodiversity Conservation” facility made a further €8.5 million in 2011 for German non-governmental organisations and municipalities. Under the Federal Environment Ministry's International Climate Initiative, biodiversity projects approved up to 2011 in which non-governmental organizations were the sole executing body or major project partners reached a total volume of €82 million. In 2011 the BMZ, under the special “Energy and Climate Fund” (ECF), promised amounts totalling €43 million in the forest and biodiversity conservation sector for the implementation of measures especially in the fields of REDD+ and ecosystem-based adaptation to climate change. (p. 118)

- In the spirit of the National Strategy on Biological Diversity, the German Government is also seeking to gear taxation and assistance policy more closely to conservation of biological diversity. In addition to the establishment of new assistance programmes and measures to implement the National Strategy on Biological Diversity, various individual measures are also being taken to achieve this end. (p. 81)

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| **Greece** |

General Target 5: Enhancing the synergies among the main sectoral policies for the conservation of biodiversity. Establishing incentives. (p. 43)

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| **Grenada** |

Fiscal reforms ongoing in line with structural adjustment programme. Draft Energy Policy completed. Reform of the energy sector proposed. (p. 49)

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| **Guatemala** |

Como parte de la política de participación y empoderamiento local, en marzo 2014 se hizo entrega de escrituras de certeza jurídica de la tierra a 4 comunidades indígenas Q´qechi que están dentro de la zona de amortiguamiento de la Reserva de Biosfera Sierra de las Minas... Se les reconoce la propiedad comunal sobre el territorio ancestral, así como la forma histórica ancestral y tradicional de administrar el área. (p. 77)

Un proyecto para sistematizar experiencias piloto de conocimiento tradicional y proponer leyes, reglamentos y procedimientos de acceso a los conocimientos tradicionales asociados a la diversidad biológica. (p. 82)

Aprobación de la ley de incentivos para el manejo y restauración de bosques para la conservación, protección y provisión de servicios propios del funcionamiento de los ecosistemas. (p. 73)

El Programa de Consolidación del Sistema Guatemalteco de Áreas Protegidas en el occidente del país, pretende el desarrollo de un programa piloto de compensación económica para la conservación y restauración de la diversidad biológica y sus servicios ecosistémicos, particularmente los asociados a la conservación de fuentes de agua y seguridad alimentaria a partir del fomento de los sistemas productivos tradicionales. (p. 73)

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| **Guinea** |

La politique nationale de l’environnement adoptée en 2012 retient comme axes pour la gestion de la biodiversité : le renforcement de l’identification et la valorisation des savoirs locaux qui participent fortement à la préservation de la biodiversité (p. 41)

Des sites sacrés pour la conservation de la diversité biologiques sont identifiés et caractérisés dans la zone côtière à Boké (Katfoura) et Boffa (Toumbeta). (p. 70)

Certaines communautés tiennent compte des pratiques coutumières et culturelles pour la conservation des espèces et des écosystèmes (Topades) dans le Foutah Djallon, (mares de Baro et autres) en haute Guinée. (p. 73)

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| **Guinea-Bissau** |

Incidentally these cyclic instabilities contribute to the weakening of the legal and institutional framework and the reduction of external support. The ability to enforce laws and regulations decreased considerably and a lot of ongoing funding and/or planned funding for the country were suspended. (p. 68)

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| **Guyana** |

The Protected Areas Act, 2011, established the National Protected Areas Trust Fund to provide long–term financing for the NPAS Regulations for the operation of the Protected Areas Trust Fund as required under the Protected Areas Act were prepared and approved by Cabinet (p. 77)

The Guyana REDD+ Investment Fund was established in October 2010, with the World Bank as Trustee, following an agreement signed between Guyana and Norway in November 2009, in which Norway agreed to provide Guyana up to US$ 250 million by 2015 in performance-based payments for avoided deforestation in support of Guyana's LCDS (p. 74)

USD10 million (using revenues from the mining sector) was contributed by the GOG to the Protected Areas Trust Fund. USD3.5 million contributed by Conservation International’s Global Conservation Fund and USD5 million contributed by the German Development Bank KfW bringing the total endowment of the Protected Areas Trust Fund to USD18.5 million. (p. 82)

The Amerindian population has long been recognized as the stewards of Guyana’s forests and continues to play a significant role in protecting and maintain forests both on their own Amerindian lands as well as lending support to national conservation efforts at both the ecosystem and species level (p. 22)

In February, 2004, the GoG issued title to 6250 km2 or approximately 1.5 million hectares (2.9% of Guyana's land area) of land in Southern Guyana in the Konashen Amerindian District, to be managed by the Wai Wais. Southern Guyana is host to some of the most pristine expanses of evergreen forests in the northern part of South America. The Smithsonian Institution has identified nearly 2,700 species of plants from this region, representing 239 distinct families. The Wai Wais are currently pursuing the aligning of their titled land as the Konashen Community-Owned Conservation Area (COCA) within the NPAS. (p. 22)

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| **Haiti** |

The Haitian National System for the Management of the Environment envisaged positive incentives in favor of the conservation and sustainable use of biodiversity in the form of environmentally oriented funds [...] and market-based economic instruments [...] that could be used in favor of biodiversity." [pp.192-193] A framework decree also envisaged funds for the rehabilitation of the environment and initiatives in the private sector. Please read more on p. 193 for the various funds used as positive incentives for actions in line with the protection, restoration, and sustainable use of the environment.

The Haiti National Trust was established under the auspices of the American private sector due to the efforts of the Audubon Society of Haiti. Procedures are under process by the Ministry of the Environment to integrate the Caribbean Challenge Initiative and a document of Finance Strategy for Protected Areas was elaborated with the support of the GEF and the UNDP. Sporadic activities implemented by the Haitian Rehabilitation Fund for the Environment. (p. 211)

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| **Hungary** |

-The National Rural Development Strategy 2012-2020 sets a target to maintain financial schemes that support agricultural biodiversity and to revise harmful subsidies. (p. 20)

- NBS includes actions such as: “Incorporating the economic valuation of ecosystem services into impact assessments and cost-benefit analysis” or “Integrating aspects of the conservation and enhancement of ecosystem services in infrastructure developments having direct effect on the quality of ecosystem services”; with regard to multifunctional agriculture: NBS includes actions such as: “Review and if necessary modify financial support systems adversely affecting agrobiodiversity conservation”, “Maintenance and operation of financial and payment systems serving the conservation of agricultural biodiversity”. (p. 20)

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| **India** |

- To sustain and increase the rate of agricultural productivity, the GoI is taking steps to encourage balanced fertilizer use so as to maintain soil biodiversity. A recent reform of fertilizer pricing has been brought into effect. The prices of potassic (K) and phosphate (P) fertilisers have been liberalized so that farmers are encouraged to use more P, K and micro-nutrient-based fertilizers, compared with damaging urea, the price of which has been increased by 10%. There is a proposal to provide nutrient-based subsidies only to small and marginal farmers in the future. (p. 99)

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| **Indonesia** |

- Positive incentive schemes involving various local communities in conservation through joint forest management and management of irrigation water by farmers' guilds have been promoted so that local communities have greater power over public lands and waters in their own localities and are encouraged to conserve natural resources and biodiversity. Local communities are also encouraged to maintain biodiversity through financial rewards, linking payments to the conservation value of elements making up biological communities within their territories. India has recently embarked on Direct Benefit Transfer scheme from 1st January 2013 to be implemented in a phased manner for identified welfare schemes, including the direct transfer of subsidies for fertilizers, cooking gas, kerosene directly to farmers, aimed towards poverty elimination, inclusive growth and delivering better welfare measures. (p. 99)

PROPER Green and Gold levels (additional contribution for GHG reduction, biodiversity conservation and Community Development) - Programme incentive or dis-incentive to business operators and/or activities for their achievement and legal/regulation compliance for controlling pollution and/or environmental degradation. For 2012-2013 period 12 companies were ranked gold and 113 companies were ranked green (p. 36)

Burung Indonesia has implemented community based biodiversity management (p. 28)

Kalpataru Award Program: government reward to individual or group of people for their invaluable voluntary contribution and passion for safeguarding environmental function. Up to 2013, 326 prizes have been awarded for all categories. (p. 46)

Research and protection of indigenous and local knowledge have been implemented at local level. (p. 68)

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| **Iran (Islamic Republic of)** |

Like many other countries, the agricultural sector is subsidized by the government. Wheat, rice, and barley are the country's major crops. According to fifth national development plan the Ministry of Agriculture try to minimize the harmful subsidies step by step. (p. 66)

The government pays a range of subsidies for improvements in production methods, the use of fertilizers and pesticides, and agricultural research. The ESP (Ecosystem service payment) has been done for local communities in several international projects (The Urmia Lake project, The Central Zagros project, The Asian Cheetah project) (p. 66)

Subsidies for forest owners to prepare and implement management plans, Subsidies for forest protection, Reduced/deferred taxes for forest land, Low-interest loans for forest activities/management (p. 68)

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| **Italy** |

- The Italian Ministry of Environment Land and Sea has set up an inter-ministerial Table on the Strategy for Resource Mobilization so as to fulfill the global commitments made at CBD COP10 in Nagoya, especially to achieve Aichi target 20. All the national competent authorities on the subject are involved in the Table. Therefore, the Ministry of Environment is supported by the Ministry of Foreign Affairs, the Ministry of Economy and Finance, The Ministry of Agriculture Food and Forestry, the Ministry of Economic Development, the Piedmont Region (on behalf of all Italian Regions), the National Institute of Statistics (ISTAT) and the Institute for Environmental Research and Protection (ISPRA). (p. 36)

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| **Ireland** |

Positive incentive measures are currently being considered under the on-going development of the new rural development programme (RDP). Parallel strategic environmental assessments and appropriate assessment on the forthcoming programme will ensure there are no adverse effects on biodiversity from the measures when implemented. Results based payments are being facilitated through the Burren Farming for Conservation Programme, the AranLIFE project and the Natterjack Toad Scheme for habitat protection, creation and improvement. Further output-based measures are also being considered as part of the new RDP, for example a measure to support the Freshwater pearl mussel. The European Maritime and Fisheries Fund will provide financial support to fishermen, fish farmers and coastal communities to adapt to the changed rules of the EU Common Fisheries Policy. The new fund will provide investment and opportunities to help reduce the impact of fisheries on the marine environment, to rebuild fish stocks and help eliminate discarding practices. (p. 82)

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| **Israel** |

Incentives and 2.3.6. subsidies harmful to biodiversity, such as housing subsidies or subsidized water to agriculture, have not yet been eliminated or reformed. Positive incentives, such as rehabilitation funds, are now operational. Positive incentives in the agricultural sector are still, by large, lacking. (p. 107)

A document reviewing the subsidies and incentives that might have negative effects on the environment was ordered by the MoEP and produced in 2012 by EcoFinance. In any case, the amount of subsidies that negatively affect the environment is small, and none was found to have a clear and unjustified influence. (p. 83)

1) Open areas conservation fund – offset for land development projects. 2) Quarries rehabilitation fund. (p. 107)

The updated 2.2. NBSAP will include mobilization of financial resources for its implementation.(p.115)

Fund for Open Areas Conservation. The fund was established in 2012 by the Israel Land Authority as an instrument to facilitate funding for protection, environmental development and maintenance of open areas out of the municipal built areas, including areas important for biodiversity and ecosystem conservation, for public parks, and recreation areas. The fund allocates 1% of the Land Authority income from land sales towards these goals, considering that most lands are owned by the State. The fund administrates an annual call for planning and implementation projects, and is open to the governmental sector – ministries, national and local authorities. (p. 84)

Quarries Rehabilitation Fund. The Fund was established in 1978, and its purpose is to rehabilitate abandoned quarries and to prepare their infrastructure for future land usage. The Fund’s income comes from fees imposed on those exploiting quarries and from a percentage of the wholesale price of the material extracted from them. The Commissioner of Mining at the Ministry of National Infrastructures, Energy and Water Resources acts as the chairman of the Fund. (p. 84)

Funding for monitoring, research, and protected areas management had increased, however funding is still lacking, especially for management outside of protected areas and for mainstreaming. (p. 115)

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| **Jamaica** |

Forestry Department offers tax remissions to private land owners, (once land is declared as a Forest Reserve); a form of incentive for conservation and sustainable use of biodiversity." (p. 81)

"Potential indicator" 1. Establishment of incentives that reward positive contribution to biodiversity. (p. 81)

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| **Japan** |

- As economic measures for promoting efforts regarding biodiversity by various actors, there are subsidies from the national government (biodiversity conservation promotion support projects and greening measures, etc.), tax incentives, subsidies provided by various foundations (Japan Fund for the Global Environment, etc.), indemnity, provision of money from voluntary fundraising and cooperative efforts, and forest environment taxes imposed by local governments, etc. (p. 46)

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| **Jordan** |

The Community-based Rangeland Rehabilitation Project (CBRR) is a programme developed and implemented by the Royal Botanical Garden (RBG). The programme is modeled after the community participatory projects which have seen successes in Jordan. The CBRR was established in 2007 in order to facilitate this educational process. The CBRR is driven by two main themes: to assist in the development of sustainable livelihoods for local communities while rehabilitating overgrazed and degraded soil. Often these goals are considered contradictory. As such, the herding community was initially resistant to the efforts of the CBRR; and initially ignored the fencing around the protected site and would actually cut the RBG’S fence in order to continue grazing unhindered.

The CBRR offered several programs to the herding community in the form of indirect subsidies in exchange for the participation of the community in protecting the Tell Ar-Rumman site. Grazing on the site is not strictly prohibited, but is allowed to an extent which continues to supplement the diet of ruminants with healthy and diverse forage while simultaneously allowing forage to develop without threat of overgrazing.

Moreover, the CBRR acts as a middleman between the community and government agencies, which often ignore the opinions of local communities in favor of ‘ivory tower’approaches to effective land management. Meetings are held with administrative officials from, for example, the Ministries of Agriculture and Environment, and are then held with community leaders and family heads to help determine suitable management practices for both parties. The CBRR is motivated to give the community a voice, in particular because participatory community-management systems have been proven effective tools in combating degradation throughout the world. In the three years following the CBRR’s initiation, from 2008 to 2010, the results are very promising. Overall biomass in the entire site doubled, and in some sectors more than doubled. The stocking rate for the entire site (calculated as 100% of food intake for 30 days) was estimated at around 1,400 sheep in 2010, nearly triple the 500 sheep estimated in 2008. The programme experts analysis suggest that allowing animals to graze in the protected area for 30 days would result in improving the net income by 5%-11%, which is equal between$1,234 to $1,898 per herd per year. (pp. 41-42).

The adoption of the bylaw (G9/2008) under the agricultural law No. 44 of the year 2002 which deals with positive incentives given to communities in and around forestry areas by allowing local communities –under special regulations- to collect fruits and wood logs and to cultivate mushrooms in caves located near to their residence. Moreover, each family is allowed to make benefit of bare forest area (1,000 m2) to cultivate medicinal and ornamental plants as an income generating project. In return the local community members are expected to help in forestry resources protection efforts. Nowadays, about 50 families are benefiting from this project.

Wood collected from fallen trees and trees removed for specific reasons are sold to local communities for nominal prices, about 1/4-1/6 of their market price. Moreover and under special conditions, needy families are provided with 500 kg of wood free of charge to satisfy their needs of fuel wood, especially during winter. This is expected to reduce unauthorized trees cutting during winter to provide wood.

A national afforestation project was initiated in 1993 to incorporate private sector institutions in afforestation efforts. The project was re-launched in 2005 and recently in June 2014. The project regulations were reviewed and amended. Participating institution is expected to plant an allocated site and conserve it later on. In return this institution has the right to name the site after the institution name and to use it for recreation purposes. Currently, more than 80 institutions are involved in the project.

An arrangement was made between the ministry of Agriculture and the ministry of industry and trade to lower customs and taxes on imported wood and coal. The purpose is to give a competitive advantage of these items of foreign origin compared to products from local origin, thus, making unauthorized wood logging and processing less appealing. This should result in forest protection as an important habitat for biodiversity. (pp. 61-62).

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| **Kazakhstan** |

The knowledge and practices of local communities are necessarily taken into account in the process that started in Kazakhstan on creating “ecological corridors”, which are to be agreed, among others, with the local population. According to regulations, they should also be taken into account in Management Plans of PAs to ensure the ultimate consideration of interests and participation of the local population. (p. 128)

A number of changes happened in the environmental law of Kazakhstan. The law of the Republic of Kazakhstan "On introducing amendments and additions to some legislative acts of the Republic of Kazakhstan on issues of forestry, wildlife and protected areas" was signed by the President of Kazakhstan on January 25, 2012. Amendments and additions were introduced to the Law of the Republic of Kazakhstan "On protection, reproduction and use of fauna", the Law of the Republic of Kazakhstan "On Specially Protected Natural Territories", the Criminal Code of the Republic of Kazakhstan, the Code of the Republic of Kazakhstan on Administrative Offences, the Land Code of the Republic of Kazakhstan, the Forest Code of the Republic of Kazakhstan, the Water Code of the Republic of Kazakhstan, the Environmental Code of the Republic of Kazakhstan, the Code of the Republic of Kazakhstan "On taxes and other obligatory payments to the budget," the Law of the Republic of Kazakhstan "On Architectural, town planning and construction activities in the Republic of Kazakhstan", the Law of the Republic of Kazakhstan "On State Control and Supervision in the Republic of Kazakhstan". Changes were aimed at clarifying some of the provisions, with the exception of double interpretation of articles, strengthening of market mechanisms for biodiversity conservation - support of positive incentives, tightening liability for violation of environmental law, refinement and distinction of competences of public authorities at various levels, etc. Especially large-scale amendments were made on the forestry issues. All together, the adopted amendments and additions have greatly strengthened environmental legislative framework. However, a number of problems, especially in hunting sector, remained unresolved -namely the issues of positive incentives; it is a question of guarantees for hunters and compensation of their capital investments in the case of seizure of land of hunting users for state needs, questions of compensation for their losses in the case of illegal hunting on their territories, conflicts of interest of hunters and land users, etc. (p. 115)

The Strategic Plan of the MEP for 2011-2015, in accordance with the approved concept of the "Green economy", defines the country's transition to a low-carbon development, which envisages the creation of conditions for the functioning of the carbon market quotas of greenhouse gas emissions and the formation of the principles of a "green" economy. The amendments to the Environmental Code envisage market-based mechanisms to reduce emissions and absorption of greenhouse gases, monitoring procedures and environmental ("green") investments. To realize market-based mechanisms of regulating carbon emissions the Government of the Republic of Kazakhstan and the MEWR of the Republic of Kazakhstan have adopted relevant regulations. Companies engaged in ecological tourism are interested in conserving biodiversity. In order to develop ecological tourism in protected areas there is a Memorandum of Understanding between the Committee of Tourism Industry of the Ministry of Industry and New Technologies of the Republic of Kazakhstan (RK KTI MINT), the FHC, and the Kazakhstan's Tourist Association (KTA). In tourism development programs biodiversity conservation is greatly emphasized, which represents a positive incentive. At the same time, among existing negative incentive associated with PAs for tourism and recreation, we shall highlight the possibility of withdrawal of land from the PAs for the construction of tourism projects. It was created in 2008, and experience has shown that it carries serious risks for the PA system integrity of the country, especially near large cities with very high land prices. At present the possibility of changing this legal article is ongoing discussion. Positive incentives for biodiversity conservation in hunting sector are based on the active inclusion in the process of hunting users in the long period of assigned land for a period of 10 to 30 years. Hunting users who care about the presence of wilderness in their farms, direct their own funds for the development of hunting farms, including the cost of maintaining rangers and expenses for biotechnical activities. In 2010-2013, a new hunting farms plan was laid out on area of about 20.0 million hectares. In total, the country has 675 hunting farms occupying 120.0 million hectares (44.2 % of the country's area); in 2013 1801.6 million Tenge was allocated to development of hunting grounds (about $12,000,000). The number of hunting farms, their technical facilities and maintenance costs regularly increased over the period of 4 years. As it was mentioned above, the legislation still maintains a set of norms that dramatically complicate the financial stability and incentives for hunting estate, including game breeding, which are to be revised. (p. 115)

Positive incentives for the use of fisheries resources are realized by a long-term allocation of fishery ponds to users. Today 1791 fishery ponds (sites) are reserved for 1004 users who have signed contracts for fisheries management for the period of 10 years. Customers interested in fisheries resources, invest their own funds for the protection and reproduction of fish resources, scientific research and improvement of facilities. During the years 2006-2013 users in these sites invested over 10 billion Tenge (about $67,000,000).

Extensive work to create incentives in the forestry sector was conducted in the framework of the project on "Conservation of forests and increasing forest cover of the territory of the Republic" with the support of the IBRD and the GEF, with allocation of grants. As part of the project, a series of measures aimed at the conservation and restoration of pine forests were carried out near the Irtysh river of East Kazakhstan and Pavlodar regions and saxaul plantations of Kyzylorda region, including phytomelioration of the dried bottom of the Aral Sea. The development of Kazakhstan private forest fund should be considered a real achievement, which has established its legislative prerequisites. Even though its area is still insignificant - 0.4 thousand hectares, but it has increased over the 3 years by 4 times, showing steady growth dynamics. This kind of use of natural resources - private afforestation - is new for Kazakhstan and its development seems to be quite promising. (p. 116)

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| **Kenya** |

Community based wildlife conservancies are playing an increasingly important role in conserving biodiversity supporting an economically important tourism industry and, reducing poverty.More than 70% of all large animal life lives permanently or seasonally outside the 38,000 km2 of protected. (p. 77)

Figure 25 Evolution of the number and area of conservancies in the Kenya rangelands Conservancies differ how they benefit communities. In some cases, revenue is distributed among those who provide services to tourists, through direct payment to land owners in a form of payment for environmental service (PES). In others, revenue is passed through community representatives, with the danger of elite capture reducing the benefit reaching those managing the land. In others still, no direct payment is made but revenue is invested in facilities such as schools and clinics that benefit the whole community. (p. 79)

It is estimated that more than 800 families are benefiting from the PES schemes in MME, and the landowners earn more than US$ 3.6 million annually in payments.The payments to households constitute around 20% (up to 40% during drought periods) of their gross income. Pastoralists use a large share of their PES income to pay for basic needs such as food, clothing, and education. Most of the PES schemes also benefit communities more widely, through conservancy trusts tasked with improving local infrastructure, schools, and health facilities. (p. 91)

There are now private sector and government efforts to promote strategies to enhance community empowerment and sustainable livelihoods as well effective communication, education and awareness on landscape management reduce land degradation with associated loss of ecosystem values. (p. 41)

Some of the initiatives include the Kenya Working Group on Medicinal and Aromatic Plants established in 2002, Community Based Conservation of Medicinal Plants (2004-2008), Network on Traditional Medicines and Medicinal Plants (2005-2008), Capacity Building on Community Based Conservation of Medicinal Plants (2008) among others. (p. 107)

National policy on traditional knowledge, Genetic Resources and Traditional Knowledge Constitution of Kenya article 40(5) Science, Technology and Innovation Policy.

Traditional Medicine and Plants Policy (2010) bill ensure locals communities are involved by research accessing Biologicals materials and their TK through ABS tools (p. 128)

"\*Feasibility studies are being completed for establishing PES in the Sasumua Watershed (PRESA 2012) and more generally for financing green water credits in the Upper Tana Watershed (Green Water Credits 2011). (p. 87)

Until recently, landowners only received a small proportion of wildlife-related income and had no strong incentives to manage the land for wildlife conservation and tourism. Since 2005, though, a number of PES schemes have been set up in conservancies on private land bordering the MMNR. Based on a land lease system, tourists and tourism operators pay the Maasai landowners for access to conservancy land to pursue legally acceptable wildlife use activities such as game viewing and wildlife photography. (p. 90)

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| **Kiribati** |

Development of plans to phase out harmful chemicals (eg. HCFC Phase out management plan, green business initiatives), Development of plans and policies to control i) the over-exploitation of marine resources (eg. sea cucumbers used for income generation) and ii) the fishing destructive methods, Review environment licensing system under the Environment legislation to effectively manage the impacts of economic developments (commercial food processing facilities), Support the existing private and public partnership for the recycling facility through the provision of capacity building and public awareness programs., Support the establishment of community-based conservation initiatives (eg. Mangrove replanting, turtle monitoring, community food security program, and Ecosystem Base Adaptation approach) (p.67)

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| **Lao People’s Democratic Republic** |

Legislation relevant to environmental and forest conservation is currently under revision (Decree no96/PM on Commercial Plantation and Environmental conservation, and Agreement no 0116/DF; regulation on Village forest conservation quality for internal and export). (p. 52)

Local people’s involvement in biodiversity monitoring, PES, and Village Forest Management Agreements has also been promoted, while REDD+ has advanced, particularly with the Lao People’s Democratic Republic being accepted into the World Bank’s FCPF Carbon Fund.

The Environment Protection Fund (EPF) is emerging as an important financier for capacity building and the management of Conservation Forest and Protection Forest which complements well the Forest and Forest Resource Development Fund, other schemes also provide the potential for financing conservation through various payments for forest environmental services initiatives. (p. 7)

Despite the various funding windows, funds have not been sufficient to successfully carry out many of the actions laid out in the 1st NBSAP, and there is a need to develop sustainable finance mechanisms and allocate more funds to high priority actions. (p. 43)

The Environment Protection Fund (EPF) is emerging as an important financier for capacity building and the management of Conservation Forest and Protection Forest which complements well the Forest and Forest Resource Development Fund. The World Bank has mobilized US$ 60 million to Environment Protection Fund (EPF). (p. 59)

In addition, the DEQP has successfully mobilized GEF resources for biodiversity conservation; i.a. the 2015 approved ‘Sustainable Forest and of Southern Lao PDR,’ while Ecotourism in Laos is continuing to grow and represents a successful financing approach to protect nature, while at the same time generating revenue for local people (e.g the Nam Nern Night Safari in Nam Et Phou Louey NPA).

Schemes of various payments for forest environmental services have been included in the draft Forestry Law and Prime Minister Decrees on Conservation Forest and Protection Forest.

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| **Latvia** |

A green budget reform including right subsidies is suggested by “Sustainable Development Strategy of Latvia until 2030”. The Environmental Policy Concept (2014 – 2020) plans for more direct use of the finances of the natural resources tax to the environmental benefit.

Financial compensations for having strict nature protection zones and EU payments for management of the biologically valuable grasslands and Natura 2000 forests for land owners are part of activities dedicated for the Target. (p. 33)

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| **Lebanon** |

Developed a Lebanon-specific community engagement strategy to engage local communities in protecting, maintaining and replicating reforestation efforts. (p. 30)

A women empowerment project is also linked to the Hima and the sustainable use of its resources; the women are supporting their community in activities related to traditional crafts, food products and handmade carpets using goat milk and wool as raw material. (p. 97)

After the initiatives of the local authorities mentioned above, the MoE has included in the draft Protected Areas law that was submitted to the Parliament in 2012 for endorsement a category related to Himas which is defined as a Community Based Natural Resources Management (CBNRM) System that promotes Sustainable Livelihood, Resources Conservation, and Environmental Protection for the human wellbeing. (p. 97)

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| **Liechtenstein** |

Due to governmental budget consolidation over the past few years several subsidies have been cut down or have been removed completely regardless of their effects on biodiversity. New incentives have also been put on hold due to budget consolidation. The only economic sector that still receives considerable financial support is the agricultural sector, including nature as a subsector when it comes to the conservation of rough pastures. Within the countrywide budget cut of the Government the financial contributions to the agricultural sector have been spared. The target should be achieved by 2020. (p. 42)

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| **Luxembourg** |

Contributions aux conventions internationales sur la biodiversité; Aide au développement pour des projets axés sur l’environnement et le principe du développement durable. Une coopération plus étroite avec le Ministère des Affaires Etrangères aidera à encore mieux cibler les aides au développement pour des projets liés à l’environnement. (p. 48)

Réévaluation du PDR (programme de développement rural) pour éliminer les subsides néfastes pour l’environnement; Subventions remaniées dans le PDR (programme de développement rural) pour 2016; minimum 5% des surfaces agricoles comme « zones d’intérêt écologique » en 2015 (« Greening »); l’agriculture conventionnelle a encore des influences négatives sur la biodiversité. (p. 32)

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| **Madagascar** |

Développement des Contrats avec les communautés locales pour les impliquer dans la conservation de la biodiversité dans les aires protégées en contre-partie de bénéfices; partage de bénéfice dans le cadre de la vente de Carbone (ex WCS carbon Makira project) au niveau des communautés, autorités régionales et locales; appui au développement d’une Pisciculture des poissons endémiques pour générer des revenus et enrichir les populations naturels [Rapports d’activités des promoteurs et gestionnaires des Zones Humides (p. 105)

Bien que des efforts réels ont été menés afin d’assurer le financement des différentes actions de conservation de la biodiversité, notamment à travers le développement des fondations, la promotion de l’écotourisme, les initiatives vers le paiement des services environnementaux ; force est de constater que les fonds disponibles sont loin de suffire (p. 123)

Documentation sur la gestion traditionnelle et le DINA (conventions sociales locales)

Conciliation du savoir local (tradipratique) avec les connaissances modernes « Légalisation du légitime »

MIHARI ou Locally Managed Marine Areas (LMMA): 134 organiséeen 36 Associations de gestion.

TAFO MIHAAVO, Réseau national de communautés, 482 communautés de 17 régions de Madagascar concernées ou impliquées dans la gestion et ou la gouvernance des ressources naturelles.

Considération appropriée des connaissances traditionnelles dans le cadre juridique de l’accès aux ressources génétiques et au partage juste et équitable des bénéfices découlant de leurs utilisations (SAGE Fampandrosoana Maharitra –Alliance Voahary Gasy, 2013) (pp. 113-114)

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| **Malawi** |

Although the government encourages use of organic fertilisers, the Farm Input Subsidy Programme (FISP), currently being implemented across the country, has increased the number of inorganic fertilizers users. (p. 30)

The government has been promoting forest' co-management with communities within the fringes of the reserves. Pg. 36 Government is implementing collaborative management in PAs with communities where revenue collected is shared between government and communities. The communities are trained on sustainable use of the resources within the PAs - the achievement of the target is scored as fully achieved. (p. 16)

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| **Malaysia** |

As of November 2012, more than 800 species of medicinal and aromatic plants have been documented through consultation with indigenous peoples in Peninsular Malaysia and 760 plants used in Traditional Knowledge (TK) have been documented through consultation with indigenous peoples in Sarawak. The proposed Access to Biological Resources and Benefit Sharing (ABS) draft legal framework will aid towards implementing Malaysia’s commitment under the CBD. The draft regulatory framework aims to provide a more structured national approach in regulating access to biological resources and TK associated with biological resources by ensuring the fair and equitable sharing of benefits arising from their utilisation. Sabah and Sarawak have already established state legal frameworks in relation to ABS in their respective States. The Sarawak Biodiversity Ordinance was first enacted in 1997 and revised in 2003 to address issues related to biodiversity including ABS and TK. The Sarawak Biodiversity Council was established in February 1998, followed by the establishment of the Sarawak Biodiversity Centre (SBC) in the same year to assist the Council with the implementation of the legislation. The Sarawak Biodiversity Centre (Amendment) Ordinance 2003 mandated the Sarawak Biodiversity Centre (SBC) to among others, initiate intensive biotechnology based research and development on the state’s biological resources, particularly those that have been utilised by indigenous communities, to authorize access to Sarawak’s protected resources and to negotiate sharing of benefits derived therefrom, and to facilitate the documentation of the fast disappearing traditional knowledge of indigenous communities in relation to the utilisation of biological resources. In 2004, Sarawak enacted the Sarawak Biodiversity Regulations to regulate access to biological resources which are declared by the Sarawak Biodiversity Council as protected resources and knowledge supplied by natives. SBC has then set up the Traditional Knowledge Documentation Programme to implement its third function over the period 2013-2015. As at the end of year 2013, SBC has conducted its TK Documentation programme among 15 different indigenous communities, located in 72 locations throughout Sarawak. Of these, communities in 47 locations have begun to actively document their traditional knowledge. These communities are also encouraged to establish their own community nurseries and gardens of useful plants. A community that has successfully turned this activity into an eco-tourism product is the Penan Community of Long Iman, (situated near Mulu National Park, a UNESCO World Heritage site). The community has devised a system where tourists pay a minimal fee to learn about the uses of useful plants in their garden, through a guided tour. The fee collected is channelled towards the maintenance of the garden and as a general community fund. (p. 88)

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| **Maldives** |

The Government has initiated a subsidy scheme for farmers. Farmers can access fertilizers and chemicals through the subsidy scheme. This has potential to increase significantly the use of imported fertilizers and chemicals. (p.51)

Incentives and subsidies to fishermen and farmers given. (p. 81)

Buy back of fisheries gear for shark fishery implemented. (p. 81)

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| **Mali** |

Les mesures incitatives ont été initiées mais leur l’adoption à grande échelle et les effets attendus tardent à trouver le chemin. Les technologies et outils de conservation sont introduits en milieu rural avec un bas niveau d’adoption. (p. 61)

Des études ont été faites par certains centres et ONGs en vue de capitaliser les connaissances et pratiques autochtones en matière de gestion des ressources naturelles. Ces connaissances et expertises des communautés autochtones sont exploitées et utilisées pour orienter les travaux de recherche et de développement. Elles concernent les pratiques et expertises autochtones pour la lutte contre les érosions hydriques et éoliennes, la restauration de la fertilité des terres agricoles, gestion traditionnelle des arbres et arbustes dans les champs, de la faune, etc. Le budget national vient de contribuer financièrement à l’approfondissement des ces connaissances en terme d’appui à la mise en oeuvre de la CDB au Mali. (p. 68)

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| **Malta** |

- There are no Environmentally Harmful Subsidies in place in the current Rural Development Programme (RDP) for Malta, and no such measures are foreseen for the next RDP. Malta is also in line with the Common Fisheries Policy (CFP) as well with Council Regulation (EC) No 1967/2006 of 21 December 2006 concerning management measures for the sustainable exploitation of fishery resources in the Mediterranean Sea (GFCM). Provisions were enacted within the mentioned Acts to eliminate any incentives or subsidies that could threaten the sustainability of stocks. A Study on environmentally harmful subsidies was undertaken at EU level147. Malta is addressed as a case study148 in the extractive industry and building sector (Indirect subsidy to rock extraction in Malta - Lack of full cost pricing). In this example, it is stated that quarrying activities have been on the rise in recent years as have the adverse environmental impacts associated with these activities, especially given the proximity of the quarries to human settlements. The stones (a limited resource of national heritage value) are extracted for free, i.e. there is no charge or tax on stone extraction that would account for the fact that this resource is finite and internalise the environmental externalities (and costs imposed on the community) associated with these activities. This also runs counter to certain some EU commitments in relation to environmental impact assessments, as well as biodiversity and health related objectives. Main options for reform of this indirect subsidy are also provided, such as the introduction of taxes and charges at levels which appropriately reflect the scarcity of the resource and adverse environmental externalities from quarrying activities, as well as alternatives such as the recycling of construction and inert demolition wastes and wastes derived from quarrying. (p. 162)

- Under the previous RDPs, those farmers who committed themselves for a five-year minimum period, to implement “agri-environmental measures” that go beyond usual good farming practice, received in return payments that compensated for additional costs and loss of income as a result of altered farming practices (e.g. due to reduced production). These agri-environment payments are co-financed by the EU, via the European Agricultural Fund for Rural Development and the Member States. (p. 86)

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| **Mauritania** |

Incitation positive ou suppression des effets pervers: Le Mécanisme de Développement Propre (MDP) qui consiste en une structure interministérielle avec une Autorité Nationale. C’est une structure qui vise principalement l’incitation des institutions compétentes à s’engager dans des activités de renforcement des capacités, de conseil, de recherche et développement au bénéfice des opérateurs économiques (p. 61)

\*Projets cogestion: Un autre exemple des mesures incitatives au profit des populations locales est l’implication directe de ces populations dans la gestion des ressources présentes dans les zones considérées. C’est ainsi que dans le Guimakha et le Hodh El Gharbi plusieurs associations de gestion locale des ressources naturelles ont été créées avec l’appui de la coopération allemande. (p. 61)

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| **Mauritius** |

The Draft Environmentally Sensitive Areas Conservation and Management Act (2009, Draft ESA Act) submitted as part of the ESA Study proposes a number of uniform rules for the valuation of lands, enforcement of easements, and the development of other types of incentives for conserving and managing ESAs (p. 42)

New paradigm for Protected Area (PA) management, which fosters (including incentives) private sector involvement in the ownership, and/or management of protected areas (PAs). 100 % done: 2 MoU signed PPP for restoration, survey done (400000 Rs to restore at 5 ha per private area)/PPP with le Vallée de Feney. (p. 53)

Incentive system in place to encourage organic and beneficial traditional farming practices and varieties/breeds.

Two positive incentives in the forestry sector in 2014: PAN project has successfully initiated an innovative financing of forest ecosystem restoration (2013) by private sector partnership through the Corporate Sustainability and Green marketing process (CSR funding from the National CSR committee). 2 MoU signed with the Private Sector. (p. 74)

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| **Mexico** |

Se cuenta con datos de estudios y diagnósticos puntuales sobre la evaluación de los incentivos perjudiciales (p. 104)

Hay una necesidad importante por revisar los incentivos a las actividades productivas del sector primario (p. 108)

Se conocen los incentivos positivos que aplica el sector ambiental, pero no hay un análisis completo de los incentivos de otros sectores y sus impactos sobre el medio ambiente (p. 105)

Los subsidios a los insumos para la producción y los incentivos para las actividades extractivas requieren una evaluación más profunda de su impacto en la biodiversidad y los recursos naturales. (p. 105)

Ha habido avances en el Programa de Pago por Servicios Ambientales Hidrológicos (p. 87)

 - Dstacan los siguientes programas (appendix 9)

 \* Pago por servicios ambientales;

 \* REDD + (sector forestal);

Hay diagnósticos y estudios que rescatan la relación entre diversidad cultural, conocimiento tradicional y diversidad biológica en México, sin embargo es necesario un mayor seguimiento y evaluación continua (p. 113)

Se debe fortalecer la participación activa de las comunidades indígenas y locales en la conservación de la biodiversidad, con un énfasis importante en el conocimiento tradicional (p. 109)

El conocimiento tradicional que se refleja en la conservación y uso sustentable de la biodiversidad por parte de las comunidades indígenas y locales, ha sido documentado mediante algunos estudios pero no tiene un seguimiento y un análisis periódico, y mucho menos existen sistemas de información nacionales (p. 111)

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| **Micronesia (Federated States of)** |

During each of the five stakeholder workshops, participants identified this indicator as not being fully considered in existing workplans. FSM-wide: Need to assess existing programs and policies to determine if they include negative incentives, and involve banks and the private sector in this process. Anecdotally, stakeholders shared that some development programs can/do have adverse impacts on the environment (p. 54)

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| **Monaco** |

p. 9 L’exiguïté de son territoire ne permet pas à la Principauté de développer des activités agricoles ou forestières sur son sol. // p.56 La Principauté de Monaco ne dispose pas de mesures fiscales défavorables à la biodiversité sur son territoire. Elle met en place une série de mesures incitatives adaptées aux enjeux environnementaux de son territoire.

p. 56 Subvention pour l’achat de véhicules propres // Subvention des travaux d’isolation thermique de toitures // Subvention à l'installation de système thermique solaire // Mesure incitative pour les dispositifs de production électrique de type photovoltaïque sur le territoire de la Principauté.

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| **Mongolia** |

- The aims behind such policy changes are to provide a good environment for green development involving tax exemptions on income from more efficient, environmentally friendly equipment, support sustainable use of natural resources and reduce environmental pollution and waste (p. 37)

- A decision by Parliament in June, 2013 ensured that afforestation, forest industry and wooden goods from import shall be exempt from custom tax and VAT until December, 2017. The government acknowledges that this decision will support afforestation and increase the amount of imported wooden goods, and hopefully decrease illegal logging and improve forest conservation. (p. 37)

-Amendments to the water pollution payment law, methods to determine the economic value of clean water services and waste water removal services were approved. (p. 40)

- Renewed legal framework specifically the environment protection law has been emended. Tax incentives and land tenure programmes have been put in place. (p. 60)

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| **Morocco** |

- Des mesures fiscales et exonérations existent déjà comme notamment l’exonération totale et permanente des revenus des plantations sylvestres, non fruitières destinées à préserver les sols de l’érosion due aux vents et aux pluies. (p. 94)

Des projets de réformes sont en cours d’étude pour identifier les meilleures mesures fiscales environnementales lesquelles doivent être appuyées sur des principes environnementaux identifiés dans la Charte de l’environnement (mutualisation des moyens et principe de responsabilité).

- Grâce à l’étude nationale sur la biodiversité, et du potentiel national institutionnel grâce à l’identification de partenaires et acteurs nationaux oeuvrant directement ou indirectement dans le domaine de la biodiversité, ainsi que les compétences dont disposent les uns et les autres (p. 109)

- Le Ministère du Tourisme développe le tourisme durable dans le milieu rural dans deux territoires, en particulier à travers les Pays d’accueil Touristiques (PAT). Le développement du tourisme représente également l’opportunité de mieux valoriser la biodiversité et le patrimoine culturel et historique du Maroc. (p. 84)

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| **Mozambique** |

- In the implementation of the NBSAP, the Government has taken measures to protect the environment by introducing fines and fees. Specifically, the Government continued to charge fishery fees; mining fees and environmental caution for mining activities, doubled the rates of FUNAB and aggravated the rates for conservation areas and hunting (for details, see Table 11). In total, the revenues of the environmental sector amounted 1,048.8 million MZN 2008-2010. This equates to 0.4% of the state budget and 0.1% of GDP. (p. 86)

- Under the Ministerial Order n° 93/2005 of 4 May, the state protects the rights of local communities over natural resources, ensuring the implementation of local initiatives to improve the lives of local communities, supporting and encourages local development. In this way, the state enforces the channelling of 20% of taxes revenues from the forest and wildlife exploitation to the local communities. Since the adoption of the Ministerial Decree No. 93/2005 of 4 May until 2011, about three and a half million dollars had been channelled to 861 beneficiary communities across the country. (p. 82)

- The Government has approved the Strategy of Intellectual Property - 2008 – 2018. Approved the Regulation on Access and Benefit Sharing Arising from Genetic Resources and Associated Traditional Knowledge. Approved the Strategy for Science, Technology and Innovation of Mozambique. (p. 130)

Rights to the conditional use of wildlife and forest resources were devolved to local communities through communal conservancies in 1996 and community forests in 2001. It was estimated that community conservation generated over N$58.3 million for local communities in 2012 and has facilitated the creation of 6,477 jobs and 99 enterprises based on natural resources (NACSO 2013), mainly through trophy hunting, accommodation establishments, and the harvesting and sale of natural resource products and crafts. (p. 3)

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| **Namibia** |

After the agreement of the Nagoya Protocol, Namibia initiated the process to develop a Bill on Access to Genetic Resources and Associated Traditional Knowledge in 2011. The regional and national consultative process was incorporated approximately 170 participants representing government agencies, indigenous and local community members, traditional authorities, conservancies and the youth from the different regions of Namibia. The revised draft bill was finalized in 2012. (p. 32)

In Namibia’s experience, sustainable utilization of wildlife, including through trophy hunting, is the key to successful conservation and benefit-sharing from biodiversity. (p. 37)

Environmental Fiscal Reform process underway through the Environmental Investment Fund (EIF) (p. 41)

National Policy on Community-Based Natural Resources Management (CBNRM): The policy was launched in 2013 and aims to: [...] a) To reconcile rural development with biodiversity conservation; d) Create conditions for the investment in conservation related businesses as an incentive to protect the environment and manage its biodiversity; (p. 34)

The national implementation of the Human Wildlife Self Reliance Scheme has commenced with annual payments to each communal conservancy in Namibia for the purposes of human wildlife conflict management and compensation. Funding for the Scheme comes from the GPTF of the Ministry of Environment and Tourism. (p. 39)

The Game Products Trust Fund (GPTF), established under the Game Products Trust Fund Act of 1997, serves to:

• Make grants to emerging conservancies and wildlife councils for the purposes of implementing and maintaining projects and programmes regarding wildlife conservation and management and rural development;

• Allocate funds to conservancies, wildlife councils and protected areas, and to approved persons, organizations and institutions regarding wildlife conservation and management and rural development;

• Support measures aimed at improving the relationship between people and wildlife; and

• Support improvements in the monitoring, management, protection, sustainable use and development of wildlife resources in rural areas (p. 30)

It allocated an annual average of N$8 million to these activities during the period 2010-2013. The main sources of income for the GPTF are derived from entrance fees to national parks, ivory sales, live export head levies, hunting concessions, live game auctions, and the trophy hunting of problem animals.

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| **Netherlands** |

- The Netherlands have a relatively green tax system. In 2011 green taxes contributed almost 14% to the total tax revenue of the Netherlands. The revenues from green taxes have more than doubled since the late eighties (CBS et al, 2013a). In the policy note ‘Green Growth: for a strong, sustainable economy’ (Min. EZ, 2013c) the government aims for smart use of market incentives. Prices of goods and services should increasingly reflect the external impacts of production and consumption on nature and the environment. A smart combination of pricing (for example in taxation or the Emission Trading Scheme, ETS), innovation policy and selective public procurement will promote more sustainable production and will create markets for sustainable products and services. (p. 61)

- Caribbean Netherlands- There has been no concrete reform of incentives to date. However, the Nature Policy Plan for the Caribbean Netherlands 2013-2017 (Min. EZ, 2013a) aims at mainstreaming of nature conservation and sustainable use in all sectors of society, such as the support for development of sustainable agriculture on the islands. This will require the reform of incentives harmful for biodiversity (p. 61)

- Besides these existing harmful incentives there are also a few new incentives harmful for biodiversity. The European Commission and a majority of European Agriculture Ministers for instance are now looking to gradually dismantle the European milk quota system by 2015. This will further increase agricultural production in the Netherlands and because there is a negative relationship between an increase of agricultural production and biodiversity (Kleijn, 2013) it is expected to have a negative impact on biodiversity if no compensation or mitigation measures are taken. The Dutch manure policy will be strengthened to mitigate the effects of an increase of agricultural production. (p. 61)

In the Netherlands in 2010, large environmentally harmful subsidies were found particularly in the energy, transport and agricultural sectors, representing between 5 and 10 billion euros (PBL, 2011a). The Dutch Government could abolish certain environmentally harmful subsidies at a national level, but for competition reasons this would require agreements at a European or global scale. Examples are subsidies and tax breaks related to delivery vans, red diesel (used in forestry, agriculture, mobile machinery, railways, inland navigation and heating) and the low VAT tariffs on meat, dairy and fish.

- Efforts aimed at increasing sources of finances are particularly focused on the development, wider implementation and acceptance of Innovative Financing Mechanisms and the mobilization and use of private funding sources. This is consistent with the principles of corporate social responsibility and sustainable production and consumption (the polluter pays principle) pursued by the Netherlands. The polluter pays principle is difficult to implement because the relation between biodiversity and pollution is very complex. The government cooperates intensively with industry to develop these principles and to apply them. An example is the platform BEE (Biodiversity, Ecosystems and Economy) an initiative of IUCN-NL and the Confederation of Netherlands Industry and Employers (known as VNO-NCW). Its main goal is to raise awareness among businesses of the importance of biodiversity and ecosystems and mainstreaming natural capital in company policy. (p. 76)

- It remains a challenge to provide sustainable and regular funding to cover the operating costs of the organizations managing the marine and terrestrial protected areas on the six Caribbean islands concerned. To support this important work a trust fund was created by the Dutch Caribbean Nature Alliance (DCNA12) in 2006 and a Trust Fund bank account was setup with the Rabobank in the Netherlands. The capital is locked in for a defined period and cannot be used to solve short-term funding needs. Revenues from the fund are reinvested (not withdrawn from the Trust Fund), and will be until 2016, when a review will take place. A Trust Fund Committee was created by DCNA and provides coordination, leadership and decision making power throughout this process. The Dutch Ministry of the Interior contributes €750,000 annually (until 2016). DCNA also became a beneficiary of the Dutch Postcode Lottery in February 2009. From each annual donation of €500,000 from the Lottery, €200,000 is deposited straight into DCNA’s Trust Fund account. (p. 77)

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| **Nepal** |

- further promotion of participatory forest management and protected area management programs for improved management of biodiversity and livelihoods enhancement. (p. 8)

- The community-based forest and protected area management programmes have not only helped to conserve biodiversity, but have also provided access to resources for local people and contributed to the increased supply of forest products, empowered rural women, poor and the disadvantaged groups, promoted income generation and community development activities, and improved livelihoods of people in rural areas. (p. 38)

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| **New Zealand** |

- Agriculture, which is an integral and dominant part of New Zealand’s economy, is market-driven and has operated without direct subsidies or price and income support for nearly 30 years. There are also no direct subsidies to the fishing industry or to commercial forest management. Subsidy reform initially had a positive impact on biodiversity by reducing the use of fertilisers and pesticides, and decreasing pollution levels in rivers and reducing the farming of land with lower agricultural values. However, with the intensification of agriculture, especially dairy farming, in recent years, pollution and biodiversity concerns have renewed. (p. 24)

- Market incentive tools are also used. The Emission Trading Scheme (ETS) covers all sectors as of 2013. However, not all sectors have obligations to surrender units, e.g. agriculture just has to report on levels of emissions. Applied to forestry, it encourages the replanting of forests, mainly as production forests, and the promotion of regeneration of shrublands. The ETS also limits the ability to deforest areas of forest land and there are financial penalties where Crown cover drops below 30% of a hectare and/or areas are reduced by more than 2 hectares within a 5-year period. Two additional schemes exist as an option to earn revenue from carbon forests (Permanent Forest Sink Initiative and the Afforestation Grants Scheme). (p. 24)

- Ecological compensation, encompassing biodiversity offsets and mitigation, is increasingly being offered in New Zealand as a form of environmental redress and is set as a condition of approval for development to occur. Brown et al. (2013) investigated compliance with 245 conditions relating to ecological compensation set under the Resource Management Act across 81 case studies. They found overall compliance in 64.8% of cases, demonstrating that the anticipated benefits from ecological compensation mechanisms are not being achieved in approximately one-third of cases. (p. 25)

- Guidance on Good Practice Biodiversity Offsetting in New Zealand is to be released in early 2014 as a non-statutory document to inform developers and decision-makers about good practice in demonstrating no net loss via a robust biodiversity offsetting process. It is supported by a series of detailed technical resources that are intended for offset designers, and practitioners will provide tools to address the drawdown of natural capital associated with development projects. (p. 25)

- The New Zealand Government is aiming to mobilise financial resources for biodiversity from beyond public funds. To that end, in 2012/13, there was substantial growth in the number of commercial partnerships and engagement in conservation. Revenue from commercial partnerships increased by 59% from 2011/12, enabling a wide range of conservation work to be undertaken. The Department of Conservation’s current major commercial partners are Air New Zealand, Dulux, Fonterra, Genesis Energy, Kathmandu, Mitre 10, and New Zealand Aluminium Smelters. The partnership with Air New Zealand supports new conservation programmes around the National Parks Great Walks network and provides transport during translocations of threatened species around the country. Individual conservation projects are also supported in partnership arrangements. For example, the Whio Recovery Programme is run in partnership with Genesis Energy and is showing impressive results—in 2012/13, more than 6,000 predator traps were set in whio breeding areas, with 312 ducklings fledging safely, which is up from 212 in 2011/12. (P. 58)

- In addition, there are more than 75 community-based biodiversity sanctuaries in New Zealand, which are primarily community led. These aim to eradicate the full suite of pests (or achieve near-zero pest densities) from their chosen areas, reintroduce missing species (including many rare and endangered species), and involve local communities in their restoration. In 2012, there were 47 mainland sites totalling 37,230 hectares and 16 near-shore or freshwater islands totalling 18,250 hectares. Kiwis for Kiwi is an initiative for New Zealanders to help protect kiwi and the places in which they live. There are more than 80 community-led projects underway, many of which involve iwi (Māori tribes). (p. 22)

- New Zealand has national legislation in place that recognises tangata whenua (indigenous communities) and their Mātauranga Māori (the traditional knowledge base that underpins Māori culture and identity). The Crown and various Māori iwi are progressively working through Treaty of Waitangi settlements to further recognise and provide for specific iwi values in legislation. Two examples of this are the comanagement provision of the Ngai Tahu Claims Settlement Act 1998 and the Waikato-Tainui Raupatu Claims (Waikato River) Settlement Act 2010. The negotiations are providing Māori with increased opportunities for involvement and decision-making over important natural and biological resources through both the return of land to Māori ownership, and co-management and relationship agreements (p. 52)

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| **Niue** |

- Government currently provides a fuel subsidy for local Niueans with aluminium boats for fishing. This was originally introduced to “level the playing field” for local artisanal fishermen when a fishing processing factory began operating in Niue and commercial long-liners, paying no local fuel tax and selling their by-catch into the local market at discounted prices. The subsidy has remained in place since the closure of the factory, and has partly served to keep people fishing in the face of rising fuel price. There is no suggestion that the subsidy has had any significant impact on biodiversity as local fishermen are from around the island, small numbers of highly migratory fish like tuna and wahoo which move widely around the Pacific. There are no plans to phase out this subsidy. (p. 21)

A form of positive subsidy for the artisanal fishery has been the ongoing programme to place and maintain Fish Aggregating Devices (FADs). These serve to aggregate the small fish on which the larger pelagic fish feed and take the fishing pressure from canoes and powered boats off the areas immediately adjacent to the coast.

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| **Norway** |

Some grant schemes may have negative impacts on biodiversity. This problem was reviewed in a report commissioned by the Ministry of Finance on central government grant schemes that may have negative environmental impacts. However, many grant schemes have positive effects. For example, grants can be paid towards the management of selected habitat types and priority species, thus safeguarding biodiversity. More than 500 hay meadows are now being managed with the help of funding from the Norwegian Environment Agency. There are also a number of important grant schemes in the agricultural sector. (p. 89)

The report from the expert committee appointed to review the values related to ecosystem services in Norway includes proposals for measures in certain sectors, for example forestry and agriculture, that are relevant to Aichi target 3. Implementing these will require the involvement of several sectors that are responsible for important economic instruments. A broad-based public consultation process has been held on the report’s conclusions and recommendations. The Government will use the responses that have been received in deciding how to follow up the work and recommendations of the committee, including the issue of the use of incentives and subsidies. The Government will appoint a green tax commission to review options for a shift to a taxation regime that provides greater incentives for green efforts. Norway is also supporting international efforts that are relevant to Aichi Target 3. Through the Nordic Council of Ministers, Norway has provided active support for reforming and reducing environmentally harmful subsidies, for example by producing and distributing the report Reforming environmentally harmful subsidies: How to counteract distributional impacts, which provides advice and recommendations based on a large number of cases, including examples drawn from both developed and developing countries. (p. 90)

As a state party to ILO Convention 169, Norway has implemented the consultation procedures it specifies. The Norwegian consultation arrangements establish the right of the Sami, the indigenous people in Norway, to be consulted in matters that may affect them directly. To ensure that this work is carried out satisfactorily, the Government and the Sámediggi (Sami parliament) reached agreement in 2005 on the procedures to be followed for consultations between central government authorities and the Sámediggi. These apply to the Government and to ministries, directorates and other subordinate agencies. The consultation procedure was followed during the preparation of the 2009 Nature Diversity Act. The adoption of the Nature Diversity signalled the start of a new era in Norwegian management of natural resources. The purpose of the Act is to protect biological, geological and landscape diversity and ecological processes through conservation and sustainable use, and in such a way that the environment provides a basis for human activity, culture, health and well-being, now and in the future, including a basis for Sami culture. Section 8 of the Act requires official decisions that affect biological, geological and landscape diversity to be based on scientific knowledge to the extent reasonable. The authorities must also attach importance to traditional knowledge acquired through the use of and interaction with the natural environment, including traditional Sami use, and that can promote the conservation and sustainable use of biological, geological and landscape diversity. To meet Norway’s commitments under the Nagoya Protocol, regulations on traditional knowledge associated with genetic resources are being drawn up under the Nature Diversity Act. The 2005 Finnmark Act established the Finnmark Estate, governed by a board with representatives from the Sámediggi and Finnmark County Council. Management responsibilities for national parks and other large protected areas have recently been delegated to the local level, which gives the municipalities involved a greater sense of ownership and responsibility. The management bodies include representatives from municipalities and county councils, and also from the Sámediggi in areas where there are Sami interests. (p. 110)

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| **Pakistan** |

- The subsidy on electricity for farm tube wells has been withdrawn, which was a major cause of ground water depletion (p. 35)

- Positive incentives to community for conservation of wildlife for sport hunting have been a big success and number of such sites is growing (p. 36)

- Swat a princely State in northern Pakistan until 1969 is richly endowed with precious temperate forest that was sustainably managed by the State. After meeting bona fide needs of local communities, the surplus was marketed as revenue for the State. After the merger of the State with Pakistan, local communities claimed their rights over these forests and government failed to exercise its control over forest reserves leading to rapid deforestation and degradation. It was not until 1975, that the forests and non-cultivated lands were declared government property and local communities were entitled to 60 percent of the share from commercial sales. However, the villagers continued to resist the governmental control being the de facto owners and forests continued to degrade due to stealing of trees for timber, fuel wood, and grazing of livestock owned both by locals and migratory pastoralists. While the Joint Forest Management has been successfully practiced in India since long, Pakistan has just made a beginning by piloting it in one watershed covering 6300 ha in Miandam valley. A Joint Forest Management Committee (JFMC) has been constituted by the stakeholders of seven compartments. The Committee has controlled smuggling of timber from the valley and decided to salvage dry and wind fallen trees so that the local communities could get some income and create jobs. The Committee has also banned the traditional practice of leasing pastures to migratory pastoralists and put in place a system of rotational grazing for local communities. Consequently there is profuse natural regeneration in degraded forests. The Committee has also imposed complete ban on poaching of wildlife. The medicinal and aromatic plants (MAPs) that were previously improperly harvested and processed are now harvested in a sustainable manner whereas the improved processing and marketing is brining better economic returns. The success of this pilot JFM brings hope for improvement of the health of forest ecosystems and economic wellbeing of the local communities. (p. 52)

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| **Paraguay** |

Law 2002/02 amending several articles of Law 1863/02, which establishes the Agrarian Act in Art. 10 Prays, will not be considered unproductive latifundia areas of natural forests or implanted with this it puts an end to decades of perverse incentive to consider forests unproductive and thus subject to agrarian reform and colonization. Therefore landowners to prevent the invasion of landless have deforested thousand ha. in the Eastern Region of the country to show that their properties were not unproductive. This new Agrarian Statute puts an end to an unfortunate situation. Paraguay currently has three types of economic incentives: a.- market-based, b.- not market-based instruments and fiscal c.- aimed directly and indirectly to the conservation and sustainable use of biodiversity. In addition the country as public expenditure budget allocates financial resources to the environment. Meanwhile, there is international cooperation funding for conservation of natural resources and the environment. (p. 85)

A.- As for market-based mechanisms, it has the "Payment for environmental services" that delineates the economic compensation to properties with forest resources and pastures. The Republic of Paraguay enacted in 2006 No. 3001 Act "APPRAISAL AND REMUNERATION OF ENVIRONMENTAL SERVICES" which aims to promote the conservation, protection, recovery and sustainable development of biodiversity and natural resources the country, through the evaluation and fair, timely and appropriate compensation for environmental services. He is currently regulated the protection of forests, which is considered as a mechanism for avoided deforestation. It is also regulated the protection of natural grassland ecosystem. The benefits of environmental services may be economic, ecological or sociocultural and directly affect the protection and improvement of the environment, promoting a better quality of life for residents. Includes reserves of natural capital, combined with capital services and manufacturing human, produce benefits in humans (DSA 2016). B.- Paraguay has incentives not based on the market through donations designed to finance projects and activities aimed at the conservation and sustainable use of biodiversity. The financing mechanisms include the debt swap between the governments of Paraguay and the United States "Fund tropical forest conservation Paraguay." On the other hand, the Small Grants Program UNDP allocates funds for conservation projects of local communities and non-profit organizations. Finally, there are private projects in Paraguay utilization of biodiversity resources demonstrating that these activities generate financial resources that can be allocated for the management and conservation of biodiversity. Examples include the palmetto and yerba mate. C.- Regarding fiscal instruments, Paraguay has a tax deduction for private protected wilderness areas. This is set to No. 352/94 Law "On protected areas" and stipulated in Article 56 thereof. (p. 86)

The MOPC has also increased its budget for the purchase of certificates of payment for environmental services and has closed the first contract between the Ministry of Public Works and Communications and the Firm Chololo Agroindustrial SA, for the purchase of environmental services in the form of purchase 1% of the cost of an infrastructure project, totalling 1,322,764,520 guaraníes, equivalent to 399 hectares of forest BAAPA for a period of 3 years.

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| **Peru** |

Ley N° 29644, que establece por un periodo de 10 años beneficios tributarios en las inversiones en estanques de cultivo y canales de abastecimiento de agua. (p. 168)

Peru cuenta con sistemas de incentivos nacionales para que las comunidades indígenas y locales mantengan sus conocimientos y prácticas tradicionales e innovaciones (p. 138)

Se considera que con la ratificación del Protocolo de Nagoya y su entrada en vigor, se cuente con apoyo internacional para dicho control.

Las estadísticas registran la permanencia significativa de las lenguas indígenas andinas en los espacios sociales rurales de determinadas regiones y de las lenguas de los pueblos amazónicos (p. 13)

Perú ha logrado avanzar en 6 elementos del Programa del Trabajo del Artículo 8j, a través del cumplimiento de 10 tareas.

La estrategia cuenta con varias actividades vinculadas al art. 8j.

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| **Philippines** |

The Philippine Environment Partnership Program (PEPP) is a partnership program with industries, in cooperation with the other environment-related agencies, which was established in 2003 pursuant to DENR Administrative Order 2003-14. It recognizes industries (individual firms and industry associations) that voluntarily selfregulate and demonstrate superior environmental performance through awards and incentives. Awardees benefit from relaxed reportorial requirements in terms of frequency of submission, longer validity of permits and simplified requirements for securing an Environmental Compliance Certificate (ECC) for expansion projects. In 2013, the first ever Protected Area Recognition (PAR) Awards for exemplary work in PA management were given by the DENR to Pas listed in Table 16. The awards were given to PA Superintendents and staff for their “impressive efforts, initiatives and innovative practices”. Similar awards and recognition have also been given to MPAs since 2007 in an effort to promote good standards, practices and champions in the management of coastal and marine resources. (p. 58)

Other biodiversity- related programmes, among them the USAID-funded Biodiversity and Watersheds Improved for Stronger Economy and Ecosystem Resilience (B+WISER) help generate financial incentives and build capacity to address the drivers of biodiversity loss and deforestation. In addition, DENR Administrative Order 2010-16 established the “Adopt a Wildlife Species Program” to encourage the private sector and civil society to participate in the conservation of threatened wildlife resources and prevention of species extinction through in situ conservation Table 16. Protected area recognition awards. Participants in the Programme are incentivized through tax exemptions that they may claim in accordance with Bureau of Internal Revenue (BIR) regulations. (p. 59)

Philippine policies and programmes allow for opportunities to provide local communities with sustainable sources of funds for PA management and support for biodiversity-friendly livelihood activities. Because of these, communities are incentivized to protect biodiversity in their areas to maintain the ecosystem services that they provide. Twenty years since the passage of the NIPAS Act, the IPAF collection has reached Php 220 million, with majority of the funds coming from top-earning PAs (Table 11). (p. 46)

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| **Poland** |

P. 10 and 83 - Data on economic incentives harmful to biodiversity are incomplete. The majority of institutions do not carry out such analyses. In a survey (CAWI) conducted in 2013 on a sample of 33 financing institutions, which support environmental protection in various aspects, including biological diversity, over 80% stated they had not carried out analyses on the elimination or reform of subsidies harmful to biological diversity.

P. 83 - An example of negative subsidies is subsidising farmland drainage, which is in conflict with the national environmental and water policy and which neutralises other positive steps towards aims such as small-scale water retention. From the point of view of biodiversity conservation objectives, water management on farmland should include mainly the irrigation functions of melioration systems and measures that enhance water retention. In 2010, among 6,421,000 hectares of meliorated land in Poland only 414,000 (6.4%) had water retention equipment and irrigation was conducted only on 105,000 hectares. In 2011, the situation was no different. Numerous melioration works were financed under the RDP, the majority of which, however, served water drainage rather than retention.

P. 83 - significant financial incentives that have a positive impact on the sustainable use of biodiversity have been employed in Poland, e.g. direct payments for farmers in the framework of the agro-environment scheme of the RDP. The impact of the RDP agro-environmental scheme on the agricultural sector should be regarded as significant.

P. 83 - Financial incentives conducive to biodiversity conservation in agriculture will also be provided under the 2014-2020 agro-environmental and climatic programme of the RDP. Moreover, the draft programme includes: pilot support for biodiversity-friendly enterprises, the development and implementation of programmes for job creation in services for the conservation and sustainable use of biological diversity, and the implementation of instruments that support traditional practices of sustainable use of biodiversity resources by local communities.

p. 87 - Water-related and environmental measures implemented under the 2007-2013 OP FISH [...] their objective is to compensate producers for the use of traditional production methods that support the protection and improvement of the state of the environment and biodiversity, as well as to promote organic production in the Polish aquaculture sector. The amount of payments made under such water-related and environmental activities from the beginning of the programme reached over PLN 276 million (over USD 93 million).

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| **Portugal** |

Aprovada pela Assembleia da República uma proposta de Lei da Reforma da Fiscalidade Verde, que tem como objetivo “promover um novo enquadramento fiscal e parafiscal, através do desenvolvimento de mecanismos que permitam a internalização das externalidades ambientais”, numa base de neutralidade fiscal (ver meta 4)

São concedidos incentivos para a conservação da biodiversidade através do PRORURAL à agropecuária, pelo FEADER.

São concedidos apoios para redução ou eliminação do uso de fertilizantes, herbicidas e pesticidas, para a redução do encabeçamento, a manutenção de áreas com vegetação autóctone, a conservação dos pomares tradicionais dos Açores e a proteção da raça autóctone Ramo Grande. Os pagamentos agroambientais têm funcionado como incentivos positivos para a conservação e utilização sustentável da biodiversidade;

O regime jurídico da conservação da natureza e biodiversidade cria mecanismos regionais complementares para compensar os proprietários dos terrenos e os agricultores nas zonas abrangidas pela aplicação das Diretivas Aves e Habitats, contribuindo para a gestão eficaz da RN2000, estabelecendo apoio técnico e financeiro à manutenção e recuperação da biodiversidade, nomeadamente para a manutenção e recuperação de habitats relevantes para a proteção da biodiversidade, de espécies protegidas prioritárias, florestação e rearborização de AP e das faixas de proteção dos leitos dos cursos de água e manutenção e reabilitação das AP classificadas como paisagem protegida.

O regime jurídico e programas tem incentivado a conservação e a utilização sustentável da biodiversidade

Em 2012, as restrições de natureza orçamental ditaram uma descida face ao ano anterior, tanto na ajuda bilateral, na ordem dos 9,9%, como na componente multilateral, em 13,9%, tendência que se acentuou em 2013.

Entre 2010 e 2012, a componente Donativos da APD bilateral apresentou uma tendência decrescente

Desenvolvidos os Quadro de Ação Prioritário (PAF) para a RN2000 dos Açores e da Madeira para mobilizar fontes de financiamento durante o período 2014-2020.

Outros fundos europeus, como o LIFE, o FEADER, FEDER, FSE, Fundo Europeu das Pescas (FEP) e o Horizonte 2020 (para a investigação e desenvolvimento) para financiar ações de conservação da biodiversidade.

Aprovado pela RCM nº 196/2005 “Visão Estratégica para a Cooperação Portuguesa” para mobilização de recursos internacional.

Conceito Estratégico da Cooperação Portuguesa aprovado pela RCM nº 17/2014224, documento orientador da cooperação portuguesa para o período 2014-2020

Devido as restrições de natureza orçamental os recusrsos financeiros foram reduzidos em 2013 em relação aos anos anteriores. Due to constraints of the budget, financial resources were reduced in 2013 compared to previous years.

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| **Republic of Korea** |

Since the initial decision on ecosystem conservation cooperation charge (Natural Environment Conservation Act, Article 46-1) to be 250 KRW/m2 in 2001, it has remained unchanged. Considering loss of biodiversity and ecosystem service value due to development, reasonable adjustment is necessary. The amount of charge should be readjusted every year through official notification. Forest Resource Replacement Charge, which has a similar concept to Ecosystem Conservation Cooperation Charge, the charge is 3,070 KRW/m2 for semi-conservation mountain area, 3,990 KRW/m2 for conservation mountain area and 6,140 KRW/m2 for alteration restriction zone. These figures are about 10 to 25 times of that of Ecosystem Conservation Cooperation Charge as of 2013.

Establishing secure foundation for promoting biodiversity policies by launching so-called ‘National Biodiversity Conservation Fund’ in 2017 with comprehensive efforts of the government, public and private business sectors. Using the fund for implementing National Biodiversity Strategy, protection of wildlife and habitat and raising the public awareness (51-52).

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| **Romania** |

Financial compensations for Natura 2000 sites on a voluntary basis and EU payments for management of the biologically valuable grasslands and Natura 2000 forests for land owners are part of activities dedicated for the Target 3. (p. 44)

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| **Russian Federation** |

Legislation of the Russian Federation provides guarantees to indigenous peoples in exercising their traditional economic activities, relevant to the conservation and sustainable use of biodiversity. On the territories, which are places of traditional residence and traditional economic activities of indigenous minorities, the obligations of companies to take into account the interests of indigenous peoples in its business activities and to compensate the damage to habitat and biological resources are secured. (p. 80)

In 2010 – 2013, the legislation governing the implementation of the rights of indigenous peoples to hunt, to use forests and fisheries has been adopted. During the project implementation in the Bikin River Valley, the indigenous population - Udege – obtained a possibility of the long-term traditional use of natural resources, as well as improvement of their living conditions. (p. 80)

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| **Rwanda** |

- Promotion of organic fertilizers use (through Girinka program), a policy of one cow per poor family; composting technologies dissemination to replace harmful chemical fertilizers in order to minimize or avoid negative impacts to soil fertility and human well-being. Breeding ruminants zero grazing has been extended at country level. Community programmes have been developed around PAs aiming at reducing encroachment in search of forest products, water, beekeeping etc. For example, support to planting bamboos as raw material that people use to harvest in parks. Cooperatives surrounding lakeshores, riverbanks have received incentives for developing alternative livelihoods. In exchange, they ensure maintenance of rehabilitated buffer zones on lakeshores and riverbanks. (p. 83)

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| **Saint Lucia** |

Subsidies that reduce the cost of fisheries operations and those that enhance revenues make fishing enterprises more profitable than they would be otherwise and could be contributing to overexploitation of fishery resources.

Invest Saint Lucia, the agency charged with the responsibility to develop business and investment activities, seeks to encourage businesses to invest in new and existing green technologies and strive to conduct operations that are beneficial not only to their operations in terms of profit, but also contribute to sustainable development as a whole. The agency particularly highlights biodiversity in its portfolio of investment opportunities for the island with special emphasis being placed on medicinal products from herbal medicines. (p. vi)

Businesses that are facilitated by Invest Saint Lucia are encouraged to invest in new and existing green technologies and must strive to conduct operations that are beneficial not only to their bottom line, but to sustainable development efforts and the benefit of all Saint Lucians. (p. 66)

Hence, appropriate fiscal and economic incentives will be formulated and implemented to support and promote private sector and civil society involvement. (p. 38)

In the agriculture sector, the Agricultural Incentives Regime developed by the Ministry of Agriculture promotes mainstreaming at all levels (national, sector and community). Community level mainstreaming is also promoted through other voluntary agricultural related incentives programmes such as Fair Trade, Global Good Agricultural Practices (GAPs) and Leadership Enhancement in Agriculture Programme (LEAP). Incentives to promote mainstreaming of biodiversity issues in the tourism sector and industry include the use of global environment awards such as Green Globe and ISO 14001, Environmental Management Systems (EMS). (p66) [High effectiveness p. 75]

Under the Invasive Alien Species (IAS) project, monetary incentives have been given for sightings of the alien iguana, which is a threat to the native iguana. [Effectiveness: moderate] (p. 75)

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| **Saint Kitts and Nevis** |

The concept of the Green Economy has been dovetailed into the GSKN’s ‘home grown’ approach/strategy for debt management and wider economic reforms. This new economic course is expected to provide valuable livelihood opportunities in agriculture, alternative energy and tourism. (p. 11)

By 2020, the Ministry of Sustainable Development will have an increased role in the granting of incentives to activities based on biodiversity related sustainability principles: Albeit indirectly, the GSKN is granting concessions for green energy alternatives as part of its thrust to promote SKN as the World’s First Sustainable Island State. The pursuit of green/clean energy interventions reduce can potentially reduce environmental risks. (p. 42)

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| **Sao Tome and Principe** |

Mise en oeuvre des projets REDD et l’obtention de certificats de réduction des émissions dues à la déforestation et dégradation des forêts (p. 56)

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| **Samoa** |

The NESP 2013 – 2016 strongly advocates for the effective participation and close collaboration between MNRE and other Government agencies on one hand, and villages on the other, to ensure success. This is already widely recognized but should be strengthened even more, with more innovative ideas that generate benefits to surrounding and land owning communities. (p. 44)

Seriously lacking are activities to preserve traditional knowledge and practises involving the use of biodiversity. Having said this, banning unsustainable traditional fishing practises are regular themes in village sustainable fishery management plans, and in some cases, land use practises. (p. 45)

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| **Saudi Arabia** |

– The equivalent of the third Aichi Target in the kingdom seems weak, out of date and needs to be updated, although it has been making progress for the reorganization of some of the mechanisms related to the agricultural sector. The data shows that there is a reduction in the amount of agricultural subsidies granted in the past eleven years; however, there must be a change in the type of subsidies granted. (p. 71)

There is also a growing development of mechanisms to regulate the incentives related to water and energy.

Strategy for the updating and enforcement of environmental legislation to preserve biodiversity in Saudi Arabia states the importance of incentives to encourage compliance with national legislation, and included a national index measuring the economic incentives that affect biodiversity.

The Agricultural Development Fund decreased the amount of agricultural subsidies granted since 2005, and started developing organic agriculture, and water efficient cultivation systems. Positive incentives were developed, with the decrease of the amount of subsidies granted for chemical fertilizers, and well digging; and pastoral subsidies were increased so as to develop sustainable pasture. (p. 72)

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| **Senegal** |

- Dans le secteur de la pêche, les programmes d’incitation des pêcheurs à la reconversion et à l’achat de navires semi industriels par PRAO Sénégal pour un déstockage du parc peuvent contribuer à une réduction de la pression sur les ressources halieutiques. (p. 81)

- Dans le secteur forestier, l’Etat a pris l’option de l’aménagement participatif des écosystèmes forestiers de certaines parties du domaine classé comme du domaine protégé. (p. 81)

- Dans le secteur des mines, avec les Etudes d’Impact Environnemental et Social l’élaboration de plan de réhabilitation des sites exploités et le développement de la RSE, il y a de plus en plus une incitation des industriels à une meilleure prise en compte de la conservation de la biodiversité. (p. 81)

- Dans le secteur de l’élevage, l’état poursuit le programme d’intensification et de conservation génétique des races locales. (p. 81)

- Le projet PACT-Biodiv vise à renforcer l’état de conservation de la biodiversité dans les AMP à travers la valorisation des savoirs locaux et du patrimoine culturel et leur intégration dans les systèmes de gestion et les cadres juridiques relatifs à la gestion des AMP. (p. 94)

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| **Serbia** |

Within the UNDP/GEF project “Ensuring financial sustainability of the protected area system of Serbia”, a financial analysis of individual protected areas has been performed in cooperation with the managers of the protected areas, as a basis for the elaboration of the Plan for sustainable financing of protected areas system in Serbia. A financial analysis of protected areas on the territory of AP Vojvodina is implemented at the beginning of the calendar year in order to identify the amounts required for co-financing of project activities; Financial plans are enacted in conformity with medium-term plans and annual management programmes. (p. 96)

In conformity with the Law on Incitements in Agriculture and Rural Development, the Rules on Incentives for the Conservation of Animal Genetic Resources and the Rules on Incentives for the Conservation of Plant Genetic Resources have been enacted. (p. 98)

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| **Seychelles** |

Overall Progress: Very limited. There is some awareness that certain existing incentives, for example in the fishing and tourism industry, may have negative ramifications for biodiversity status by for example maintaining otherwise uneconomical fishing capacity, but no detailed assessment has been undertaken as yet. The Government’s Blue Economy documentation (GoS 2014) does recognise the need to address this aspect in marine and coastal economic activities. (p. 83)

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| **Sierra Leone** |

The most influential are policies predicated on incentives, such as subsidies and credits for agrochemical inputs, extension programs, credit policies and marketing standards; that support the adoption of capital and energy intensive inputs and technologies. For example, extension programs in many countries tend towards the adoption of uniform crop varieties for planting and thus the elimination of diversity. Examples are the wide scale adoption of NERICA rice varieties and improved cassava and sweet potato cultivars. Policy directions for large scale clearing of land in various places countrywide for the establishment of commercial farms and mining have increased economic benefits, while inducing biodiversity losses and unsustainable land use. (p. 68)

Export bans on timber were unsuccesful. Instead land lease rent, payment of fees and royalties for harvest products was introduced. Timber transport is monitored, protect over-harvested trees, conduct carbon stock assessments, chimpanzee population surveys, implementation of separate wildlife and forestry policies. (p. 94)

However, there are steps being taken at Gola, WAPF and Loma forest reserves to develop carbon trading potentials into biodiversity conservation that will benefit local communities. (p. 116)

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| **Singapore** |

Singapore does not provide any incentives or subsidies that could have harmful impact to biodiversity. (p. 61)

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| **Solomon Islands** |

- The architecture of the updated NBSAP is developed to reflect a resource mobilisation plan, where it compliment and reciprocate the NDS. It follows that a draft resource mobilisation plan (2014-2018) has now in place. In the resources mobilisation plan we viewed the traditional funding mechanism to continue providing for the implementation of the NBSAP. This includes the GEF, Bilateral and multilateral agencies, central governments, business and international non-governmental organizations. It follows that, since the NBSAP accommodated other convention we also anticipate drawing funds from other mechanisms, such as the adaptation fund, the Nagoya fund and others. We will continue to make effort to influence aid agency refined policy to ensure environmental issues is reflected in their policy. It follows that research such as the PES, Bio prospecting, tourism Fee and water fee provide initial step for developing an environmental fund to generate internal revenue to fill financial gaps that might not be eligible to be funded under the traditional funding mechanisms. In general there has been an increase of fund by proportion each year towards environmental protection. (p. 77)

- Progress has been made towards conducting of the PES feasibility study e.g. the REDD+. This may provide alternative revenue to substitute logging and eventually phasing it out. The Ministry of Tourism is promoting ecotourism and a few feasibility studies were also conducted. (p. 72)

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| **Somalia** |

- There is a great evidence of local communities’ participation in activities of biodiversity conservation and sustainable use. As an example the level of local environmental awareness is extremely high particularly anthropogenic factors such as the collapse of large management system and institutions. The rise of charcoal burning and grass harvesting. The main environmental conservation and rehabilitation initiatives being undertaken voluntary by the communities associated with controlling or preventing charcoal burning, rain water harvesting, grass harvesting and wildlife conservation and protection of marine resource. (p. 48)

- There is evidence of good intentions for local communities’ actions taken. The success stories need to be scaled up and communicated as part of package for education and awareness rising taken on board in the future. (p. 65)

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| **South Africa** |

- Tax incentives available to landowners who enter into contractual arrangements to formally protect their land, including income tax incentives and property rates incentives – these could be further strengthened. Some perverse incentives discouraging biodiversityfriendly land use remain – further work required. (p. 87)

- Biodiversity Management Plan for Pelargonium Sidoides developed (Question 7). Community-based project on sustainable harvesting of Aloe ferox for bioprospecting and biotrade initiated in the Eastern Cape Province. Also see Target 16. (p. 98)

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| **South Sudan** |

In some sectors, there is some revenue accrued to government accounts from biodiversity use. While opportunities exist for maximizing the contribution of biodiversity to national development, these are constrained by many natural resource policies and laws which are presently ineffective because they have not been passed by Parliament. It is therefore imperative that every effort is made to expedite the approval process of such enabling instruments. It will also be necessary to develop human resource capacity but more importantly undertake valuation studies of protected areas and other potentially important income generating biodiversity hotspots. (p. 80)

Because of the need to conform to the new Constitutional dispensation, many of the country’s laws including biodiversity related laws are currently under review. Most of the biodiversity related laws are at various stages of development. Some have been finalized awaiting Parliamentary approval and Cabinet approval. These are referred to as Bills and Draft Policies in this report. Some are still being developed at the ministerial/sectoral level. These are referred to as Draft Bills and Discussion Drafts in this report and indicated as such. (pp. 11-12)

South Sudan may not have achieved much so far under this target. However, as the country moves out of insecurity and instability, there will be a need to test various schemes of incentives in order to identify and promote best practices which are suitable for the country. (p. 80)

Projects on payments for ecosystem services (PES), for example, could be tried by supporting in kind or in cash local communities to protect local forests. The private sector could also be encouraged to implement corporate social responsibility strategies where they derive benefits from biodiversity services. South Sudan is already implementing a system of sharing revenue between National and subnational levels of the government. This concept could be extended to the management of natural resources including biodiversity. As of now, the biggest bottlenecks include lack of knowledge, appropriate technology and human capacity to promote such incentive measures.

Financing for biodiversity conservation: The Government of South Sudan depends almost exclusively on petroleum revenues to fund its operational and development budgets. Given the volatile fluctuations in international prices of petroleum products, it is easy to see that Government operates with a very stringent budget concentrating on more urgent priorities. The biodiversity sectors need to begin to look at alternative sources for financing their activities.

A number of bilateral donors are supporting South Sudan in the field of sustainable natural resources management (including water management) and livelihood security. Details of these are included in Part III of this report. Climate change and environment are considered as cross-cutting issues by some of them. Apart from these examples other governments such as Norway (sustainable forestry, hydro power, and oil), Germany (through GIZ), Sweden, Switzerland and Denmark are active or will be active in this broader sense to support biodiversity programmes. All these sources of funding should be explored for supporting NBSAP recommended activities.

The country’s economy is fragile having only recently emerged from decades of a long war. (p. 15)

Conservation Financing Funding based on annual budgets presented to the Ministry of Finance is inadequate and not sustainable. Alternative financing strategies that provide sustainable sources of funding for the Wildlife Authority are required to assist towards the path of sustainable conservation financing. (p. 33)

The [pending Forest Bill 2009] also establishes a National Forest Fund (NFF) to be managed semi-autonomously to support forestry research, education and protection of forest biodiversity and heritage. It devolves forest management by making provisions for structured community participation in forests associations; and for effective protection by armed forest guards. The enactment of the Bill will ensure that the existing shortcomings in the current forest regime are addressed and more significantly will firmly establish the SSFC [South Sudan Forest Commission]. (p. 53)

Traditional financing for biodiversity conservation revolves around the use of Government expenditure and overseas development assistance (ODA) for biodiversity conservation. As South Sudan matures as an independent nation, there is need to begin monitoring and recording the level of Central Government support to biodiversity conservation related activities in the various sectors. (pp. 92-93)

Another component of public sector investment to biodiversity conservation is through donor projects. This budget support through donors can be substantial and should be monitored and recorded.

There are a number of other innovative financing mechanisms that the country can use to monitor progress in achieving the above target. [...] Payment for Ecosystem Services (PES); Environmental Fiscal Reforms; Climate Finance; Environmental conservation trusts;

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| **Spain** |

- En cuanto a los incentivos positivos, la Ley 49/2002, de 23 de diciembre, de régimen fiscal de las entidades sin fines lucrativos y de los incentivos fiscales almecenazgo en España, establece algunos incentivos positivos interesantes para la conservación de la biodiversidad. (p. 5 and 54)

- considerando el artículo 5 de la Ley 42/2007, de 13 de diciembre, se está llevando a cabo un examen metodológico sobre cómo abordar los incentivos contrarios a la conservación de la biodiversidad. (p. 5 and 54)

- las ayudas agroambientales (financiadas por los fondos europeos de la Política Agrícola Comunitaria destinados al Desarrollo Rural) son incentivos monetarios positivos para la provisión de bienes y servicios ambientales por parte de las explotaciones agrarias, mediante cambios en las prácticas agrarias. (p. 54)

- se han puesto en marcha distintas iniciativas, entre las que destaca la elaboración del Marco de Acción Prioritaria para la financiación de la Red Natura 2000 para el periodo 2014-2020 y el desarrollo de un sistema de aplicación de mecanismos financieros innovadores en dicha Red, incluyendo los pagos por servicios ambientales. (p. 10 and 78)

- “Iniciativa Española Empresa y Biodiversidad”, promovida por la Fundación Biodiversidad del Ministerio de Agricultura, Alimentación y Medio Ambiente, pretende canalizar la financiación privada para la conservación de la biodiversidad. (p. 10 and 78)

- la nueva Ley 21/2013, de 9 de diciembre, de Evaluación Ambiental incluye como novedad la creación de Bancos de conservación de la naturaleza como instrumento de mercado de carácter voluntario (p. 79)

- diversos fondos europeos contribuyen a financiar acciones de conservación de la biodiversidad en España, entre los que destaca el instrumento financiero de la Unión Europea dedicado al medio ambiente y al cambio climático (LIFE). (p. 11 and 78)

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| **Sri Lanka** |

Sri Lanka has been providing subsidies in several sectors including agriculture, energy and industry as a means of providing livelihood security to the underprivileged sections of the society. However, the country is yet to take significant measures to promote positive incentives that encourage activities beneficial to biodiversity.

Some of the subsidies provided in agriculture sector (e.g. chemical fertilizer and pesticides) are likely to have adverse impacts on biodiversity. However, it is encouraging to note that there is a positive trend to popularize organic farming to reduce pesticide and chemical fertilizer use. It is a major constituent of the island wide home garden development programme called Divineguma conducted by the Ministry of Economic Development. The horticulture division of the Department of Agriculture also encourages organic farming and use of traditional varieties of vegetables for home gardening. (81)

Several departments including Forest Department, Export Agriculture Department, and Department of Ayurveda have their own programmes to issue plants free of charge or at a subsidized rate to the rural farmers for the development of home gardens. (82)

Promotion of composting technologies incorporated into subsidized animal production and health programmes (i.e. free cattle sheds, loan schemes) will promote the use of organic fertilizers to replace harmful chemical fertilizers in order to minimize or avoid negative impacts to soil fertility and human well-being. (81)

Community forestry initiatives are being strengthened under the Australian Aid funded Sri Lanka Community Forestry Program which is currently being implemented in the dry and intermediate zones of Sri Lanka. The project is focusing at mainstreaming community forestry concept into the forestry sector and to make it a main strategy for the sustainable management of forest resources which are subjected to increased anthropogenic pressure. (86)

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| **Eswatini** |

Ecosystem management funds supporting rural communities

Support to farmers for conservation agriculture, agroforestry and climate resilient landrace crop varieties

Taxation, issuance of permits and designation of appropriate sites for fishing (artisanal and sport), hunting, livestock trade and tree extraction (p. 38)

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| **Sweden** |

- A report presented in 2012 contained an overall survey of policy instruments for achieving Sweden’s environmental quality objectives. The survey established what market failures exist in the area of each objective, and describes whether there are policy instruments in place to correct these market failures. The survey showed that many policy instruments are already in place, but that additional or improved instruments will be needed if the environmental quality objectives are to be achieved. A seperate study of policy instruments was performed as part of a planned national strategy for the building of a green infrastructure. The report presented about a hundred different relevant existing policy instruments. There is a need to revise some instruments, as well as to create new instruments. Policy instruments that regulate the current use of land and water bodies need to be strengthened to achieve sustainable use in a landscape perspective. (p. 51)

- There is a wide range of economic incentives available to the agricultural and forestry sectors that are judged to be positive for biodiversity. Examples include agri-environmental payments for management of semi-natural pasture, mown meadows, buffer zones and catch crops to limit nutrient leaching, and restoration of wetland. In the forestry sector subsidies are issued for broadleaved forest, measures for the preservation of nature and cultural heritage, preserving and developing of biodiveristy in forest, and promoting biodiverstiy of broad-leaved deciduous forest. There is also compensation to landowners for habitat protection and nature conservation agreements. The EU Rural Development Programme has a key part to play in slowing the negative trend regarding natural and cultural values of the farmed landscape. The action being taken within the Programme is however probably not sufficient. The growing emphasis on environmental measures in the EU Common Agricultural Policy will be beneficial in terms of achieving the environmental quality objectives. (p. 51)

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| **Switzerland** |

- Even though a comprehensive study looking at the pressures on biodiversity and their causes, at all levels, has still not been undertaken, there is a common understanding that some of them impact biodiversity. For instance, the Federal Council acknowledges that the current tax and incentive system may affect climate, air and noise as well as soil and biodiversity. The Federal Council highlights that measures have been decided or are planned, e.g. regarding federal taxes, value added tax, mineral oil tax, international air transport, agricultural policy etc. Further, the Federal Council takes the view that a sectorial approach to incentives having negative impacts is more effective than an overarching framework. Some progress in phasing out or reforming incentives harmful to biodiversity was achieved in the agricultural sector, but the effect on biodiversity of certain direct payments is still unclear. The reform of incentives is a gradual process that started with anchoring the multifunctional role of agriculture in the constitution (art. 104, 1996), and which influenced the development of the agricultural policy 2014-2017. For instance, direct payments for husbandry were phased out. These payments were an incentive for farmers to increase hus-bandry, leading to an excess of manure on the one hand and an increase in feed imports on the other (Box 6). (p. 83)

In conclusion, there may be incentive measures existing in Switzerland which have negative effects on biodiversity, despite a legally anchored control mechanism. Successes have been achieved in the development of agricultural policy. Currently, incentives potentially harmful to biodiversity are explored within the process for the elaboration of the action plan for the implementation of the Swiss Biodiversity Strategy.

Financial incentives are provided and regularly reviewed according to the Federal Act on Financial Aid and Compensations (1990, SR 616.1). The last review of compliance (2008) listed a total of 230 financial aids and compensations. In support of the elaboration of the action plan for the implementation of the Swiss Biodiversity Strategy, the FOEN commissioned a study on existing financial incentives (i.e. subsidies) having negative impacts on biodiversity. The study- which does neither necessarily reflect the opinion of the Federal Council nor comprise proposals to reform incentives - identified a set of incentives with potentially negative effects on biodiversity at the national level and recommended further work on specific issues such as the support of touristic infrastructure.

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| **Tajikistan** |

Development and improvement of the legal framework and law enforcement after 2008 (there were adopted the new Forest and Water Codes, the Law “On Fish Culutre, Fishing Industry and Conservation of Fish Resources” (2013) and other; there were developed draft laws “On Pastures”, “On Preservation of Genetic Resources of Plants”, “On Biological Economic Management, etc.); Improvement of state regulation in the sphere of use of biological resources (including the system of payments and fines for excessive use of biological resources); control and detection of violations in the sphere of protection of biodiversity (in certain regions the number of environmental offences in this regards has raised from 3 to 5 times). (p. 89)

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| **United Republic of Tanzania** |

Tanzania Wildlife Protection Fund (TWPF) is in place; National Environment Trust Fund has been established and initiatives to operationalize are underway; Tanzania Forest Fund is in place; Eastern Arc Mountain Endowment Fund is in place. (p. 55)

Positive incentive community around nature conservation e. g apportioning part of revenues to the local communities (PFM, WMAs, BMUs, and Villages) (p. 48)

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| **Thailand** |

- Thailand is trying to solve the problem of incentives for agricultural strategy, which has been existed for many decades, mainly due to severe forest cutting and wetlands encroachment. During 2013-2014, Thailand faced problems of rubber and rice price subsidy. The existing mechanism does not work as planned and caused other agricultural products to be unattended. The National Council for Peace and Order therefore set up a preliminary policy to eradicate incentives and subsidy by concentrating on production cost reduction. Various enterprises are consulted on a variety of production factors such as fertilizer, chemicals, pesticide. Subsidy is revoked such that the marketing mechanism can be fully operated and burden on government finance lifted. The other benefit is creating a self-sustainability base on farmer foundation. (p. 91)

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| **Togo** |

Le processus de définition des objectifs nationaux pour la biodiversité s’est basé sur une approche participative et inclusive à travers le recensement des avis et préoccupations des principales parties prenantes qui interviennent dans l’utilisation et la gestion de la diversité biologique au Togo. Le recensement des avis des différents acteurs est réalisé au moyen des concertations régionales sur toute l’étendue du territoire national. La participation des différents acteurs aux réunions régionales de concertation est illustrée par le Figure 10 [21% populations à la base et 17% organisations de la societe civile] (p. 42)

En vue d’une gestion concertée des aires protégées, des associations villageoises de gestion participative des aires protégées (AVGAP) ont été mises en place. Les AVGAP sont regroupées en unions des associations villageoises de gestion participative des aires protégées (UAVGAP). Il faut noter que, quarante-huit (48) associations villageoises de gestion participative des aires protégées (AVGAP) ont été mises en place (p. 50)

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| **Tonga** |

Community based marine managed areas (SMAs) have been established, with its own management plan, but it is too early to see whether it is serving its purpose. (p. 117)

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| **Tunisia** |

Mesures incitatives négatives : La subvention pour l’installation des systèmes d’irrigation goutte à goutte a abouti, paradoxalement, à des monocultures intensives basées sur des espèces maraichères et fruitières introduites et ce au détriment des espèces locales acclimatées. L’utilisation abusive des intrants chimiques cause des dégâts certains au niveau de la biodiversité. (51)

Mesures incitatives positives: celles menées dans le cadre de projets de conservation/valorisation de la biodiversité (Le projet “Contribution à la mise en oeuvre du plan de gestion du parc national de Chaambi”). Ces mesures consistent essentiellement dans la subvention monétaire et assistance technique pour monter de micro-projets au profit des familles nécessitteuses à la périphèrie du parc et ce dans le but d’asseoir d’une relation harmonieuse et équilibrée entre la population et les écosystèmes du site)

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| **Turkey** |

There are no special incentive programmes for the conservation and sustainable use of biological diversity. Some incentives put to work in the other sectors can have adverse impacts on biological diversity. For example, despite the known adverse impacts of the Tourism Incentives Law on biological diversity and in particular on the coastal ecosystems, a full coherence of the development policy with the conservation policy could not be achieved since the tourism is a sector open to development. // the Special Environmental Conservation Zones of Belek, İztuzu and Ihlara are good examples to that coherence (between tourism and environmental conservation). (p. 33)

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| **United Arab Emirates** |

The Ministry of Environment and Water granted a financial support to those who adopted the hydroponics technique which is a production system based on Integrated Platform Product Management (IPPM), and that do not use any soil. The financial support represents 50% of the greenhouse's cost, the agriculture systems' cost and the production needs' cost. (p. 64)

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| **Uganda** |

- Uganda received financial support from GEF through UNEP to pilot a Project on Testing the Effectiveness of Payment for Ecosystem Services (PES) through a randomized experimental design. Project implementation begun in June 2010 and will end in April 2014. The objective of the project is to testing effectiveness of PES for financing biodiversity conservation outside protected areas. The project has attracted interest from the private sector and discussion is on-going with the private sector to contribute financial resources to ensure sustainability of the PES scheme when the GEF support ends in April 2014. (p. 21)

- project on Payment for Ecosystem/Environmental Services (PES): The project aims to use a payment scheme to create incentives for local communities in Hoima and Kibaale districts to conserve and restore private forests important for chimpanzees as well as other components of biodiversity and in this way deliver environmental and social benefits. (p. 97)

- Government move to cut tax on solar equipment (p. 27)

- Guidelines for financing biodiversity conservation have been developed and will be used for resource mobilization for biodiversity conservation and for planning purposes by the Ministry of Finance, Planning and Economic Development and the relevant MDAs to allocation of resources to biodiversity conservation. The guidelines were an outcome of a study that was undertaken on biodiversity financing in Uganda in line with decision X/3. (p. 22 and 82)

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| **Ukraine** |

The regulatory and legal framework in terms of securing economic sanctions to business entities in case they breach the environment protection legislation has been improved, in particular, the Resolution of the Cabinet of Ministers of Ukraine “On Adoption of Rates to Calculate an Amount of Damage Made as a Result of Breaching the Nature and Reserve Fund Legislation”; of “On Adoption of Rates to Calculate an Amount of Reimbursement for Damage Made as a Result of Illegal Extraction (Collection) or Extinction of Valuable Species of Water Biological Resources” was approved. (p. 40)

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| **United Kingdom of Great Britain and Northern Ireland** |

Incentives such as agri-environment and forestry schemes, and policies for sustainable fishing, which are agreed at the European level, include biodiversity objectives. Using such schemes, the area of land under agri-environment or sustainable forestry programmes, and the proportion of fisheries which is sustainable, have increased. As part of the new Rural Development Programme in England, at least £3.5 billion will be invested into environment and rural development schemes over the next seven years. This entails spending a bigger share of the budget on the environment than before. (pp. 62-63)

Several approaches to payment for ecosystem services are being tested, and the UK Government contributes to positive global incentives through its payments to mechanisms such as the Global Environment Fund (GEF), the Reduction in Emissions from Degradation and Deforestation (REDD+) programme, the International Climate Fund (ICF) and the Darwin Initiative. DFID also contributes to the World Bank Wealth Accounting and Valuation of Ecosystems Services (WAVES) programme which aims to include the value of natural capital within the national accounting systems of partner countries. This is intended to increase the incentive for partners to manage their natural resource assets sustainably. (p. 63)

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| **Uruguay** |

Incentivos positivos: - Desarrollo de subsidios destinados a pequeños y medianos productores para el manejo sostenible de los recursos naturales y la diversidad biológica (p. 64)

Avances hacia incentivos para la Conservación de los Pastizales Naturales del Cono Sur, entre sus objetivos estan el desarrollar una plataforma común de herramientas para la aplicación de incentivos para la conservación de los pastizales naturales, desarrollar esquemas de incentivos para premiar a los productores con altos puntajes de ICP; y fortalecer la institucionalidad para la aplicación de los incentivos. (pp. 47-48)

En cuanto a la erradicación de subsidios, se destaca la aprobación de la Ley Nº 17.905 (2005) que elimina los beneficios tributarios establecidos en el artículo Nº 39 de la Ley Forestal (p. 64)

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| **Vanuatu** |

Many communities in Vanuatu establish small-scale permanent marine conservation areas or periodically opened “taboo” or conservation areas over their marine areas. The Department of Fisheries provides assistance to communities to assess their respective marine “taboo” areas. (p. 29)

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| **Venezuela (Bolivarian Republic of)** |

Through the Homeland Plan 2013-2019, the eco-socialist model of ecoomic production is promoted in all areas of construction management, as opposed to the capitalist model, the root cause of environmental degradation. Our country is on the path to achieving this goal in all areas of life. (p. 67)

The Bolivarian Government has invested large efforts in the formulation and implementation of new public policies. The Homeland Plan has a general objective related to the generation of a new incentive scheme that allows optimizing resource allocation and increasing production and value added at the national level. (p. 67)

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| **Viet Nam** |

A range of finance options have been identified for biodiversity conservation. These are outlined below:

• Payment mechanisms for ecosystem services: Payment mechanisms for ecosystem services were identified and drafted in 2008, with pilot programs implemented in Lam Dong and Son La. As part of the agreements, facilities that utilize catchment water, including hydropower plants and bottle water producers, are required to pay for environmental services. Of the income generated from the payment for environment services, approximately 80-90% of the funds are paid to the provider of the ecosystem services. These include forest owners, local communities, organizations, forest management boards, and a percentage of the funds is planned to be returned to the state budget. Since September 2010, the mechanism has been widely applied and enlarged to include carbon finance and related instruments.

• Carbon Finance: To-date, there are a very limited number of carbon reduction projects in the natural environment sector providing benefits to biodiversity. Of the 50 registered projects funded with support from the Clean Development Mechanism (CDM), most focus on energy efficiency. Only one relatively small CDM project works on forestry and land use (Cao Phong reforestation).

• Reducing Emissions from Deforestation and Forest Degradation (REDD+): Since 2008 Vietnam has cooperated with the World Bank, the UN-REDD and international non-governmental organizations, to build capacity to implement REDD +. This includes reducing emissions of greenhouse gases through reduced deforestation and forest degradation through payments to communities for local implementation of REDD +. Currently, SNV is implementing a pilot project to integrate REDD+ into areas with high biodiversity to promote biodiversity conservation in the implementation of REDD+ projects. REDD+ provides a very good opportunity to mobilize financial resources for biodiversity conservation.

• Biodiversity offsets: Biodiversity off-sets are not yet officially implemented in Vietnam but international demonstrates experience shows them to be good mechanism for biodiversity conservation when development activities impact on biodiversity. The legal framework and relevant policies on biodiversity offsets are based on Article 75 of the Biodiversity Law.

Financial contributions from the private sector: A number of businesses are willing to contribute funds to the conservation of biodiversity. In Kien Giang, a cement company has committed approximately $1 million for the conservation of limestone karst landscapes and endangered species, including the Indochinese Silvered Langur (Trachypithecus germaini) and the Sarus Crane (Grus antigone).

The employees of the company have also been trained in environmental protection.

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| **Yemen** |

Analysis has revealed that subsidies are the secondary causes for environmental degradation in the country. For example, subsidies on diesel have resulted in accelerated groundwater pumping leading to unsustainable water mining rates while subsidies on pesticides and fertilisers led to unprecedented utilisation of chemicals resulting in widespread pollution. Setting up of terrace fund for rehabilitation and restoration, preferential markets for organic and less water intensive crops make up some of the proposed environmentally friendly incentives. (p. 65)

Until now, no action was taken to eliminate or reduce the incentives harmful to biodiversity conservation and sustainable use. (p. 99)

The participation of the indigenous and local communities in the implementation of the convention is very poor at all relevant levels. Absent of national strategies, plans, and programs of the traditional knowledge, innovations and practices of indigenous and local communities relevant for the conservation and sustainable use of biodiversity. Limited and scattered documentation of traditional knowledge relating to natural resources. (p. 103)

In many parts of the country traditional small in situ conservation areas can be found. These areas are mainly situated around or near villages and are privately or communally owned. Traditional rules are applied to manage these protected areas whose main use is grazing. (p. 6)

There is a lack in reporting the traditional knowledge and skils related to biodiversity conservation, there are however, site specific collection and adaptation of indigenous knowledge during surveys prior the establishment of the terrestrial and marine PAs and ICZM. These practices were accommodated in the legal frame work of the protected areas. Moreover, it appears through involving the local communities in practicing their knowledge in the management of the protected areas which the work in their management were launched these as: Involving local communities in the management of protected areas to ensure sustainability in the utilization of natural resources in Socotra protected areas, and wet lands protected areas in Aden Governorate as well as in Hawf protected area. (p. 94)

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| **Zambia** |

Incentives for wildlife conservation among communitities: Community Resource Boards through whichc ommunities participate in wildlife conservation and receive benefits (p. 40)

Mechanism for benefit sharing with communities through CRBS in GMAs from revenue from hunting concessions and other sources of incomes (p. 40)

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| **Zimbabwe** |

Funding for updating NBSAP: Private Public Partnerships in wildlife management; Regional cooperation in wildlife monitoring; REDD+; GEF medium scale projects funding; Need for Increased funding provision to Community Based Organizations and local authorities. (p.63)

**3. Overview table**

| *Topic* | *Countries* | *#* |
| --- | --- | --- |
| Studies/reviews/assessments (general) | Chile; Mexico; Singapore; Sweden | 4 |
| *Studies identifying harmful incentives/subsidies* |
| Specific cases identified | Algeria; Andorra; Belize; Bolivia; Brazil; Estonia; Iran (Islamic Republic of); Kazakhstan; Malawi; Maldives; Malta; Micronesia (Federated States of); Netherlands; Niue; Paraguay; Poland; Saint Lucia; Seychelles; Sierra Leone; South Africa; Sri Lanka; Switzerland; Tunisia; Turkey; Yemen | 25 |
| Comprehensive analyses completed | Brazil; Finland; France; Norway | 4 |
| Comprehensive analyses under way | Croatia; European Union; El Salvador; Switzerland | 4 |
| Use of SEA | Estonia; Ireland; | 2 |
| Comprehensive analyses planned | Austria; Chile, Czechia; Finland; Hungary; Luxembourg | 6 |
| *Addressing harmful incentives* |
| Environmental fiscal reform, general | Croatia; Germany; Grenada; Latvia; Netherlands; Portugal; | 6 |
| Harmful incentives/subsidies addressed | Argentina; Bangladesh; Colombia; Costa Rica; Croatia; Cyprus; Denmark, European Union; France; India; Israel; Mauritania; New Zealand; Pakistan; Saudi Arabia; South Sudan; Switzerland; Thailand; Uruguay | 19 |
| *Introducing/strengthening positive incentives* |
| Introducing/strengthening positive incentives (general) | Andorra; Angola; Argentina; Australia; Austria; Azerbaijan; Bahrain; Belarus; Belgium; Brazil; Brunei Darussalam; Bulgaria; Canada; Croatia; Denmark; Ecuador; Eritrea; Estonia; Eswatini; Ethiopia; European Union; Finland; Greece; Guatemala; Haiti; Hungary; India; Indonesia; Iran (Islamic Republic of); Ireland; Israel; Jamaica; Japan; Jordan; Kazakhstan; Latvia; Lao People’s Democratic Republic; Liechtenstein; Luxembourg; Maldives; Malta; Mauritania; Mauritius; Mexico; Monaco; Mongolia; Morocco; New Zealand; Nuie; Norway; Pakistan; Paraguay; Poland; Portugal; Romania; Rwanda; Saint Kitts and Nevis; Saint Lucia; Saudi Arabia; Senegal; Serbia; South Africa; Spain; Sri Lanka; Sweden; Switzerland;Tunisia; United Kingdom; Uruguay; Venezuela (Bolivarian Republic of); Zambia; | 71 |
| PES | Argentina; Australia; Bulgaria; Cambodia; Colombia; Costa Rica; India; Iran (Islamic Republic of); Kenya; Lao People’s Democratic Republic; Madagascar; Mexico; South Sudan; Uganda; Viet Nam | 15 |
| CAP/CFP policy/reform | Croatia; Cyprus; European Union; Finland; Malta; Poland; Romania; Spain; Sweden; United Kingdom | 10 |
| Offsets/conservation banking | Australia; Bulgaria; New Zealand; Spain | 4 |
| Taxes/fees/royalties; tax breaks; earmarking fees or fines; | Armenia; Belize; Burundi; Chad; Colombia; Costa Rica; Denmark; Cuba; Ecuador; Eswatini; Germany; Jamaica; Japan; Jordan; Latvia; Mongolia; Morocco; Mozambique; Namibia; Netherlands; Paraguay; Peru; Philippines; Republic of Korea; Sierra Leone; Spain; Tajikistan; Ukraine | 28 |
| Green markets; business partnerships; charity | Argentina; Austria; Bangladesh; Belarus; Brunei Darussalam; Canada; Costa Rica; Indonesia; Kazakhstan; Mauritius; Netherlands; New Zealand; Philippines; Saint Kitts and Nevis; Saint Lucia; Spain; Viet Nam; Zimbabwe | 18 |
| Community involvement; CBNRM; CPA | Argentina; Armenia; Bolivia; Botswana; Cameroon; Djibouti; Democratic Republic of the Congo; Eritrea; Fiji; Guatemala; Guinea; Guyana; Indonesia; Jordan; Kazakhstan; Kenya; Lebanon; Madagascar; Malawi; Mauritania; Mozambique; Nepal; New Zealand; Norway; Pakistan; Paraguay; Peru; Philippines; Russian Federation; Rwanda; Saint Lucia; Samoa; Sierra Leone; Somalia; South Africa; Sri Lanka; United Republic of Tanzania; Togo; Tonga; Tunisia; Vanuatu; Yemen; Zambia | 43 |
| Funds | Antigua and Barbuda; Armenia; Bahrain; Bolivia; Brazil; Chad; Chile, Comoros; Guyana; Haiti; Israel; Japan; Kazakhstan; Lao People’s Democratic Republic; Madagascar; Namibia; Netherlands; Paraguay; Republic of Korea; South Sudan; Tanzania; Timor-Leste | 22 |
| *Mainstreaming/sector-specific legislation and policies* |  |  |
| Agriculture  | Andorra; Australia; Azerbaijan; Bahrain; Bangladesh; Belarus; Belgium; Brazil; Bulgaria; Costa Rica; Croatia; Cuba; Denmark; El Salvador; Finland; Hungary; Ireland; Israel; Liechtenstein; Luxemburg; Malta; Mauritius; Norway; Rwanda; Paraguay; Portugal; Saint Kitts and Nevis;Saudi Arabia; Senegal; Serbia; Spain; Sri Lanka; Sweden; Thailand; | 34 |
| Forestry  | Argentina; Armenia; Belgium; Belize; Bolivia; Brazil; Brunei Darussalam; Bulgaria; Cameroon; Costa Rica; Cuba; Denmark; Democratic Republic of the Congo; Ecuador; Eritrea; Guatemala; Iran (Islamic Republic of); Jamaica; Japan; Jordan; Kazakhstan; Lao People’s Democratic Republic; Lebanon; Mauritius; Mongolia; Mozambique; Norway; Pakistan; Paraguay; Saint Kitts and Nevis; Senegal; Sri Lanka; South Sudan; Sweden | 34 |
| Fisheries | Bahrain; Cambodia; Croatia; El Salvador; Fiji; Ireland; Kazakhstan; Madagascar; Samoa; Senegal; Tonga;  | 11 |
| Energy | Antigua and Barbuda; Argentina; Brazil; Costa Rica; Democratic Republic of the Congo; Eritrea; Grenada; Saint Kitts and Nevis | 8 |
| Tourism | Belarus; Cuba; El Salvador; Jamaica; Kazakhstan; Kenya; Saint Kitts and Nevis; Turkey | 8 |
| Water | Costa Rica; Cuba; Israel; Kenya; Mexico; Mongolia; Peru; Poland | 8 |
| Other | hunting (Kazakhstan; Namibia); medicinal plants (Jordan; Kenya; Madagascar ; Malaysia) | 6 |

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1. \* CBD/SBI/2/1. [↑](#footnote-ref-2)
2. Decision XII/3, paragraphs 19-23 and Annex I. [↑](#footnote-ref-3)
3. .OECD (2017), *The Political Economy of Biodiversity Policy Reform*. Paris, France. [↑](#footnote-ref-4)
4. The other case studies address: EU payments to Mauritania and Guinea-Bissau to finance marine protected areas via conservation trust funds, and individually transferable quotas for fisheries in Iceland. [↑](#footnote-ref-5)
5. Decision XI/30, paragraphs 4 (d) 10, and 12 (a); decision XII/3, paragraph 8 and Annex IV, paragraphs 34 (b) and 40 (f). [↑](#footnote-ref-6)
6. Examples include France (CAS, 2011), Germany (Umweltbundesamt, 2014), Italy (Ministry of Environment of Italy, 2017) and Lithuania (SCRCA, 2014). [↑](#footnote-ref-7)
7. <http://www.biodiversityfinance.net/> [↑](#footnote-ref-8)
8. International Institute for Sustainable Development (2017): *Standards and Biodiversity*. Winnipeg, Canada. <http://www.iisd.org/sites/default/files/publications/standards-biodiversity-ssi-report.pdf> [↑](#footnote-ref-9)
9. Decision XI/4 on resource mobilization, paragraph 8; see also Decision X/44 on incentive measures, paragraph 9. [↑](#footnote-ref-10)
10. See SCBD (2009): Incentive measures for the conservation and sustainable use of biological diversity. Case studies and lessons learned. Technical Series No. 56, Montreal; as well as documentation referenced therein. [↑](#footnote-ref-11)
11. See for instance the case from Argentina, referenced above. [↑](#footnote-ref-12)
12. Decision X/44 on incentive measures, paragraph 9. [↑](#footnote-ref-13)
13. See the case from Namibia in SCBD (2009). [↑](#footnote-ref-14)
14. Sumaila, U. R. et al. (2010): Subsidies to high seas bottom trawl fleets and the sustainability of demersal fish stocks. *Marine Policy 34*, pages 495-97. [↑](#footnote-ref-15)
15. See the case from Norway in SCBD (2009). [↑](#footnote-ref-16)
16. See UNEP/CBD/WGRI/5/4/Add.1, section II, for a full analysis of possible obstacles, and decision XII/3, Annex IV, paragraph 34 (b) for an indicative list of possible action to overcome such obstacles. [↑](#footnote-ref-17)
17. SCBD (2009), p. 25. [↑](#footnote-ref-18)
18. Ibid., p. 27. [↑](#footnote-ref-19)
19. Ibid., p. 31. [↑](#footnote-ref-20)
20. See the references provided in chapter 9 of Oosterhuis, F. H.; ten Brink, P. (eds, 2014): Paying the Polluter: Environmentally Harmful Subsidies and their Reform. Edward Elgar, Cheltenham, United Kingdom. [↑](#footnote-ref-21)
21. OECD, 2013, *Policy Instruments to Support Green Growth in Agriculture*, OECD Green Growth Studies, OECD Publishing, Paris. [↑](#footnote-ref-22)
22. See decision XIII/28, Annex. In addition, the OECD has recently submitted two indicators to monitor progress towards positive incentive measures to the Biodiversity Indicators Partnership (BIP), on the number of countries with biodiversity relevant taxes, charges and fees; and the number of countries with biodiversity relevant tradable permits. [↑](#footnote-ref-23)
23. OECD (2017). *Towards a G7 target to phase out environmentally harmful subsidies*. Paris, France. [↑](#footnote-ref-24)
24. See OECD (2015): *Biodiversity Policy Response Indicators*. Environment Working Paper 90. Reproduced as document UNEP/CBD/ID/AHTEG/2015/1/INF/7. [↑](#footnote-ref-25)
25. <https://www.iea.org/weo/energysubsidies/> [↑](#footnote-ref-26)
26. Sumaila, U. R. et al. (2016): “Global fisheries subsidies: An updated estimate.” *Marine Policy 69*, pages 189-93. [↑](#footnote-ref-27)
27. See Sumaila, U. R. et al. (2010), ibid. [↑](#footnote-ref-28)
28. See ESCAP (2014): *Sustainable Development Financing: Perspectives for Asia and the Pacific*. United Nations Economics and Social Commission for Asia and the Pacific. According to this report, saving from subsidy reform would be sufficient, in several countries, to finance comprehensive social security packages for the elderly and persons living with disabilities. [↑](#footnote-ref-29)
29. See for instance recent studies prepared by the United Nations Environment Programme on pricing reform for sustainable water management and use in the Philippines and in Vietnam; available under <http://www.greenfiscalpolicy.org/wp-content/uploads/2018/02/Philippines-Final-Report-02-2018.pdf> and <http://www.greenfiscalpolicy.org/wp-content/uploads/2018/02/Vietnam-Final-Report-02-2018.pdf>. [↑](#footnote-ref-30)
30. Policy and Insitutuinal Review for Environment Financing with a focus on Biodiversity and Climate Change Adaptation in the Kyrgyz Republic (2017). <http://biodiversityfinance.com/knowledgehub>. [↑](#footnote-ref-31)
31. See SCBD (2009), ibid., and documents referenced therein. [↑](#footnote-ref-32)
32. Going back to Ferraro and Kiss (2002), Ferraro and Simpson (2002). [↑](#footnote-ref-33)
33. <http://www.fonafifo.go.cr/home/psa_eng/> [↑](#footnote-ref-34)
34. SCBD (2009), page 49. [↑](#footnote-ref-35)
35. Madsen et al. (2011) cited in OECD (2016), *Biodiversity Offsets: Effective Design and Implementation*. Paris, France. [↑](#footnote-ref-36)
36. Private investors who seek to have a positive social or environmental impact alongside their profit. [↑](#footnote-ref-37)
37. *Financing for Development: Progress and Prospects 2018.* Report of the Inter-agency Task Force on financing for Development. New York City. p. 16. <https://developmentfinance.un.org/sites/developmentfinance.un.org/files/Report_IATF_2018.pdf> [↑](#footnote-ref-38)
38. Ibid., p. 37. [↑](#footnote-ref-39)
39. See references under footnote 18. [↑](#footnote-ref-40)
40. See paragraph 18 above. [↑](#footnote-ref-41)
41. The case is referenced in OECD (2010): *Paying for Biodiversity: Enhancing the Cost-effectiveness of Payments for Ecosystem Services*. Paris, France [↑](#footnote-ref-42)
42. Ibid. [↑](#footnote-ref-43)