

Timber Queensland Limited
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January 2026

Timber Queensland submission to the Emissions Reduction Assurance Committee (ERAC) on the proposed NSW carbon method 'Improved Native Forest Management in Multi-Use Public Native Forests'

Background

Timber Queensland is the peak state body representing the interests of the forest and timber industry supply chain: from forest growers and managers, harvesters and haulers through to processors, manufacturers and fabricators, timber wholesalers and traders. We have a strong objective to pursue research and development, promote the use of renewable timber products in the built environment and work with educators and regulators to maximise the benefits from sustainable forest management including the provision of timber and related ecosystem services such as carbon.

The Queensland forest and timber industry makes a significant contribution to the state economy, supporting 25,000 direct and indirect jobs as well as contributing \$3.8 billion to the state economy. Many of these jobs are located in rural and regional areas across the state.

Timber Queensland (TQ) is providing this submission in response to the ERAC call for feedback on the NSW proposed 'Improved Forest Management in Multi-Use Public Native Forest' carbon method (INFM method) under the Emissions Reduction Fund (ERF) scheme.

Method does not meet OIS on multiple criteria

- at a fundamental level, the proposed INFM method cannot, on any reasonable grounds, meet the national emissions reduction scheme **offsets integrity standards (OIS)**. To have so many fundamental flaws in its design, scientific justification and failure to meet even the most basic integrity principles such as being additional, conservative and evidence based, one can only draw the conclusion that the decision was either a failure of due diligence or the decision making process has been subject to political interference.

- the INFM method poses a real and tangible risk of generating lower abatement relative to the baseline on a life cycle (or economy wide) basis and undermining the integrity and reputation of the scheme as a whole. This is due to a number of key factors, including (not exhaustive):
 - the adoption of only a partial accounting approach drawing narrowly on the National Carbon Accounting System (NCAS) and associated FullCAM model, which does not capture the substantial impact of avoided emissions through product substitution from harvested products in the baseline scenario;
 - design metrics that favourably bias the avoided harvest scenario relative to the baseline which is neither conservative or real, including inadequate leakage parameters and a short crediting period (i.e. 15 years) that fails to capture the long-term average carbon sequestration of harvested regrowth forests beyond this period (consistent with other methods);
 - known overestimation of carbon using FullCAM for the avoided harvest scenario and an inability to verify and replicate the modelling and data used as part of the INFM method due to a genuine lack of data sharing and transparency with stakeholders;
 - the crude use of FullCAM with simple counterfactual assumptions for capturing the baseline sequestration from the harvesting scenario, which cannot capture the many dynamic and complex operational, planning, market and regulatory factors for harvest decisions on public land, thereby creating a high risk of crediting artificial abatement inconsistent with the OIS; and
 - lack of recognition of alternative scientific evidence that **contradicts** the premise that avoided harvest projects necessarily deliver superior carbon abatement, including domestic and international peer reviewed papers to the contrary.
- the INFM method would also lead to many perverse social outcomes in terms of reduced timber production and regional jobs, significant carbon market distortion and crowd out genuine abatement opportunities elsewhere in the economy, while based on a flawed method and process. These adverse design features should be of major concern given their impact on the overall integrity of the ERF and inconsistency with the OIS, undermining investor confidence in the scheme.
- these concerns were clearly outlined in the Timber Queensland submission to the NSW Government call for consultation on the INFM method in July 2025. This earlier submission is appended and can also be accessed [here](#) and should be treated as an integral part of this submission to the ERAC on the INFM method.
- most of the comments provided in this submission have not changed from the comments provided to the NSW Department of Environment and Heritage in July 2025 given the method has not materially changed. The fact that there has been no

formal response document or modification of the INFM method related to the multiple issues raised by Timber Queensland and other relevant experts and stakeholders underscores a lack of trust with this process and suggests stonewalling given robust critique of the method.

- from a national carbon accounting perspective, the carbon pool from public multiple-use forest has actually **increased** over the past 20 years while for protected areas it has **declined** due to wildfires and other disturbances (refer table below). At a simple macro-scale, this **contradicts** the stated **premise** of the INFM method.
- the risk of lower overall abatement from the INFM method is further compounded by its partial accounting approach, as the national account data below does not include the abatement impact of product substitution in the built environment of wood products sourced from native forests managed for wood production.

Carbon stored in forests and harvested wood products, 2001 to 2021

Category	Carbon (million tonnes)				
	2000–01	2005–06	2010–11	2015–16	2020–21
Native forests	19,339	19,157	19,094	19,178	19,205
Non-production native forests ^a	15,755	15,553	15,473	15,523	15,501
Native forests managed for wood production ^b	3,584	3,604	3,621	3,655	3,704
Plantations	118	161	190	208	186
Other forests	9	12	16	22	26
Total forests	19,465	19,330	19,299	19,408	19,417
Wood products in use	70	76	80	84	89
Wood products in landfill	54	65	71	75	79
Total wood products	123	140	150	159	167
Total forests and wood products	19,589	19,470	19,450	19,567	19,585

^a 'Non-production native forests' are native forests not available for or subject to forestry industry activity. They are generally assumed to be in a state of equilibrium with the atmosphere unless exposed to disturbances.

^b Under the National Greenhouse Accounts definition of forest management lands, 'Native forests managed for wood production' are both multiple-use public native forests and private native forests managed for wood production.

Source: Australian Government Department of Climate Change, Energy, the Environment and Water.

It is for these reasons we are recommending that:

- this method be withdrawn from the ERAC process;
- an independent public inquiry be conducted into the NSW Government in terms of the development of the NSW method including the participation of the Australian Government, ERAC and related parties involved in its development; and
- resourcing and prioritisation be given to the more holistic 'Enhanced Native Forest Resilience' (ENFR) method proposal put forward by Forestry Australia. This would be consistent with the prioritisation assessment by ERAC that the ENFR method had a high level of merit for development subject to future resourcing. The ENFR framework method has a strong international and domestic scientific evidence base with broader scope for adoption. This evidence base is summarised in the recently

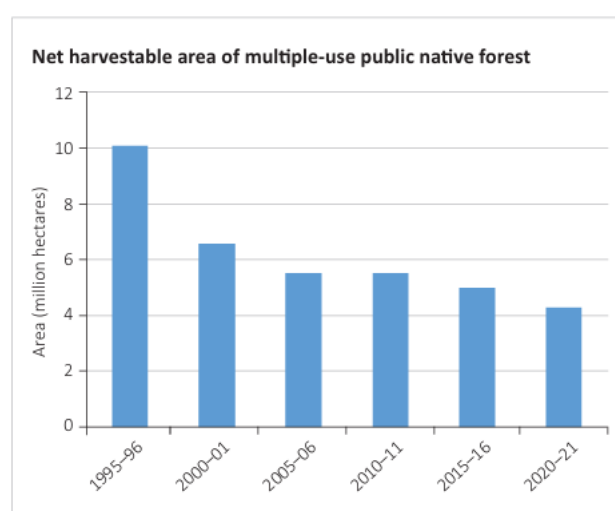
released *Forestry Australia Evidence Base Review: Forest Carbon Balance* (see: [1.- Forest-Carbon-Evidence-Review-January-2026.pdf](#))

Comments to ERAC consultation specific questions

- notwithstanding the raft of issues identified in the appendix and elsewhere in this submission, Timber Queensland provides the following comment on two additional questions posed by ERAC.

Should a moratorium on timber harvesting be considered a change in the baseline scenario?

- this question assumes that a simple declaration of a ‘temporary moratorium’ somehow negates the evidence of overwhelming common practice by state governments to restrict timber harvesting in public multiple-use forests over many decades in the **complete absence of a carbon mechanism**.
- native forest timber production in Australia has declined over 80% in the past 25 years as a result of deliberate decisions by state governments to prohibit timber harvesting in multiple-use public forests and convert them to formal reserves (refer ABARES table below of decline in net harvestable forest area over time).



Area values do not include harvestable area on leasehold or private lands accessible to public forest agencies for wood harvesting.

Source: Data provided by NSW, Qld, Tas., Vic. and WA.

- given this decline there is clear evidence that decisions by state Governments to halt timber harvest activities and/or declare changes in tenure have been driven by a broad range of political and environmental factors other than carbon as part of their core public responsibilities.
- policy makers must acknowledge that state governments with their large fiscal budgets have been allocating resources to societal needs including public forest land



use management as common practice for many decades, without requiring an additional 'carbon payment'.

- the proposed provision of a 'temporary moratorium' on timber harvesting as an exemption would have the impact of bypassing the fundamental principles of additionality and the common practice test. Through this provision, the balance of evidence of long-standing state forest land use precedents and common historical practice on timber harvesting cessations is being ignored, and violates the OIS in terms of reasonableness.
- such a moratorium provision also runs the risk of creating a precedent for other carbon projects, where the boundary between carbon markets and core government decision making and obligations is obfuscated. This potentially opens the door for:
 - governments delaying regulatory actions (e.g. land clearing controls, water reform, biodiversity protections) until methods are in place;
 - agencies claiming credits for not exercising powers they already possess; and
 - public land managers monetising statutory activities or responsibilities as 'voluntary abatement'.

Do you think the assumptions about leakage in the method are reasonable?

- the treatment of leakage is grossly unreasonable and fails to address the complexity and provenance of overseas supply chains and the underlying reliance on wood product imports to meet domestic supply shortfalls in the Australian economy.
- the use of a simple discount factor in the INFM method is a crude mechanism to account for leakage which assumes a linear relationship with credited abatement, and fails to account for variability across countries, regions and products.
- a more appropriate approach would be to incorporate life cycle analyses to better capture these leakage impacts, including for high risk imports as well as for the baseline of continued timber harvesting as all relevant carbon emissions and removals are considered including product substitution, which provides a more accurate representation of overall (net) atmospheric impacts.
- the suggested 5% discount factor is extremely conservative in terms of capturing international leakage, and indicates low integrity in method design as it strongly biases abatement from the avoided harvest scenario, with no supporting data or evidence provided (i.e. not evidence based).
- there is a very high likelihood of significant international leakage from the INFM method given the reliance on imports in Australia to meet shortfalls in domestic native hardwood supply, the bulk of which have been sourced from countries with a



high risk of illegal harvesting, deforestation and forest degradation (i.e. carbon losses).

- overseas studies have shown that between 42% and up to 95% of reduced native forest timber production from a country or region can be transferred elsewhere, in addition to estimates for Australia of around 60-70% mainly from tropical regions.
- the assertion in the INFM method that previous declines in native timber hardwood production have been substituted with local plantation softwood is not supported by the evidence, noting that softwood sawn wood is used primarily for house framing (accounting for up to 90% of the new house framing market), while hardwood products are mainly used for markets such as flooring and decking, exterior posts and beams and cabinetry due to their different strength, durability and appearance grades. Hardwood products mainly compete with tropical hardwoods given their similar market characteristics.
- this failure to adequately account for leakage and acknowledge the particular market characteristics of import reliance for hardwood timber products in Australia by the NSW Government and ERAC is a major concern, which has a major impact on the modelled benefits for the avoided harvest scenario.

Lack of transparency and risks of legal action

- since the announcement of the decision by ERAC to prioritise the INFM method for assessment, there has been a lack of transparency or visibility in the data and modelling used to support the premise that the INFM method will generate additional abatement, which has been a 'black box' exercise with disingenuous consultation with relevant forestry and carbon expert stakeholders.
- the INFM method is also vulnerable to challenge under administrative law because it does not demonstrably satisfy the statutory preconditions for being made under subsection 106(1) of the *Carbon Credits (Carbon Farming Initiative) Act 2011*. The Act requires that a methodology determination result in carbon abatement that is real, additional, measurable, verifiable and permanent, and that estimates, projections and assumptions be supported by clear and convincing evidence and be conservative in the sense of avoiding over-crediting (s 133).
- the INFM method relies on baseline and counterfactual assumptions that credit avoided harvesting as a proxy for abatement while systematically excluding post-harvest regeneration, long-lived wood product substitution and disturbance risk, without demonstrating that the credited outcomes would not have occurred in the ordinary course of events. Where a method's own design embeds such structural inconsistencies with the OIS, any recommendation to make the method, or decision to do so, may be susceptible to judicial review on grounds including error of law,



failure to properly apply mandatory statutory criteria, or legal unreasonableness in the formation of the requisite state of satisfaction.

- this risk is heightened by the statutory role of the ERAC. The Minister must not make a methodology determination unless ERAC has advised that the method complies with the OIS and ERAC's advice must itself be grounded in an assessment of whether the method is supported by clear and convincing evidence and applies conservative assumptions as required by s 133. Where a methodology embeds design choices that predetermine outcomes—such as crediting avoided activity while excluding material carbon dynamics that affect additionality and permanence—there is a real question as to whether ERAC could lawfully form the required state of satisfaction on the evidence before it. If ERAC's advice were found to proceed on a misunderstanding of the method's operation, or an acceptance of assumptions that are not demonstrably conservative or evidence-based, that advice, and any subsequent ministerial decision relying upon it, may be open to challenge as involving jurisdictional error or legal unreasonableness.



Appendix: Submission to NSW Department of Environment and Heritage

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July 2025

Timber Queensland submission on the proposed NSW carbon method 'Improved Native Forest Management in Multi-Use Public Native Forests'

Background

Timber Queensland is the peak state body representing the interests of the forest and timber industry supply chain: from forest growers and managers, harvesters and haulers through to processors, manufacturers and fabricators, timber wholesalers and traders. We have a strong objective to pursue research and development, promote the use of renewable timber products in the built environment and work with educators and regulators to maximise the benefits from sustainable forest management including the provision of timber and related ecosystem services.

The Queensland forest and timber industry makes a significant contribution to the state economy, supporting 25,000 direct and indirect jobs as well as contributing \$3.8 billion to the state economy. Many of these jobs are located in rural and regional areas across the state.

Timber Queensland (TQ) is providing this submission in response to the NSW Department of Environment and Heritage call for consultation on the NSW proposed 'Improved Forest Management in Multi-Use Public Native Forest' carbon method (NSW method) under the Emissions Reduction Fund (ERF) scheme.

Key points

1. Timber Queensland regards this method, as proposed by the NSW government, as a deliberate politically motivated attempt to curb sustainable public native forestry activities and to create an opportunity to **misuse** the ERF to separately fund its previously stated goal of creating a Greater Koala national park, despite the myriad of technical and policy flaws associated with the method.
2. Timber Queensland (TQ) has major technical concerns not only with the method as proposed, in terms of failing to meet integrity standards for a robust and verifiable method, but also the process adopted to date could be interpreted as political



intervention through **duplicitous** and coordinated activities between the Australian and NSW Governments on the basis of **known limitations** with the method and truncated consultation periods and a lack of public information disclosure.

3. The fact that this method was initially approved through the Emissions Reduction Assurance Committee (ERAC) expression of interest process (EOI) for further development raises concerns which suggest either a lack of due diligence or expertise on behalf of ERAC, or deliberate political influence in the process.
4. The NSW method poses a significant risk of contributing to lower overall long-term abatement compared to the counterfactual (i.e. sustainable timber harvesting), given the multiple pathways for higher abatement, including:
 - the carbon sequestered in growing and regenerating forests;
 - the carbon stored in harvested wood products;
 - the substitution of high emissions materials (e.g. steel, concrete) with wood and other fibre based products that have low embodied energy;
 - the use of woody biomass for renewable energy (including for power, thermal energy and biofuels), thereby displacing fossil fuels; and
 - recycling and use of products at the end of their service life to extend the abatement benefits of the sector.
5. The ACCU Scheme triage criteria used by the ERAC for method prioritisation provides a clear demonstration of the process shortcomings and failure of the NSW method to address:
 - *scale*: the NSW method is intended to apply to New South Wales, Tasmania and Queensland; we are aware that both the Tasmanian and Queensland Governments have formally written to the Australian Government raising policy concerns with the method including that they do not support its application in these jurisdictions; this makes the NSW method fail the scale test of potential abatement;
 - *complexity*: the NSW method fails to adequately address the complexity of leakage issues and measurement of the counterfactual or baseline of continued sustainable native timber harvesting on public land (which is subject to a broad range of dynamic regulatory and environmental factors);
 - *innovation*: the NSW method fails to incentivise innovation as the only stated purpose is to stop an existing activity; the NSW method fails to take account of the broad opportunities that can exist for the greater use of lower value or wood



waste for bioenergy and other uses as well as reuse and recycling which can increase the storage life of harvested wood products to support a decarbonisation agenda; conversely a method as proposed by Forestry Australia with a broader range of active management activities (e.g. ecological thinning, timber harvest for restoration and enhanced wood productivity etc.) more appropriately captures this innovation (with application across a broader range of public and private land tenures); and

- *adverse impacts*: the NSW method fails to address the likely seriously adverse economic, social and environmental impacts from reducing the size of the native forest products industry, that can include loss of employment, social capital, local economic activity, indigenous forestry opportunities with wood and other commercial products, and the supply of local wood products with high environmental credentials (e.g. compared to overseas imports and risk of illegal logging, poor forest management etc.) to meet building demand.

6. Major technical flaws with the NSW method include:

- a fundamental **disregard** of the available science both within Australia and overseas on the long-term greenhouse gas reduction outcomes from sustainable timber harvesting (on a life cycle basis which adequately deals with leakage), particularly as applied at a landscape scale which is relevant to public native forestry in Australia, as a counterfactual to the NSW method (e.g. any short term forest level emissions are offset by younger growth elsewhere in the managed landscape);
- inappropriate assumptions, statements or carbon accounting constructs in the design of the NSW method, such as:
 - failure to account for genuine abatement within the 15 year crediting period consistent with other relevant methods (e.g. plantation forestry), noting the plantation method appropriately credits abatement based on the difference between the abatement generated within the crediting period and the long term carbon stocks in the reference baseline case;
 - the NSW method ignores post-harvest regrowth and carbon sequestration beyond the 15 year crediting period for the counterfactual, substantially **inflating** the sequestration attributable to non-harvested forest (**this simply ignores reality**);
 - these assumptions or accounting constructs will have a significant impact on the estimated carbon credits from the NSW method, with no logical rationale for their adoption, again highlighting in-built biases in the method design which do not reflect actual carbon dynamics in the forests;

- adoption of only partial accounting in the design of the NSW method, which is a shortcoming as identified by the Australian Bureau of Agricultural and Resource Economics and Sciences (ABARES 2024) when they state:

Sustainable wood harvesting in Australia's native forests can help combat climate change. As trees grow, they remove carbon dioxide from the air and release oxygen. Harvested wood products from these forests can store carbon for potentially many decades while newly growing trees in the forest continue to sequester more carbon. Substituting carbon-intensive products such as concrete and steel with sustainably produced wood products, and utilising harvesting residues for bioenergy, can further reduce greenhouse gas (GHG) emissions (Churkin et al. 2020, Ximenes 2023). A study comparing the GHG implications of a 'conservation' (no wood harvesting) forest and a 'production' (with wood harvesting) forest scenario over a 200-year period showed that from 40 years onwards, the 'production' scenario is associated with lower GHG emissions. The benefit becomes more apparent over time as further harvest events occur, allowing for greater long-term carbon storage in the forest and in harvested wood products and increased substitution for more carbon-intensive products (Ximenes et al. 2012, Ximenes 2023). Importantly, given the long timeframes associated with native forest growing cycles, assessment over shorter timeframes can yield different results and only partially account for the sequestration potential of native forest harvesting.

- inclusion of the highly contested statement: *The literature shows that, in Australian native forests, the avoidance or deferral of harvesting in public forest estates is likely to lead to significant greenhouse gas abatement*
 - this statement is either deliberately misleading, or shows a disregard for the contested scientific literature in the Australian context;
 - the literature is increasingly pointing to the importance of life cycle assessments and scope for carbon abatement outcomes from actively managed forests with sustainable timber harvesting compared to non-harvested forests;
- failure to address the integrity standards outlined by the ERAC, including (not an exhaustive list): additionality; measurable and verifiable; and evidence based requirements;
 - *additionality*: notwithstanding the likely perverse impacts of the method compared to the counterfactual, the NSW Government has already publicly committed itself to the creation of a Great Koala national park **violating** the **principle of additionality** should they wish to use these carbon credits for this purpose; other state jurisdictions have also made policy decisions to cease



timber harvesting in parts of the public multiple-use native forests over the past few decades in the absence of a carbon market, these decisions have occurred historically without a carbon incentive; and any use of carbon credits for ceasing harvesting in the public native forest estate raises serious integrity issues as these policy decisions are **demonstrably common practice**;

- *measurable and verifiable*: the documentation provided to describe the method is grossly inadequate in terms of providing sufficient verifiable data and the rationale for many of the biased assumptions used, including failure to address the use of arbitrary and unsubstantiated leakage factors and key limitations in the use of FullCam which provide a favourable bias to the NSW method compared to the counterfactual;
- *evidence based requirements*: the large volume of evidence, including disputed science in the literature, suggest that the NSW method is contested and highly speculative as to its actual carbon abatement realisation and therefore should not proceed; this represents reputational risk to the ERF scheme and Australian carbon market more generally;
- failure to adequately account for indirect leakage in terms of the sourcing of hardwood timber from other forests (e.g. imported tropical hardwoods with lower environmental safeguards) to meet ongoing demand if the NSW method were adopted;
- failure to adequately account for indirect leakage in the NSW method in terms of the forgone substitution of downstream harvested wood products with higher emissions materials such as steel and concrete in the built environment; and
- significant FullCam biases, which include:
 - overestimating the carbon storage of mature trees by failing to account for decay as trees age in non-harvested forests;
 - overestimation of the rate of decay of coarse dead roots, thereby discounting their carbon storage potential in harvested forests;
 - underestimation of the proportion of biomass allocated to the woody components (e.g. stems) of trees in harvested forests, which overestimates the forest carbon residues that will decay following harvest; and
 - overestimation of the decay of wood products deposited in landfill, contrary to the science on their long-term storage in Australian landfills.

7. Other key public policy issues include:

- a high risk for unnecessary and perverse economic and social impacts to the existing native forest wood products and timber industry in Australia, which provides essential building materials to meet local housing and construction demand;
- a failure to recognise ongoing high demand for housing and building needs and future Federal and State Government housing targets, and the role of the local native hardwood industry for regional employment, economic activity and wood supply to support these targets;
- market failure by promoting a method at the expense of more expansive and holistic native forestry methods that can more appropriately incentivise sustainable forest management with multiple carbon, wood supply and environmental outcomes, such as the method proposed by Forestry Australia which more accurately reflects the available science (noting this method was **not prioritised** for further development during the ERAC EOI process);
- prior knowledge within the NSW and Australian Government Departments of the limited scope of modelled carbon abatement impacts from the NSW method when wood product substitution is included, and known biases in the FullCam model that underestimate the greenhouse gas reductions from the counterfactual;
 - this includes research comparing the cessation of harvesting with continued native forestry operations in public forests across multiple state jurisdictions partly funded by Forest and Wood Products Australia, with preliminary findings shared with Government and industry since 2023;
- clear recognition by international agencies, including the Intergovernmental Panel on Climate Change (IPCC), Food and Agriculture Organization (FAO) and United Nations Economic Commission for Europe (UNECE), on the role that sustainable management of forests for timber production can play in greenhouse gas reductions, such as:

In the long term, a sustainable forest management strategy aimed at maintaining or increasing forest carbon stocks, while producing an annual sustained yield of timber, fibre or energy from the forest, will generate the largest sustained mitigation benefit (IPCC Fourth Assessment Report 2007).

The use of wood helps mitigate climate change in many ways. Innovative and sustainably produced wood products, when coupled with sustainable forest management, can 'build the future' and contribute to the achievement of the Sustainable Development Goals (UNECE, accessed 09.07.25. <https://unece.org/unece-and-sdgs/enhancing-contributions-forests-climate-change-adaptation-and-mitigation>).



Forests and forest products have a key role to play in mitigation and adaptation, not only because of their double role as sink and source of emissions, but also through the potential for wider use of wood products to displace more fossil fuel intense products. Indeed, a virtuous cycle can be enacted in which forests increase removals of carbon from the atmosphere while sustainable forest management and forest products contribute to enhanced livelihoods and a lower carbon footprint (FAO 2016).

Recommendations

Based on the points and issues raised in this submission, we recommend that:

- this method should be withdrawn immediately from the ERAC process;
- an **independent public inquiry** be conducted into the NSW Government in terms of the development of the NSW method including the participation of the Australian Government and related parties involved in its development.

Readily available literature (not exhaustive)

ABARES 2025. Australia's native forests and wood production. *ABARES Insights*: Issue 5, July.

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NSW Department of Primary Industries 2021. Carbon dynamics in native forests – a brief review, Technical Paper, September.

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