Sales revenue of timber and Natura 2000 support

ADDITIONAL DEDUCTION FROM THE SALES INCOME OF TIMBER AND THE RIGHT TO CUT THE STANDING CROP AND NATURA 2000 SUPPORT FOR PRIVATE FORESTS

Self-employed persons may additionally deduct up to 5,000 euros during a period of taxation from their income derived from the sale of timber felled **from an immovable belonging to them** and the transfer of the right to cut the standing crop growing there as well as Natura 2000 support for private forest land after the deductions of the certified expenses have been made (**subsection 32 (4¹) of the Income Tax Act**). Additional exemption cannot cause loss during a period of taxation, just like the part of exemption not used during a period of taxation is not carried forward to subsequent periods of taxation.

For the purposes of the **Forest Act**, the following is timber: felled tree and stem, the part of stem acquired by means of cross-cutting the stem, slash. The basis for the taxation is the concept of timber set out in the Forest Act and resulting from that, the processed timber, for example, crosscut and chopped firewood, as well as wood chips are not considered timber for the purposes of the Forest Act in order to receive benefits provided for in the Income Tax Act.

Additional information

Taxation of income received from the transfer of forest

Declaration of income derived from the transfer of timber or the right to cut the standing crop and Natura 2000 support for private forests

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