

Practical guide to
conducting due diligence
of tropical timber products:

Cameroon



BVRio Responsible Timber Exchange (www.bvrio.com/timber) is an online negotiations platform designed to promote the trading of forest products of legal and certified origin, integrated with a **Due Diligence and Risk Assessment System**. The system was designed to facilitate compliance with legislation such as the EU Timber Regulation and the US Lacey Act. The Responsible Timber Exchange was developed in partnership with **BVRio Institute** (www.bvrio.org), a Brazilian organisation with a mission to develop market mechanisms to facilitate compliance with environmental laws. BVRio has a formal Key Account partnership with the Forest Stewardship Council® Brasil, is a Climate Action Leader of the R20 Regions for Climate Action initiative, received the Katerva Awards 2013 for Economy, and is a partner of the Forest Legality Initiative.



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Introduction

The illegal production and trade of tropical timber is one of the main drivers of environmental degradation worldwide, leading to loss of habitats and biodiversity, greenhouse gas (GHG) emissions, human rights abuses and corruption.

The enforcement of legality by some countries (e.g., the EU Timber Regulation – EUTR¹, the US Lacey Act 2008² and Australia’s Illegal Logging Prohibition Act³) requires traders and operators to conduct their own due diligence on the timber they import into these markets⁴. In parallel, initiatives such as the EU’s Forest Law Enforcement, Governance and Trade (FLEGT)⁵ have helped to increase capacity to implement these laws.

1_ ec.europa.eu/environment/forests/timber_regulation.htm

2_ The Lacey Act of 1900 is a law in the USA that bans trafficking in illegal wild life. In 2008, the Act was amended to include plants and plant products such as timber and paper (www.aphis.usda.gov/aphis/ourfocus/planthealth/import-information/SA_Lacey_Act).

3_ The Australia Illegal Logging Prohibition Act was designed to support the trade of legal timber into the Australian market (www.agriculture.gov.au/forestry/policies/illegal-logging).

4_ The US Lacey Act requires timber buyers to take due care in the selection of suppliers of timber products to be imported into the US (www.fws.gov/international/laws-treaties-agreements/us-conservation-laws/lacey-act.html). Similarly, the new EU Timber Regulation requires that operators (timber importers) conduct risk assessments and due diligence of their timber sources (www.euflegt.efi.int/home).

5_ The FLEGT Action Plan aims to reduce illegal logging by strengthening the sustainability and legality of forest management, improving forest governance and promoting trade in legally produced timber (www.flegt.org).

6_ Regulation (EU) N° 995/2010 of the European Parliament and the Council, article 6.



In order to comply with the EU TR requirements, timber importers must conduct a due diligence following a 3-step process⁶:

- Gather information about timber acquired, including country of source, supplier, species, and documentation.
- Conduct a risk assessment of the timber product and its supply chain.
- Mitigate the risks. If risk of illegality is identified, measures need to be put in place to minimize it, including obtaining additional information and/or engaging third party verification.

The ability to conduct due diligence is hindered by various barriers. Firstly, the legislative system of some countries can be extremely complex, with hundreds of laws and documents located in different government agencies⁷. Once the legislation is identified, it is difficult to determine which are the main documents that, in aggregate, demonstrate the legality of a given timber consignment. Once documents are obtained, they could be in foreign languages and may be difficult to interpret.

The objective of this series of practical guides is to summarise the main documents that need to be collected, and how to interpret them, in order to conduct due diligence of timber consignments to be imported from different countries into the US and European markets. It also provides a summary of the main risks associated with timber legality that the due diligence must address, for each individual country.

For each country, the guides provide:

-  • a short description of the regulatory regime
-  • a list of the essential documents to be analysed
-  • facsimiles of these documents, highlighting what are the relevant information to be checked in each of them
-  • an overview of the most frequent frauds

⁷ See, for instance, country reports available in NEPCo's Sourcing Hub (<http://beta.nepcon.org/sourcinghub>).

⁸ See, for instance, NEPCo Sourcing Hub (<http://beta.nepcon.org/sourcinghub>), WRI Open Timber Portal, or the Timber Trade Portal of the European Sustainable Tropical Timber Coalition (www.timbertradeportal.com).

This series of guides complement BVRio Due Diligence and Risk Assessment system (www.bvrio.com/timber), an online system to assist timber traders in conducting the due diligence of individual timber consignments.

Given that this guide is not intended to provide a full review of the legislation, procedures and documents related to timber extraction and processing activities in different locations, readers are recommended to familiarise themselves with the requirements of different countries. Useful reviews of timber legislation can be found elsewhere⁸.

The objective of this series and of BVRio Responsible Timber Exchange is to enable wood traders to screen out illegal timber from their supply base and, through demand-side pressure, help combat illegality in the sector.



Jin Qin

Conceptual model

Irrespective of the country, a due diligence must, as a minimum, analyse documents and obtain evidence related to:



The forest of origin and timber harvesting

to identify where the timber product comes from, and whether the seller has the rights to extract timber. In most countries, logging activities require a logging permit.

Timber processing activities

to determine whether sawmills and other whether sawmills and other processing facilities have the required licenses, and process timber according to legal requirements. A supply chain could, in some cases, include a series of processing activities in different locations, and the due diligence should include all of them.

Trading activities

to ascertain whether companies have the licenses and documentation required to trade timber. The due diligence should analyse the export licenses to determine whether the products and species can be exported.

Timber transportation

where gathering these documents allows the traceability of timber along the various production sites of the supply chain, from forest of source to final buyer.

It is often the case that this set of documents contains sufficient information to demonstrate the legality of the timber and its traceability to the forest of source. In some cases supplementary documents may be required to meet additional requirements of specific countries.

Main types of fraud

Different types of fraud and contravention of forest laws are used by unscrupulous operators worldwide to obtain and trade illegal timber. While some fraud is specific to an individual country, in general fraudulent activity falls within the following categories⁹:

1. Illegalities relating to the allocation of timber rights, i.e. granting/obtaining right of timber harvesting, without following due processes envisaged in the legislation.
2. Illegal logging and timber theft including: logging without a permit; extraction of volumes higher than those authorised in the logging permits; and extraction of a different species mix from that specified in the permits (i.e. favouring the most valuable species).
3. Operational illegalities and/or irregularities at the forest, sawmills, or exporting activity including: contraventions of employment legislation, operations without valid licenses, adulterations of forest inventories to inflate the volume of valuable species authorised in the system, inflation of conversion rates at sawmills (to create credits for higher volumes of processed timber downstream), tax evasion, etc.

A recent review by Earthsight¹⁰ grouped types of illegalities as follows:

- Illegalities associated with the right to harvest, including logging in areas without permits, illegal permit allocation, logging in protected areas;
- Operational violations, including violating terms of harvesting plans, violating terms of other permits and logging outside boundaries;
- Illegalities during transport, processing and trade, including export prohibition violations, tax evasion and CITES violations.

⁹ See BVRio 2016: Using big data to detect illegality in the tropical timber sector. BVRio Institute, Rio de Janeiro. (www.bvr.io/en/library).

¹⁰ Earthsight 2017: Investigating illegal timber. A guidebook for activities and communities. (www.earthsight.org.uk)

11 _ See, for instance:

- Greenpeace 2014: A crise silenciosa da Amazônia. Controle do setor madeireiro e 5 formas de fraudar o sistema (http://chegademadeirailegal.org.br/doc/BR/controlado_madeireiro_5_formas_fraudar.pdf) and other reports from the same series;
- Interpol and World Bank, 2010: Chain-saw project. An INTERPOL perspective on law enforcement in illegal logging;
- NEPCon Sourcing Hub (<http://beta.nepcon.org/sourcinghub/>);
- European Sustainable Tropical Timber Coalition Timber Trade Portal (www.timbertradeportal.com);
- Forest Trends, 2013: European Trade Flows and Risks. (www.forest-trends.org);
- Traffic country specific reports: (www.traffic.org/timber-trade/);
- The Forest Trust: Guide to legality. Practical advice for timber producers, processors and exporters. (www.tft-forest.org);
- WRI, 2014: Sustainable procurement of wood and paper-based products. Guide and resource kit. (www.sustainableforestproducts.org);
- IUFRO 2017: Illegal logging and related timber trade.
- FAO 2016: Traceability. A management tool for enterprises and governments;
- Chatham House's Illegal Logging Portal - (www.illegal-logging.info);
- Forest Legality Initiative's portal - (www.forestlegality.org);
- WRI and WBCSD's Forest Transparency Initiative (<http://alpha.foresttransparency.org/en/about/fti/>);
- Earthsight's Timber Investigator - (www.timberinvestigator.info);
- FSC Global Forest Registry (www.globalforestregistry.org).

12 _ See for instance, EIA's country specific reports (<https://eia-international.org/report-category/forests>), or independent monitoring organisations (e.g., guide. REM: Independent monitoring. A practical guide. www.rem.org.uk).



Adam Ronan

Additional information on types of fraud, approaches for investigating illegality, and methods for tracking timber products from source to end buyer, are found elsewhere¹¹. A due diligence should also include reviews of reports and information raised by NGOs and independent monitoring organisations¹².

A summary of the main types of fraud prevalent in each country is shown in the the country profile section below.

BVRio Due Diligence and Risk Assessment System



BVRio's Due Diligence and Risk Assessment System is an online system created to assist buyers and traders to conduct due diligence and assess the risk of illegality of specific consignments of timber products. The system is an integral module of the BVRio Responsible Timber Exchange (www.bvrio.com/timber), which also includes a Trading Platform for sourcing timber products from legal sources.

The objective of the Responsible Timber Exchange is to enable wood traders to screen out illegal timber from their supply base and, through demand-side pressure, help combat illegality in the sector.

The system guides the user through the process of identifying the supply chain of their products, analysing the consistency of documentation and identifying any risks associated with it. At the end of the process, the system creates a supply chain map, rates each link in the supply chain for its consistency and risks, and issues a report.

BVRio's approach is to conduct due diligence for each individual timber consignment, rather than producers or suppliers. Many supply chains are very complex, with traders and timber merchants buying from multiple sawmills, which in turn acquire logs from multiple forest management units (with varying degrees of compliance). This means that a positive result for a timber consignment sold by a given sawmill does not guarantee that the next timber lot sold by the same sawmill will meet the same levels of legality and environmental compliance.

For some countries, additional information is pre-loaded in the system, facilitating the process of analysis and identification of risks.

In the case of Brazil, the system uses a big data approach, based on a large and growing data set, and aims to identify inconsistencies that may be associated with irregularities and illegality¹³. The system is designed to provide blanket coverage of all production sites in the region analysed.

BVRio's Due Diligence and Risk Assessment System analyses:



• **Legality** – evidence of risks of non-compliance with legal, environmental and social laws, rules and requirements;



• **Supply chain inconsistencies** – whether the declared supply chain is consistent with documentation provided;



• **Social aspects** – risks of non-adherence to, or abuses of, labour and employment legislation.

¹³ More information on the methodology used for Brazil can be found in BVRio 2016: Using big data to detect illegality in the tropical timber sector. BVRio Institute, Rio de Janeiro. (www.bvrio.org/en/library).

The due diligence and risk assessment process is conducted in two stages:

1. On a daily basis, the system analyses the compliance status of all production sites in the Amazon: i.e. timber extraction, processing and commercialisation operations (forest management units, sawmills and log yards used for timber storage and commercialisation). Based on the analysis, production sites are rated by level of compliance, ranging from those without any evidence of irregularities, through operations that show risks of possible infringements or illegalities, to those with proven illegality.

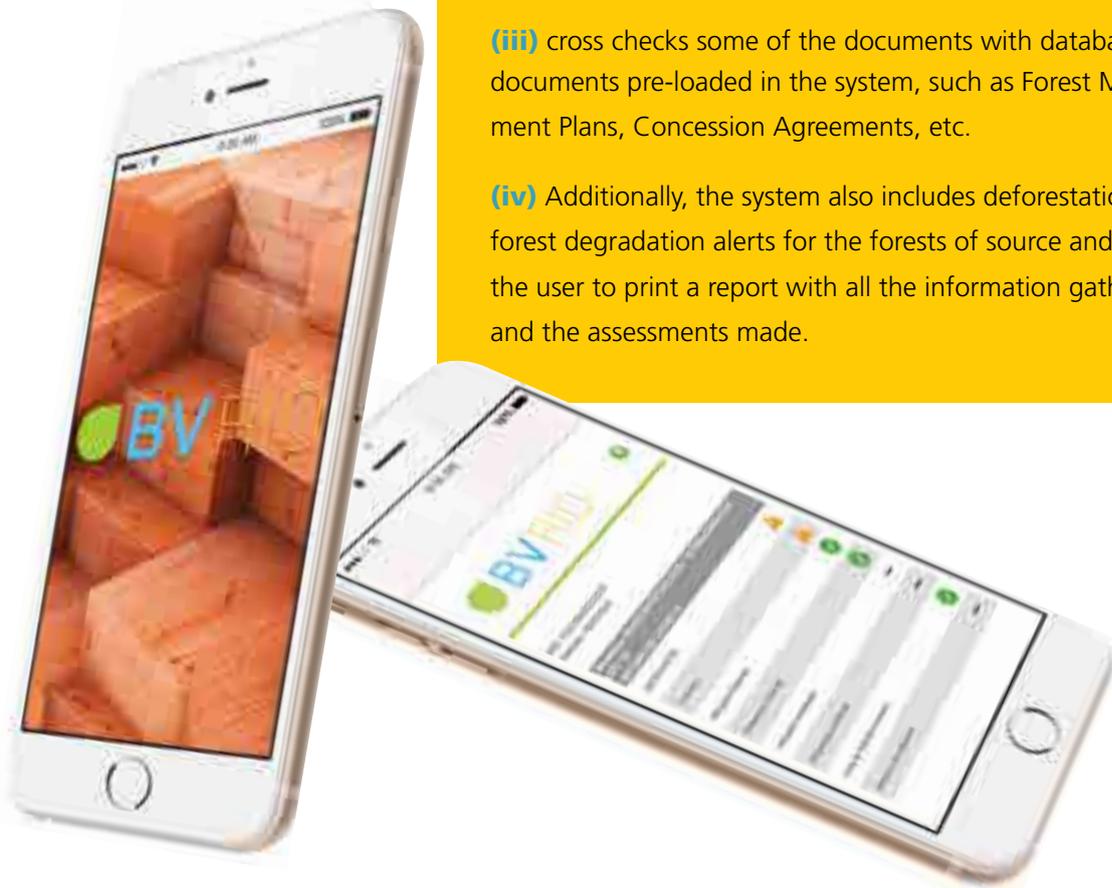
2. When a user enters the Timber Transport Authorisations related to a timber consignment, the due diligence system traces the timber product through the series of production sites and assesses the legality status or risk associated with that product.

The system checks timber sources for irregularities, illegality or possible illegality related to legal, environmental or social requirements during extraction, processing and transportation processes.

The risk assessment process also analyses the track record of companies and individuals involved in the supply chain. These include the forest owner, the person or company holding the forest management rights, the forest engineers responsible for the forest management plan and extraction activities, as well as those involved with the sawmills and timber yards. This allows the system to indirectly assess the risk of irregularities not yet detected by environmental agencies.

For most countries, however, lack of access to large digital databases restricts the use of a big data approach. In this case, the system:

- (i) guides the user step-by-step with each individual document,
- (ii) checks the consistency of these documents one against each other in order to assemble the supply chain from the export point back to the forests of origin, and
- (iii) cross checks some of the documents with databases of documents pre-loaded in the system, such as Forest Management Plans, Concession Agreements, etc.
- (iv) Additionally, the system also includes deforestation and forest degradation alerts for the forests of source and allows the user to print a report with all the information gathered and the assessments made.



14 _ The desktop version can be accessed at timber.bvrrio.org. Apps can be downloaded at the Google Play (<http://play.google.com/store/apps/details?id=br.com.bvrrio.bvriomobile&hl=en>) and Mac App Store (<http://itunes.apple.com/br/app/responsible-timber/id1059374511?l=en&mt=8>).

BVRio is expanding the range of countries assessed, adapting its approach to national circumstances, legislation, and data availability and new versions of this guide will be issued with such updates.

BVRio's Due Diligence and Risk Assessment Tools are available for desktop use and as apps in Android or iOS format¹⁴.

Country profile



This guide contains specific information for [Cameroon](#).

BVRio is expanding the range of countries assessed. The full range of guides can be found at bvr.io/en/library.

Cameroon



Ekom Waterfall - Rainforest, Cameroon.

Forest legislation and enforcement agencies

In Cameroon, timber production is the responsibility of the Ministry of Forests and Wildlife (MINFOF) and implemented by the Directorate of Forests and the Directorate for the Promotion and Processing of Forest Products¹⁵. These directorates operate through six different sub-directorates or sub-departments: the Sub-Department of Agreements or Accreditations and Forest Taxation; the Sub-Directorate of Inventories and Forest Management; the Sub-Directorate of Community Forests Branch; the Monitoring Unit for Regeneration, the Reforestation and Woodland Extension; the Sub-Directorate for the Promotion of Wood; the Sub-Department for Promotion and Transformation of Non-Timber Products and the Sub-Directorate of Wood Processing. Sub-Directorates operate through branches/services. MINFOF has delegations at regional and divisional levels and Forestry and Wildlife Control Posts in subdivisions. All these central and decentralized structures of MINFOF are involved in forest legislation enforcement. There is also a National

¹⁵ <http://www.timbertradeportal.com/countries/cameroon/#legality-profile>.

Forestry Development Agency – a state-specialized agency – supporting actors in the timber sector in development of private and community forestry plantations¹⁶.

Numerous regulatory instruments, frameworks and guidance notes have been developed to govern production and trade in timber and forest products in Cameroon. The Forest Policy of the 1990s and the Forest Law, No. 94/01 of 20 January 1994, provides clear orientations toward sustainable forest use. It is the most important law regulating forests, fauna and fisheries in Cameroon¹⁷. Its implementing instruments include, among others; Decree No. 95-531- PM of 23 August 1995 fixing the procedure for implementing the forestry regime; Order No. 0222 / A / MINEF / 25 May 2002 on procedures for the preparation, approval, monitoring and control of the implementation of management plans for the permanent production forests; Order No. 0872 / MINEF of 23 October 2001 on the classification of forest species; and Decision No. 0108 / D / MINEF / CAB of 9 February 1998 applying the forest environment management standards¹⁸. Economic operators in the forestry, wildlife and fisheries sectors in Cameroon are obliged to respect the policies and regulatory instruments outlined in these documents. Cameroon ratified the Convention on Biological Diversity (CBD) in 1994 and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) in 1981. To guarantee the effective implementation of these Conventions, Cameroon adopted three legislations: Decree No 2005/2869/PM of July 29, 2005; Order No 067/PM of June 27, 2006; and Decision No 104/D/MINFOF/SG/DF/SDAFF/SN of March 02, 2006¹⁹.

In 2010, Cameroon signed a Voluntary Partnership Agreement (VPA) with the European Union in the context of the Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan. The aim of the VPA is to ensure that timber exported to the European Union has been produced according to Cameroonian laws and regulations. Cameroon is currently in the Systems Development phase, meaning it is developing its Legality Assurance Systems including a rigorous tracking system.

16_ <https://thereddesk.org/countries/actors/national-forestry-development-agency-cameroon>.

17_ Forestry Legality Initiative Risk tool 2013 WRI: <http://www.forestlegality.org/risk-tool/country/cameroon-0>

18_ Mahonghol, D., Ngeh, P., Chen, H.K. (2017). Cameroon timber trade legality training manual. TRAFFIC Edition, Yaoundé, Cameroon and Cambridge, United Kingdom.

19_ Forestry Legality Initiative Risk tool 2013 WRI: <http://www.forestlegality.org/risk-tool/country/cameroon-0>

Main documents needed

Cameroon has eight different legality matrices which outline the requirements which make up the legality definition for timber, and also describe the means by which legality will be verified. The broad range of legality matrices stems from the fact that Cameroon forest legislation includes many timber supply methods, in relation to which the legality concerns differ. Each of the matrices has thus been designed to clearly highlight the specific legal requirements and verification documents associated with each of the different timber supply methods. Overall, the eight legality matrices cover the supply of timber from three different sources: the permanent forest domain (DFP) which is made up of lands exclusively allocated to forest; the non-permanent forest domain (DFNP) which is made up of forest land which may be allocated to uses other than forest domain; and finally, the timber processing units (UTB)²⁰.



Apart from the matrix relating to timber processing units, the legality matrices of Cameroon have been developed based on five common criteria, which deal respectively with the regulation of: administrative and legal aspects (criteria 1); logging and forest management (criteria 2); transport (criteria 3); social aspects (criteria 4); and environmental aspects (criteria 5). Aspects related to import and export regulations, conservation regulations, taxes, fees and royalties' regulations, and subcontractors and partners' regulations are treated as cross-cutting issues²¹. Following a multi-stakeholder consultation in Cameroon in 2017, the list of documents shown below are considered necessary to demonstrate the legality of timber products from Cameroon. The list of documents has been arranged based on the WWF GFTN-TRAFFIC Common Legality framework for Cameroon:

²⁰ The VPA between the EU and the Republic of Cameroon on FLEGT in timber and derived products to the EU. Official Journal of the EU (2011).

²¹ Mahonghol, D., Ngeh, P., Chen, H.K. (2017). Cameroon timber trade legality training manual. TRAFFIC Edition, Yaoundé, Cameroon and Cambridge, United Kingdom. Forest certification guide, 2011.

Principle 1: Eligibility to operate in the timber sector, Access, use rights and tenure (Approval for the forestry profession granted by the Prime Minister, Certificate of registration as a logging company, management plan and exploitation contract);

Principle 2: Harvesting regulations (Annual operating permit, Worksite books (DF10) or SIGIF declaration and Count certificate);

Principle 3: Transportation of logs and wood products (Secure waybills and Special authorisation in the case of transport of special wood e.g. ebony, etc.);

Principle 4: Processing regulations (Certificate of registration as a timber processor and Certificate of legality of the supplier);

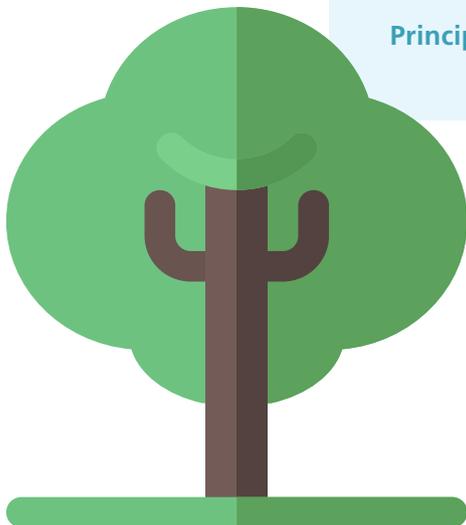
Principle 5: Import and export regulations (export and import permit);

Principle 6: Environmental regulations;

Principle 7: Conservation regulations (Certificate confirming respect of the environmental clauses);

Principle 8: Social Regulations;

Principle 9: Taxes, fees, and royalties (Tax certificate).



1. Eligibility to operate in the timber sector: Approval for the Forestry Profession granted by the Prime Minister and Certificate of Registration as a logging company

The Forest Laws of Cameroon require that timber producers are subjected to administrative and legal recognition. These are captured under criterion 1 of Cameroon's Timber Legality Definition. The owner(s) or shareholders of the logging entity should obtain proof of residence (natural person) from a competent Civil Status Registrar²². In addition, a business should be registered in a competent Commercial Court Registry. Key documents that verify a business to operate in the timber sector are: **Approval for the Forestry Profession granted by the President of the Republic or Prime Minister** and **Certificate of Registration as a Timber Company from the Ministry of Forestry and Wildlife**. Other verification documents are: extract from the registration of logging hammer stamps to the clerk of the competent Court of Appeal and Authorisation to set up and operate an establishment by the Ministry in Charge of Industry. In the case of subcontracting of timber operations, the contracting forestry entity has documents attesting to the regularity of this situation. The verification documents are: subcontracting contract / partnership; letter of approval of the subcontract, issued by the MINFOF; receipt of the deposit of the approved contract with the local authorities of the MINFOF; trade register established in the competent registry; Approval of the Forestry Profession certificate granted by the competent authority; and extract from the deposit of the Forestry Hammer to the competent registry.

²² Law No 2011/011 of May 6, 2011, in articles 4,5 and 6.

2. Access, use rights and tenure: management plan and exploitation contract

The national forest estate in Cameroon is divided into permanent and non-permanent forests domains²³. The permanent forest estate comprises lands that are used solely for forestry and/or as a wildlife habitat. It is subdivided into state and council forests. State forests are divided into two broad categories; Wildlife Reserves (national parks, game reserves, hunting areas, game ranches, wildlife sanctuaries, buffer zones and zoological gardens) and Forest Reserves (integral ecological reserves, production forests, protection forests, recreation forests, teaching and research forests, plant life sanctuaries, botanical gardens and forest plantations). Non-permanent forest estate comprises forest lands that may be used for purposes other than forestry and is divided into: national forests subject to future conversion into other forest management and agropastoral areas; community forests and community hunting zones allocated by the State to communities that request them for collective management in accordance with a simple management plan; and private forests which are planted and owned by individuals, a group of individuals or corporate bodies.

The permanent forest domain covers about 16.3 million ha, of which about 46% is covered by 114 Forest Management Units (FMU), known as Unités Forestières d'Aménagement (UFA) in French²⁴. FMUs are the basic unit of timber harvesting²⁵. To classify (or gazette) FMU as State forest, a decree must be issued by the Prime Minister²⁶. The process of gazetting includes consultations with the local populations and other stakeholders about the planned FMU's boundaries and negotiations about compensation to the local communities²⁷. The decree determines, among others, the **geographical boundaries of State forests** and their category (FMU, protected area or otherwise).

The Forest Law and the corresponding legality matrices of Cameroon recognise the following logging titles:

²³ Cameroon Law N° 94/ 01 of 20 January 1994 laying down Forestry, Wildlife and Fisheries regulations. Articles 41 and 42 of Law 94/01; Articles 35 (1); 36 and 140 (1), (2), (3), (4), (5) of Decree 95-531;

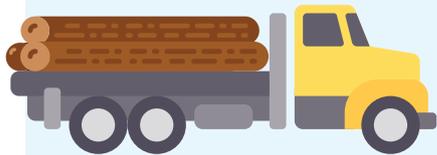
²⁴ Global Forest Watch and MINFOP 2012. Forest certification guide, 2011.

²⁵ Articles 24 and 25, Republic of Cameroon 1994.

²⁶ Article 17, Republic of Cameroon 1995.

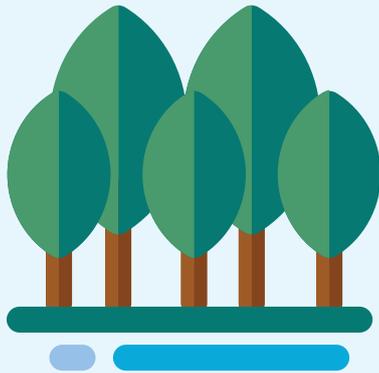
²⁷ Topa et al. 2009.

Forest Management Units (Concessions): An individual FMU has a maximum size of 200,000 hectares and a forest concession may consist of several FMUs²⁸. Timber concessions are awarded to logging companies through a competitive bidding process. Once bidders have filed their application for a timber concession, an inter-ministerial committee including an independent observer examines and verifies their eligibility. At the end of the process, the inter-ministerial committee draws up an unpublished report with recommendations on the allocation of titles. This goes directly to the MINFOF for decision. Once a concession or FMU has been granted to a logging company, a **temporary contract** with a maximum duration of three years is signed between the MINFOF and the company. The temporary contract is non-renewable²⁹. During the three years of the temporary contract the company is mandated, among others, to (i) conduct a management inventory; (ii) **draft a management plan** for the entire area of the FMU and for the entire harvesting rotation period (generally set at 30 years); (iii) **draft a five-year plan and an annual plan of operations** with a detailed description of the operations to be conducted in the initial years of the harvesting cycle; and (iv) build and operate a sawmill neighbouring the granted FMUs to contribute to local employment, local processing and value addition. Once all the requirements listed in the temporary contract are completed and verified, the minister signs a **certificate** to confirm this, and the company is eligible for a **permanent and definitive contract for the FMUs** concerned. The permanent contract lasts for 15 years and is renewable once. It is issued in the legal form of a **forest concession**, which may contain multiple FMUs, granted through a decree signed by the Prime Minister.



²⁸ Article 46 of the decree n° 95-53-PM of 23 August 1995.

²⁹ Article 66 (2), Republic of Cameroon 1995.



Council Forests: Per the forest laws of Cameroon, councils³⁰ have the legal right to apply for a forest estate within the permanent forest domain. Prior to the application, the council should: write a letter of intent to establish a council forest and publish it. If there are no objections, the council should sensitize the communities in and around the proposed council forest for acceptance/buy-in; demarcate and prepare a **map** of the area intended for the council forest; facilitate consultation in the framework of gazettelement process and facilitate the compilation of documents to be submitted to the Prime Minister Office by MINFOF for the gazettelement. The gazettelement of council forest is done by a decree issued by the Prime Minister. The decree determines, among others, **the geographical boundaries and the management objectives of council forest**. No activity can be carried out in the council forest before the development and approval of the management plan by the forest administration³¹. Council forests are essentially forest concessions, but they are under the jurisdiction of the council instead of the national government and can be leased out for logging rights through a public bidding process.

30_ The councils are the third-level units of administration in Cameroon. The councils are headed by mayors and municipal councillors who are elected. The councils have a responsibility in principle for the management of local affairs under the supervision of the State. https://en.wikipedia.org/wiki/Communes_of_Cameroon.

31_ Articles 30-33 of the 1994 forestry law. FLECG Legality grid, 2011.

32_ Mahonghol, D., Ngeh, P., Chen, H.K. (2017). Cameroon timber trade legality training manual. TRAFFIC Edition, Yaoundé, Cameroon and Cambridge, United Kingdom.

Community Forests: Like councils, communities also have a legal right to apply for community forest areas, but within the non-permanent forest domain. Key steps of the process for establishing community forests are community sensitization and consultation, establishment of a legal entity, demarcation and preparation of **map** of the area intended for the community forest, compilation of documents and submission of the application to MINFOF. The land area of a community forest should not exceed 5,000 ha³². Once the application is approved by the government authorities, a **two-year (non-renewable) provisional convention** is signed between the MINFOF and the community. During this period the community draft a simple management plan. It is after the approval of the management plan by MINFOF that the community can enter into a renewable permanent convention for a 25-year period.

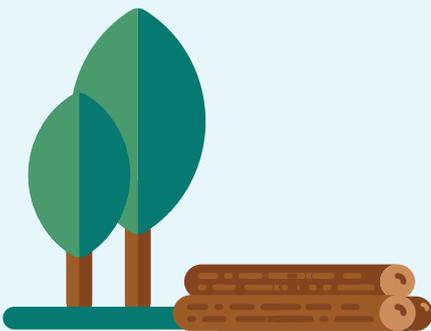


Small Titles: These are a category grouping together smaller-volume logging permits that cover situations not described in other titles. These include forest products exploitation permits (PEPFs), timber recuperation permits (ARBs), timber removal permits (AEBs), and personal logging permits (APCs). As a group, small titles are zoned in the non-permanent forest domain, reserved for Cameroon nationals, and have a maximum duration of one year. Officially suspended in 1999, these titles were reinstated in March 2006.

Sales of Standing Volume: This is a short-term, volume-based logging permit typically zoned within the non-permanent forest domain. Allocated through a competitive bidding process, these permits are valid for a **maximum of three years and must not exceed 2,500 ha**. A management plan³³ is not required for granting Sales of Standing Volume. Sale of standing volume is awarded through a competitive bidding process.

Special Permit: All forest products which are of particular interest e.g. ebony, are classified as “Special Species” and loggers must obtain a special permit prior to harvesting. Harvesting timber with a special permit is allowed in the national domain (non-permanent forest) and prohibited in the permanent forest domain.

Authorisation for removal of timber: This authorisation is given for the removal of seized or abandoned timber. There should be a report/minutes by a local forest manager concerning the timber; whether it was exploited fraudulently (seized) or abandoned by timber owners. In the case of abandoned timber, additionally, there should be evidence that the owners have been notified (letter of summons) and they have not responded. Authorisation for removal of timber is issued after a competitive bidding process and selection of the best bidder. The winner should be a registered timber company who has dully fulfilled its tax obligations.



³³ Articles 45, 55 of the 1994 forestry law.

3. Harvesting regulations (annual operating permit, worksite books (DF10) or SIGIF declaration and count certificate)

Before commencing timber harvest, the logging company should submit proof that it has competent and adequate professional resources, either internally or through the agency of a natural person or legal entity, to perform the forest management work. Alongside this, the MINFOF should give **approval** of the enterprise or its various subcontractors having been involved in certain management activities (inventories, forestry etc.). An environmental conformity audit is then carried out in order to obtain an **Environmental Conformity Certificate**³⁴ issued by the Ministry in charge of Environment.

An annual operating plan is prepared by the logging company for the **Annual Block of Harvest (AAC)**, which is, together with a set of other documents, submitted to the MINFOF for verification and approval. The forest authorities issue a logging permit specifying the details of the allowed harvest, including volume and species. Additionally, the logging company obtains an **Annual Operating Permit**³⁵ from the MINFOF and **notification of the start of activities**. Logging Communities also require an Annual Operating Permit and notification of the start of activities.

In the case of authorisation to Remove Standing Volumes, the MINFOF prepares **inspection reports**. A **Salvage Licence** and notification of the start of activities is given to the logging company upon receiving evidence of payment of the sales price and all other taxes stipulated in the terms and conditions. For harvested, failed, abandoned or confiscated timber, an **auction report** and **receipts of sales** payment is required. A **licence to remove** timber and notification of the start of the work is then issued by the competent manager of the Forestry Administration. In the case of special timber species (i.e. ebony), a special permit is required. In all the logging titles, a **Count Certificate** or **certificate confirming respect** of the

³⁴ Article 17 of Law 96/12 of 5 August 1996 setting out a framework law on environmental management.

³⁵ Order 0222 / A / MINEF of 25 May 2201 Section I - request for the annual operating permit (Articles 40 and 41).

logging regulations is important³⁶. Harvesting can occur within a harvest block (AAC) for a maximum of two years, after which access roads must be closed to prevent encroachment.

Any holder of a logging title must have a **worksite book** (DF-10). The booklet is numbered and visaed by the divisional head of the Forestry Administration. Felled trees are recorded daily in the worksite book (DF-10), indicating the species, diameter taken at breast height (1.30 meters above the ground or above the aerial roots), as well as the felling number marked on the stump of the tree, the length of logs, their diameters at the large and small ends, their volume, and the date the tree was felled. The worksite book needs to be signed off by the forestry authorities, who will use it for determination of harvest tax.

4. Transportation of logs and wood products (secure waybills and Certificate of Origin)

Transportation of logs, timber and other timber products is accompanied by transportation documents. Timber being transported by road from the forest by communities and logging companies should be accompanied by a **waybill** signed by an official of the MINFOF and **Certificate of Origin**³⁷. These documents should be marked, numbered and initialled by the local Forestry Administration official. It should state the quantity and specifications of products transported, their origin and destination³⁸. The details of the transportation documents should correspond with the details in the worksite book. Transport law permits each truck to carry a maximum of twenty-two (22) cubic meters of timber. Timber being transported by rail should be accompanied by a **Special Declaration** on note stamped by the competent manager³⁹. Timber being transported in a container requires a **Loading Certificate** in addition to the other documents. In the case of transporting special timber species such as ebony, a **Certificate of Legality/Permit** of the Supplier is required in addition to the other transportation documents. Other private certificates of legality/sustainable management are also recognised.

³⁶ Articles 51(1) and 73(1), (2) of Decree 95-531; Articles 4(1), (2), (3), (4) and (6), 12(1) and (2) and 13(1) and (2) of Order No 222; Sheets 6, 14 and 17 PROC; Logging inventory rules; Rules on activities in forest areas (NIMF).

³⁷ Articles 115(1), (2) and (3), 127(1) and 128 of Decree 95-531.

³⁸ Forestry Legality Initiative Risk tool 2013 WRI: <http://www.forestlegality.org/risk-tool/country/cameroon-0>

³⁹ Articles 127(2) and (3) and 128 of Decree 95-531. Articles 127 (1) et 128 du décret 95-531.

5. Export regulations (export licence and permit)

Companies exporting timber products are required to obtain an **export licence** from competent authorities of the government in charge of forestry and finance. An export licence is important because the export of logs of some twenty-three (23) timber species has been forbidden since 2002. In Cameroon, timber export monitoring, and export tax calculations have been outsourced to an external verification company called SGS⁴⁰. All timber products leaving the country should have an **Export Permit** issued by SGS confirming legal origin, traceability and payment of taxes and fees. They also check whether export declarations are correct (quantity, species, tariff classification and value). In addition, the MINFOF issues an **international waybill** covering the timber consignment.

⁴⁰ NEPCon (May 2017) Timber Legality Risk Assessment, Cameroon. Version 1.1. www.nepcon.org



Ring-road, Cameroon.

6. Environmental regulations (documents confirming respect of the environmental clauses)

The forest laws of Cameroon require that forest operations in FMUs and Communal Forest is subject to an environmental impact assessment⁴¹. The environmental impact assessment (EIA) is a pre-requisite for the approval of a management plan. A **Certificate of Environmental Compliance** issued by the Ministry of Environment, Nature Protection and Sustainable Development (MINEPDD) shows that an EIA has been performed. At the expiry of the provisional agreement for an FMU, the forest operator cannot proceed further if he fails to conduct an EIA since his management plan will not be approved and he will not be issued an operating permit. MINEPDED has defined a framework to be followed when carrying out an EIA and compliance with this framework is checked prior to approval.

Holders of a forest title, logging permit or processing unit need to comply with environmental clauses while conducting their operations, and are subject to an audit or control. Documents that are checked during the audit include:

- certificate of compliance with environmental clauses (CCEC);
- certificate of compliance with environmental obligations (CCEO); and
- environmental compliance certificate or certificate of conformity of the impact assessment/environmental audit (ECC).

⁴¹ Article 16.- (2) of the law N°94/01 of the 20th January 1994 on forest, wildlife and fishery regime.

7. Conservation Regulations

The Forest Laws also require that logging companies make necessary arrangements to prohibit the involvement of its staff in poaching, commercial hunting and the transportation or trade in hunting equipment during logging operation. The arrangements include the following: internal rules; memoranda giving details of the ban on poaching and transportation of bush meat; memoranda publishing any penalties; food supply plan and record of offences⁴².

⁴² Articles 95 and 101(1) of Law 94/01; Article 11(1) and (3) of Order No 222; Decision No 0108/D/MINEF/CAB of 9 February 1998 applying the Rules on activities in forest areas; Chapter VI of the Rules on activities in forest areas (Articles 28, 29 and 30).



Rainforest, Cameroon.

8. Social Regulations

Logging companies are also required by law to meet obligations in relation to employment, social security, health and safety, collective bargaining agreements of the timber industry, and show that it respects the provisions of its terms and conditions in relation to the local communities within its area(s) of work⁴³. These are verified by the following documents⁴⁴:

43. Article 36 of Law 94; Chapter II of the Rules on activities in forest areas, Articles 4 and 5.

44. Articles 61(2) and 62(2) of Law No 92/007 of 14 August 1992; Decree No 2008/2115/PM of 24 January 2008; Ordinance No 73-17 of 22 May 1973; Decree 74-26 of 11 January 1974; Decree No 74-723 of 12 August 1974; Law No 69-LF-18 of 10 November 1969, amended by Law No 84/007 of 4 July 1984; Order No 039/MTPS/IMT of the Ministry of Labour and Social Security; Order No 019/MTPS/SG/CJ of the Ministry of Labour and Social Security of 26 May 1993; The national collective bargaining agreement (April 2002) of the companies involved in logging and in the processing of forest products and associated activities; Order No 11/DEC/DT of 25 May 1978; Practical directives from the International Labour Organization (ILO); Law 64/LF/23 of 13 November 1964; Law 98/015 of 14 July 1998; Decree 99/818/PM of 9 November 1999.

- I.** Certificate of Registration issued by the Caisse Nationale de Prevoyance Sociale (CNPS);
- II.** Employer registers in three parts, listed and signed by the competent court or by the employment inspector of the administrative district;
- III.** Internal rules stamped by the employment inspector of the administrative district;
- IV.** Instrument establishing a workplace health and safety committee, signed by the manager of the enterprise;
- V.** Inspection reports of the Ministry of Health;
- VI.** Declaration of Establishment sent to the employment inspector of the administrative district;
- VII.** Report of procedures referred by appropriate labour inspector; and
- VIII.** Reports on the realisation of the social projects laid down in the terms and conditions.

9. Taxes, fees, and royalties (Tax Certificate)

The verification documents for tax compliance for logging companies, depending on source of timber and type of registration, include⁴⁵:

- I. Certificate of Registration of the bank guarantee if required under the articles of association of the entity;
- II. Payment receipts (annual forestry charge [RFA], felling tax [TA], plant entry tax [TEU]), local development taxes or other forestry taxes if stipulated in the terms and conditions) for the current year and the year preceding the year of verification;
- III. Certificate of solvency / Tax Certificate of the competent tax office;
- IV. Evidence of payment (VAT, income tax);
- V. Tax patent.



⁴⁵ Articles 66 and 69 of Law 94/01; Article 122 of Decree 95-531; Revised General Tax Code (Part 1, Chapter 1; Part 2, Chapter 1; Part 5, Chapter 3); Finance Law 2002/003 and subsequent revisions.

Main types of fraud

The main types of fraud in timber production in Cameroon can be summarised as follows:

1. Allocation of concessions or timber resources outside the legal process and requirements:



- Granting of FMUs to companies in areas where negotiations about boundaries and compensation to local communities had not been concluded. In some cases, harvesting operations have started even though the area has not been gazetted and management plans have not been approved;
- Allocating FMUs to companies through discretionary process outside of the competitive bidding/auction process which the law requires. In some cases, outcomes of competitive bidding/auction processes are ignored, and the final beneficiaries have not been recommended;
- Allocating timber concessions covering an area larger than the law stipulates for a Forest Management Unit. The law imposes a maximal area of 200 000 hectares per FMU;
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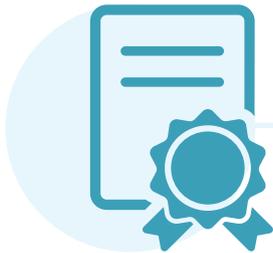
- Allocating timber resources at places differing from those indicated in the invitation to tender, particularly with sales of standing volume;
- Transfer of a sale of timber, or forest concession without authorisation;
- Connivance with forestry officials in presenting false information and documents during bidding/auction process and lack of confidentiality and transparency in the bidding/auction process; and
- Subcontracting of registered logging titles and taking a position in a logging company without prior agreement of the Forestry Administration.

2. Timber theft:



- Logging without permit, especially timber originating from 'small permits' and sales of standing volume permits;
- Harvesting volumes exceeding the approved yield and connivance with forestry officials to falsify volume statements;
- Harvestings outside the limits of authorized zones; and
- Harvesting in areas under protection and/or removal of protected species through the abusive use of small permits.

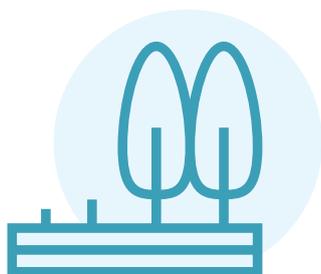
3. Operational illegalities and/or irregularities:



- *De facto* extensions of the duration of temporal contract beyond the maximum duration. For FMUs, a temporary non-renewable contract for a maximum duration of three years is signed to enable the company to carry out the requirements listed in the contract. However, some temporal contracts have lasted for more than three years and in most cases the requirement listed have not been carried out. Technically, any timber taken from these concessions is illegal;
- Abusive use of 'small permits'. In some cases, lack of exact specification of the boundaries of the areas being granted;
- Non-compliance with forest management and annual operational plans;
- Harvesting with no management and harvesting plans, or the management and harvesting plans are not implemented or checked by forestry officials.
- Operating without an approved environmental impact assessment within FMUs.
- Harvest certificates issued on the basis on fictitious or unverified field inventory results;
- The issuance of annual operating permits with indications contrary to the management plan;
- The issuance of Annual Block of Harvest (AACs) and Sales of Coupes (VC) without real checks in the field; and
- Allocation of timber recovery certificates (ARB/AEB) without mapping the space concerned.

4. General irregularities:

- Companies operating without renewed registration;
- Non-compliance with health and safety requirements, including wearing personal protective equipment;
- Use of unlicensed workers, workers without contracts and minors, and non-payment of social insurance;
- Exports without necessary documents, using documents based on false claims or forged documents including waybills, loading certificates and reports. These affect payment of the correct export taxes/fees;
- False declaration by logging companies to reduce the amount of taxes, royalties and harvesting fees paid;
- Use of illegal foreign workers, and payment of those workers into foreign bank accounts, circumventing the Cameroonian income tax requirements;
- Collusion with field officials to fraudulently cut timber trees, then reporting them for authorisation to be auctioned as abandoned wood in order to avoid paying taxes including VAT and other sale taxes;
- Not paying or paying unjust compensation for destruction of crops or the land.

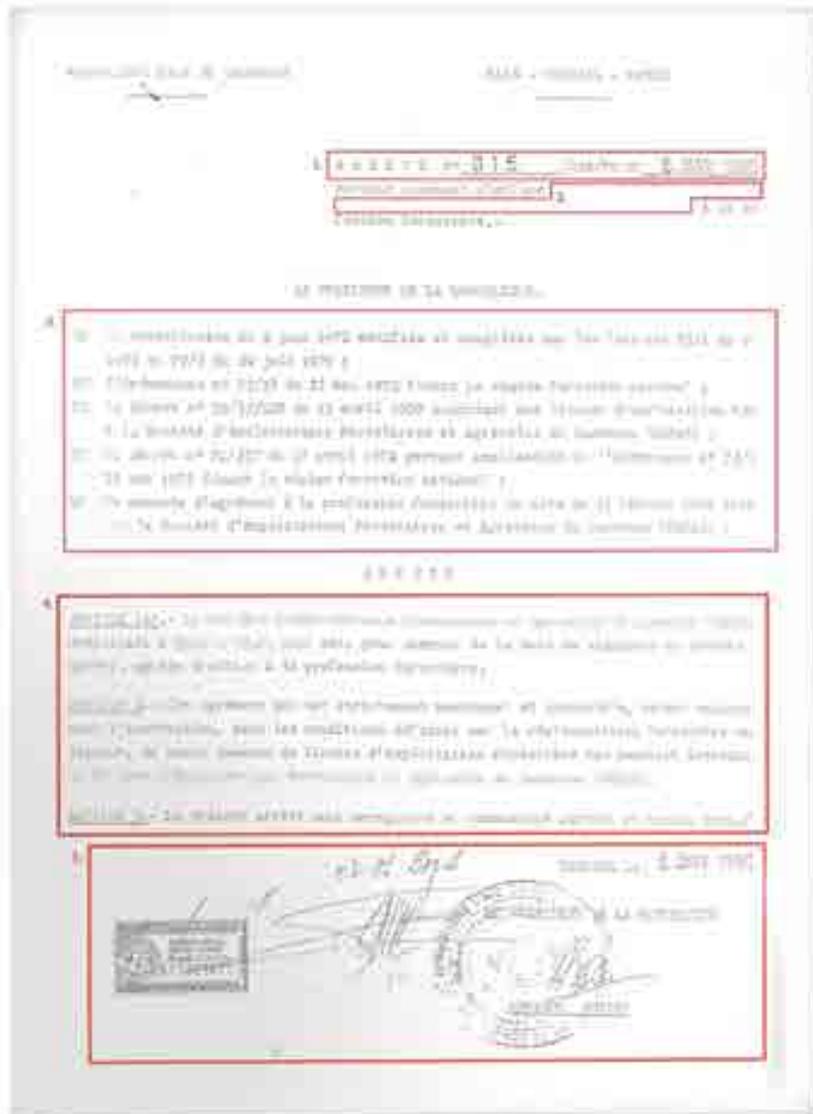


Samples of main documents and how to read them

The documents described above contain a significant amount of information, and it is important to understand what they mean. Timber traders should conduct due diligence of this documentation in order to avoid the possibility of incorporating false or incompatible documents into the timber consignment supply chain.

Sample documents are shown below together with explanations about the information contained and the means of verification.

1. Decree Approving Granting of Forestry Profession (Decret Accordant l'Agrément à la Profession Forestière)



Sample of a Decree Approving Granting of Forestry Profession issued by the Prime Minister or the President of the Republic of Cameroon, or on his behalf the Secretary General of the Presidency of the Republic.

The Decree Approving Granting of Forestry Professions certifies that the state of Cameroon has approved the forestry profession of the logging company. This is an important legal document authorising the logging company to operate in the timber sector of Cameroon.

How to read a Decree Approving Granting of Forestry Profession.

The document contains the following main information:

1. The decree number and date;
2. Name of the company;
3. Provisions of the constitution and other laws setting the basis for the decree;
4. Articles of the decree (normally three articles);
5. Signature and stamp of the Minister of State Secretary-General on behalf of the President/Prime Minister.

What to be aware of when reading a Decree Approving Granting of Forestry Profession:

It is important to check whether (1) the name of the timber producer is the same as that on the decree, (2) the decree has a number and date (3) it has been issued by the President/ Prime Minister (4) the document has been signed and stamped by the Prime Minister, the President of the Republic or the Secretary General of the Presidency of the Republic on behalf of the President.

2. Certificate of Registration (Certificat d'Enregistrement)

Sample of a Certificate of Registration issued by the Ministry of Forestry and Wildlife. This document certifies that the entity is authorized to do business in the forestry sector as a wood processor/miller or exporter of logs/processed wood.

How to read a Certificate of Registration. The document contains the following main information:

1. Certificate reference number;
2. Date of issue;
3. Timber company's name and address;
4. Timber company Registration Number;
5. Purpose for which the Certificate of Registration is issued for;
6. Period for which the certificate is valid
7. Name, signature and stamps of the Minister of Forest and Wildlife

What to be aware of when reading a Certificate of Registration:

It is important to check whether: (1) the certificate is on the letterhead the Ministry Forest and Wildlife (2) the Department of Promotion and Processing of Forest Products is stated on the letterhead of a Certificate of Registration as a Wood Processor/ Miller (Certificat d'Enregistrement en Qualité d'Exportateur de Bois Transformés) or a Certificate of Registration as Exporter of Processed Wood (Certificat d'Enregistrement en Qualité d'Exportateur de Bois Transformés) (3) the Department of Forestry is stated on the letterhead of a Certificate of Registration as an Exporter of Logs (Certificat d'Enregistrement en Qualité d'Exportateur de Bois en Grumes) (4) the certificate reference number is quoted and endorsed (5) the purpose for which the certificate was issued has been stated (6) the company's registration number is quoted (7) the certificate has a validity date (8) it has been duly signed and stamped by the Minister of Forest and Wildlife or the Secretary of State on his behalf.



ARDJELJ – La cartouche de feuillets numérotés est distribuée pour qu'il soit :

56.

La page de titre A porte les 5 numéros de feuillets. Les numéros des autres pages sont :

- De page B, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :

AU NORD :

- De page A, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :
- De page B, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :
- De page C, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :
- De page D, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :
- De page E, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :
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- De page E, 10 numéros de feuillets sont distribués. Les numéros des autres pages sont :

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- Du point M, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

ACQUET:

- Du point N, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point O, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point P, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point Q, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point R, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

AU SUD:

- Du point S, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point T, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

A ZAMBIE:

- Du point U, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.
- Du point V, l'Etat est tenu de garantir la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

ARTICLE 2 - (1) L'Etat garantit la sécurité des personnes et des biens, à l'exception de celles qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

(2) La présente disposition s'applique aux personnes et aux biens, à l'exception de ceux qui résultent de la guerre, des émeutes, des révoltes, des insurrections, des troubles de l'ordre public, des catastrophes naturelles, des épidémies, des pandémies, des crises de santé publique et des crises de sécurité alimentaire.

- 5d. **ARTICLE 1** - (1) Pendant la durée de validité de la concession forestière, la titulaire s'engage, sous réserve de l'approbation des services compétents, à se conformer strictement au plan d'aménagement de ladite concession et aux dispositions du cahier des charges y relatif.
- (2) Elle ne peut faire opposition à l'exploitation par permis, des produits forestiers ligneux dont le titre est fondé par le Ministre chargé des forêts, ni à l'exploitation des ressources du sous-sol.
- 5e. **ARTICLE 2** - (1) La concession est, de la présente occasion, valant toutes les fois (2) par ailleurs les modalités fixées par le Ministre en charge des forêts.
- (2) Elle peut être annulée avant l'expiration de son terme en cas d'irrégularité grave dûment constatée après avis motivé du Ministre en charge des forêts.
- ARTICLE 3** - Le présent décret, qui aura été lu à l'Assemblée nationale, sera enregistré, puis publié au Journal Officiel en français et en anglais.

Paris, le 29 NOV 2010

LE PREMIER MINISTRE,
CHEF DU GOUVERNEMENT,



Thibault YAN

6. Environmental Conformity Certificate (Certificat de Conformité Environnementale)

REPUBLIC OF CAMEROON
MINISTRE DE L'ENVIRONNEMENT
ET DE LA PROTECTION DE LA NATURE

REPUBLIC OF CAMEROON
MINISTRY OF ENVIRONMENT
AND PROTECTION OF NATURE

CC/CE N° 00000076 du 21 NOV 2008

CERTIFICAT DE CONFORMITE ENVIRONNEMENTALE
Le Ministre de l'Environnement et de la Protection de la Nature

Vu la loi N° 96/12 du 5 août 1996 portant loi cadre relative à la gestion de l'environnement;
Vu le décret N° 2000/0577/M du 23 février 2005 fixant les modalités de réalisation des Etudes d'Impact Environnemental;
Vu l'arrêté N° 007/DMNEP du 22 Août 2005 fixant les différentes catégories d'opérations dont la réalisation est soumise à une Etude d'Impact Environnemental;
Vu le rapport du Comité Interministériel de l'Environnement;

Considérant les nécessités de service;

Certifie que :

1. L'exploitant a effectué toutes les procédures techniques nécessaires et respecte la réglementation en matière d'Audit Environnemental pour les activités citées dans le rapport de l'Audit;

2. Au vu du plan de gestion environnementale dudit Audit, il est délivré le présent Certificat de Conformité Environnementale pour servir et valoir ce que de droit.

Le Ministre Délégué
M. Jean Michelou Gpohé

Sample of an Environmental Conformity Certificate issued by the Ministry of Environment, Protection of Nature and Sustainable Development (MINEPDED). This certificate is issued after an environmental conformity audit to certify that the timber company has complied with environmental obligations associated with its operations.

How to read an Environmental Conformity Certificate.

This document contains the following main information:

1. Certificate reference number and date;
2. Title of the certificate and the office from where its being issued (Minister for Environment, Protection of Nature and Sustainable Development);
3. Provisions of laws that sets the basis for issuing the certificate;
4. Timber producer's name and address;
5. The location of the activities for which the certificate is being issued;
6. Name, signature and stamps of the Minister for Environment, Protection of Nature and Sustainable Development or on his behalf by the Minister Delegate.

What to be aware of when reading an Environmental Conformity Certificate:

It is important to check whether: (1) the name and address of the timber producer is the same as that on the certificate (2) FMU number and location for which the certificate has been given is quoted (3) the certificate has been signed and stamped by the Minister for Environment, Protection of Nature and Sustainable Development or on his behalf by the Minister Delegate.

7. Certificate of Compliance with Logging Standard (Attestation de Respect des Normes d'Exploitation Forestière)



Sample of a Certificate of Compliance with Logging Standard issued by the Ministry of Forest and Wildlife. This certificate is issued to attest that the timber company has carried out its logging operations in accordance with the current standards.

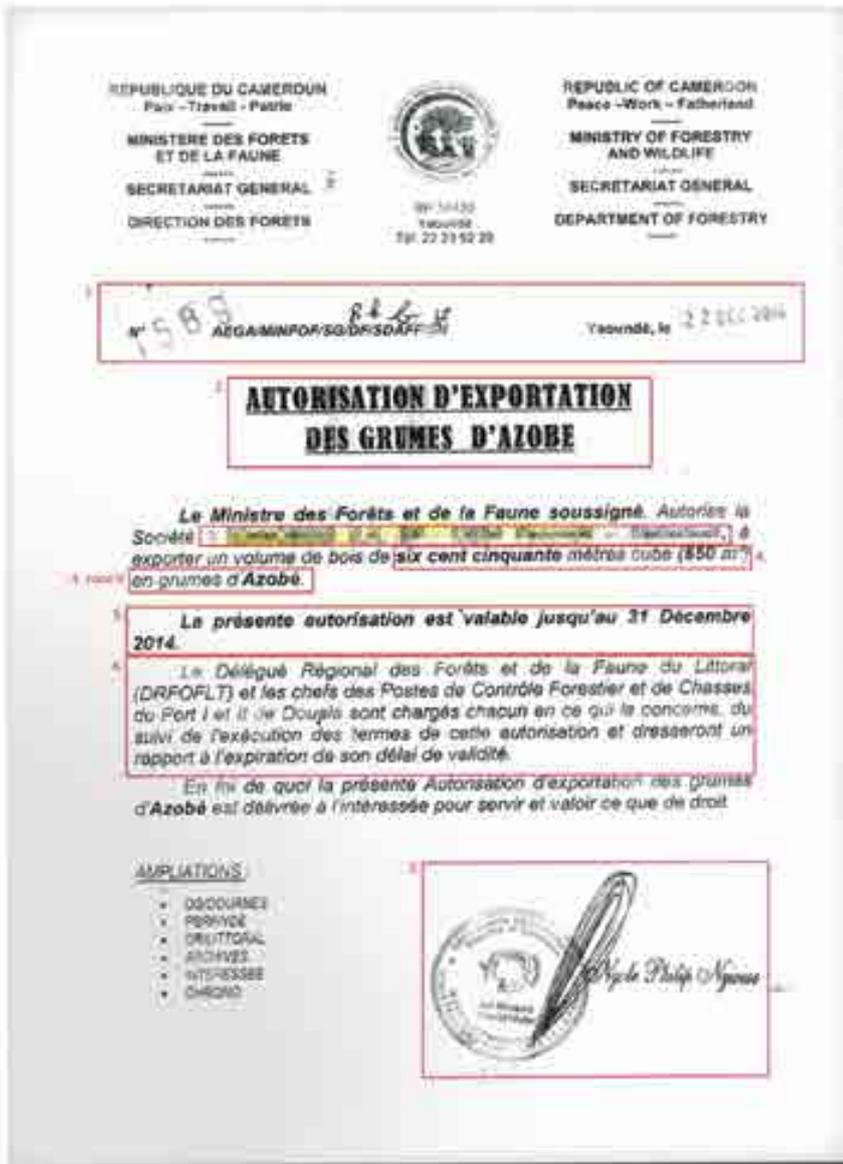
Important information on the Certificate of Compliance with Logging Standard:

1. Certificate reference number and date;
2. Title of the certificate;
3. Timber producer's name and address;
4. The number of the FMU for which the certificate is being issued;
5. Fiscal year for which the certificate is being issued;
6. Name, signature and stamps of the official of Ministry of Forest and Wildlife.

What to be aware of when reading a Certificate of Compliance with Logging Standard:

It is important to check whether: (1) the name and address of the timber producer is the same as that on the certificate (2) FMU number for which the certificate has been given is quoted (3) the document reference number has been endorsed (4) the certificate has been signed and stamped by the Official from the Ministry of Forest and Wildlife.

8. Export Authorisation (Autorisation d'Exportation de Bois)



Sample of Export Authorisation issued by the Ministry of Forest and Wildlife. This authorisation is issued to the timber company before export of timber products can be done. It certifies that the company has complied with all regulations along the production chain.

How to read an Export Authorisation.

The document contains the following main information:

1. Authorisation letter reference number and date;
2. Title of the authorisation letter;
3. Timber producer's name and address;
4. Products, volume and species to be exported;
5. Authorisation validity date;
6. Officials responsible for monitoring the execution of the terms of the authorisation;
7. Name, signature and stamp of the Minister for Forestry and Wildlife or on his behalf by the Secretary of State.

What to be aware of when reading an Export Authorisation:

It is important to check whether: (1) the name and address of the exporter is the same as that on the authorisation (2) product, species and volume being exported has been quoted in the authorisation (3) the authorisation validity date is effective (4) the authorisation letter is on the letterhead of the Department of Forestry (5) the authorisation has been signed and stamped by the Minister for Forest and Wildlife.

9. Certificate of Origin (Certificat d'Origine)

REPUBLIC OF CAMEROON
République du Cameroun

MINISTRE DES FORÊTS
ET DE LA FAUNE
SECRETARIAT GÉNÉRAL
DIRECTION DES FORÊTS

REPUBLIC OF CAMEROON
République du Cameroun

MINISTRY OF FORESTRY
AND WILDLIFE
SECRETARIAT GÉNÉRAL
DEPARTMENT OF FORESTRY

0007
N° COMM/OF/SG/DF/SDAFFEN Younde, le 09 JAN 2017

CERTIFICAT D'ORIGINE

Le Ministre des Forêts et de la Faune soussigné, en application des dispositions de la Loi N° 94/01 du 20 Janvier 1994 portant Régime des Forêts, de la Faune et de la Pêche ; et des prescriptions de l'article 15 du Décret n° 95/531/PM du 23 Août 1995 fixant les modalités d'application du Régime des Forêts.

Certifie que les trente quatre tonnes (34t) de rondes découpées de *Pygmy (Prunus africana)* destinées à l'exportation en France pour le compte de [redacted] avec comme référence au quota pour le compte de l'année 2016 (P.O. n°652.77/1642.853), sont d'origine camerounaise, récoltées dans [redacted]. Elles appartiennent à la Société dénommée [redacted].

L'exploitation desdits produits forestiers s'est effectuée conformément aux normes prévues par la loi susmentionnée, en particulier celles relatives à la protection du patrimoine forestier national.

En foi de quoi le présent certificat d'origine valable uniquement pour lesdits produits, est délivré à l'intéressé pour servir et valoir ce qui de droit.

COPIE

Sample of a Certificate of Origin issued by the Ministry of Forest and Wildlife. This certificate is issued to the timber company before export of timber products from restricted species. It certifies that the company has complied with all regulations along the production chain.

How to read a Certificate of Origin.

The document contains the following main information:

1. Certificate reference number and date;
2. Provisions of laws that sets the basis for issuing the certificate;
3. Products, volume/weight and species to be exported;
4. Country to be exported to;
5. Name of importer and destination address;
6. Reference to the year's quota for Cameroon;
7. Location where harvesting took place;
8. Timber producer's name and address;
9. Name, signature and stamp of the Minister for Forestry and Wildlife or on his behalf by the Secretary of State

What to be aware of when reading a Certificate of Origin:

It is important to check whether: (1) the name and address of the exporter is the same as that on the certificate (2) product, species and volume/weight being exported has been quoted in the certificate and reference is made to the quota for the year for Cameroon (3) importer and destination address has been quoted (4) the certificate has been signed and stamped by the Minister for Forest and Wildlife.

10. Tax Clearance Certificate (Attestation De Non Redevance/ Attestation de Respect Des Obligations Fiscales)



Sample of a Tax Clearance Certificate issued by the Department of Taxation under the Ministry of Finance and Budget. Different Tax Clearance Certificates are issued depending on the purpose it is intended for. In general, these certificates certify that the timber producer has complied with its tax obligations under the existing laws for the current year and the year preceding the year of verification of its operations.

How to read a Tax Clearance Certificate.

The document contains the following main information:

1. Certificate reference number and date;
2. Timber producer's name, location and address;
3. The purpose for which the certificate is issued;
4. Period for which the certificate is valid;
5. Date of issue;
6. Name, signature and stamps of officials.

What to be aware of when reading a Tax Clearance Certificate

It is important to check whether: (1) the name of the timber producer is the same as on the Tax Clearance Certificate, (2) the purpose and period for which the certificate was issued is valid, (3) the document has a reference number and has been duly signed and stamped by the authorized officials of the Department of Taxation of the Ministry of Finance and Budget, (4) the document has a tax stamp with its security number especially for Attestation De Non Redevance certificates.

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