

# TRAFFIC

## REPORT

JULY 2017

# CAMEROON TIMBER TRADE LEGALITY TRAINING MANUAL

Denis MAHONGHOL, Paulinus NGEH, Hin Keong CHEN.



**TRAFFIC**  
the wildlife trade monitoring network







## TRAFFIC REPORT

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*Ficus* sp. Strangler Fig tree in the Congo Basin rain forest, Cameroon.

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# LIST OF ACRONYMS

AEB	<i>Autorisation d'Enlèvement du Bois</i> (Timber Removal Permit)
APC	<i>Autorisation Personnelle de Coupe</i> (Personal Logging Permit)
ARB	<i>Autorisation de Récupération de Bois</i> (Timber Recuperation Permit)
AU	African Union
CAB	Cabinet
CCEC	Certificate of Compliance with Environmental Clauses
CCEO	Certificate of Compliance with Environmental Obligations
CITES	Convention on International Trade in Endangered Species of Wild Fauna and Flora
COMCAM	<i>Commerce Cameroun</i> (Cameroon exportations database, MINFOF)
COMIFAC	<i>Commission des Forêts d'Afrique Centrale</i> (Commission of Central African Forests)
DF	<i>Direction des Forêts</i> (Forest Department, Cameroon)
DF10	<i>Carnet de chantier 10e Feuillet</i> (Worksite book 10 <sup>th</sup> slip)
DFID	Department for International Development, UK
DFP	<i>Domaine Forestier Permanent</i> (Permanent Forest Estate)
DFNP	<i>Domaine Forestier Non Permanent</i> (Non-Permanent Forest Estate)
DS	<i>Droit de Sortie</i> (Tax on Exit Right)
ECC	Environmental Compliance Certificate
ESMP	Environmental and Social Management Plan
EU	European Union
EUTR	European Union Timber Regulation
FLEGT	Forest Law Enforcement Governance and Trade
FMU	Forest Management Unit
FOB	Free On Board
FOCAC	Forum on China Africa Cooperation
FRSP	Forestry Revenue Secure Program
GDP	Gross Domestic Product
GFTN	Global Forest Trade Network
ha	hectare

SAR	Special Administrative Region, Hong Kong
ICC	International Criminal Court
ICJ	International Court of Justice
IIED	International Institute for Environment and Development
IUCN	International Union for Conservation of Nature
ISO	International Standardization Organization
ITTO	International Tropical Timber Organization
LC	<i>Lettre Circulaire</i> (Circular Letter)
LM	Legality Matrix
MIB	<i>Marché Intérieur du Bois</i> (Domestic timber market)
MINEF	<i>Ministère de l'Environnement et des Forêts</i> (Ministry of Environment and Forestry, Cameroon)
MINEPDED	<i>Ministère de l'Environnement Protection de la Nature et Développement Durable</i> (Ministry of the Environment, Nature Protection and Sustainable Development)
MINFOF	<i>Ministère des Forêts et de la Faune</i>
NCHRF	National Commission of Human Rights and Freedoms
NGO	Non Governmental Organization
OIE	Observation Indépendante Externe (External Independent Observation, a civil society network)
OHADA	<i>Organisation pour l'Harmonisation en Afrique du Droit des Affaires</i> (Organization for the Harmonization in Africa of Business Law)
P&C	Principles and Criteria
PEPF	<i>Permis d'Exploitation des Produits Forestiers</i> (Forest Products Exploitation Permits)
PM	Prime Ministry, Cameroon
PROC	Procedure
RFA	<i>Redevance Forestière Annuelle</i> (Forest Royalties)
SDIAF	<i>Sous-Direction des Inventaires et Aménagements Forestiers</i> (Sub Department of Forest Inventories and Planning)
SE	<i>Surtaxe à l'Exportation</i> (SubExport tax)
SI	<i>Suivi des Inventaires</i> (Inventory monitoring)
SIGIF	<i>Système Informatique de Gestion de l'Information Forestière</i> (Computerized System of Forest Information Management)
SMIG	<i>Salaire Minimum Interprofessionnel Garanti</i> (Guaranteed Minimum Wage)
SNOIE	Système Normalisé d'Observation Indépendante Externe (Standardized System for External Independent Observation)
SSV	Sales of Standing Volume
TA	<i>Taxe d'abattage</i> (Annual Allowable Cut Area Tax)
TEU	<i>Taxe Entrée Usine</i> (Factory Entering Tax)
ToR	Terms of Reference
TT	<i>Taxe de transfert</i> (Tax on Transfer)
UK	United Kingdom
UN	United Nations
UNHCR	United Nations High Commission for Human Rights
UTB	<i>Unité de Transformation du Bois</i> (Timber Processing Unit)
VPA	Voluntary Partnership Agreement
WRI	World Resources Institute
WWF	World Wide Fund for Nature

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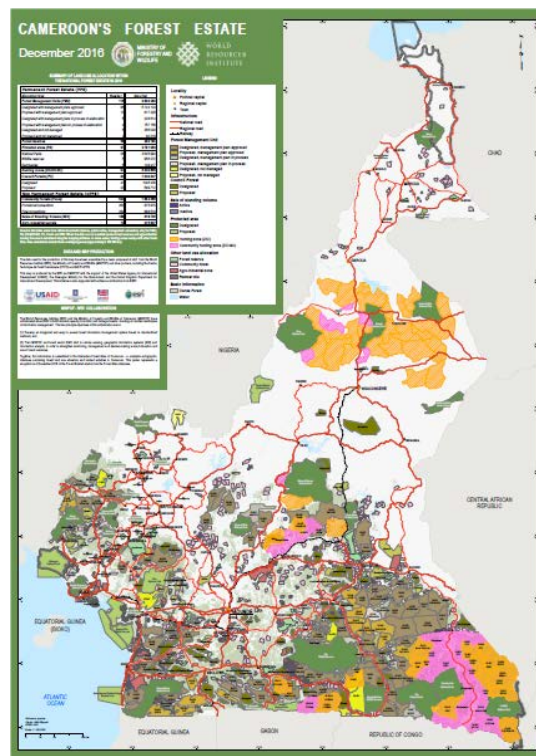
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TRAFFIC's capacity building workshop on the forest law and control of timber, Kribi-Cameroon 04-06 March 2014



# BACKGROUND

The Republic of Cameroon stretches between latitudes 2° and 13° north from the Gulf of Guinea to Lake Chad and has a total surface area of 475 000 km<sup>2</sup>. Cameroon's forest estate covers 21.6 million hectares of forests with 19 million hectares for the permanent forest estate and 2.6 million hectares for the non-permanent forest estate. Figure 1 gives a summary of the land use allocation within the national forest estate in 2016 (MINFOF & WRI, 2016).



**Figure 1. Cameroon's forest estate (December 2016)**

Source: MINFOF & WRI 2016.

With an annual production of about 2.3 million m<sup>3</sup> of timber, the forestry sector contributes XAF456.9 billion (USD780.4 million) or 30% to the national economy and accounts for 4% of the GDP (Ngeh *et al.*, 2016). Thematic analyses count 22,722 direct permanent jobs, including 21,902 jobs in the industrial timber sector, while informal channels involve hundreds of thousands of individuals, including about 44,000 in artisanal sawmilling (MINFOF, 2013).

Cameroon's management of its forest resources uses the Commission of Central African Forests (COMIFAC) convergence plan which entered its second implementation phase with the signature of COMIFAC's ministers in July 2014 for a period of 2015-2025<sup>1</sup>. Timber exports from the country are traditionally mainly exported to Europe but this export trend has shifted to Asia in the last ten years. The export of logs increased between 2004 to 2012 by an average of 173% comprising mainly *Erythrophleum ivorense* (Tali), *Cylicodiscus gabunensis* (Okan), *Triplochiton scleroxylon* (Ayous), *Lophira alata* (Azobe) and *Tetraberberlinea bifoliata* (Ekop). The largest importer of Cameroonian logs during the period 2004 to 2012 was mainland China, which, together with Hong Kong Special Administrative Region (SAR) and Taiwan, accounted for 55% of the average Cameroon exports; followed by Viet Nam and Italy. According to MINFOF (COMCAM) official data, all the production

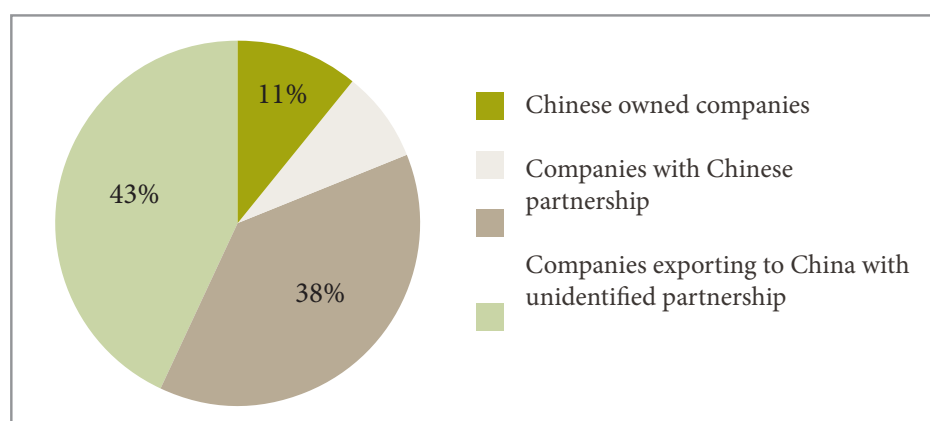
<sup>1</sup> <http://www.comifac.org/fr/content/quest-ce-que-le-plan-de-convergence>

of processed wood (lumber, plywood, veneer and flooring) was exported over the period 2004-2012 (Mahonghol *et al.*, 2016a).

The Cameroon forestry sector today is dominated by timber companies, most of which export timber to Europe and Asia. Some of these companies operate in totality or in partnership through foreign investments, while others are owned by Cameroon nationals. China is one of the major consumers of Cameroonian forest products and Chinese investment in the Cameroon forestry sector has increased exponentially in recent years. At present, huge amounts of timber and non-timber products are exported to China and elsewhere in Asia. Of 159 timber companies in Cameroon, 19 operate or are fully funded by Chinese investments and 14 operate with funds from Chinese partnership investment. Although the number of companies with direct Chinese investment appears low, some 59 additional companies, including major European businesses, today export wood to China. In addition, 67 other companies that do not export to international markets are potential domestic sellers of wood to Chinese and non-Chinese companies who then export it to China. An estimated 42% of all the companies with Chinese total or partial investment dealt only in logs, 39% in logs and sawn timber and 19% in sawn timber only during the period 2009 and 2014. Within the same period, 14% of non-Chinese companies exported logs to China, 27% exported sawn timber and 59% exported both logs and sawn timber (Chupelzi *et al.*, 2015).

From 2009 to 2014, COMCAM data show that some 7 376 845 m<sup>3</sup> of wood (including logs, sawn timber, veneer and plywood) were exported from Cameroon, of which 2 586 240 m<sup>3</sup> (35.1% of the total export) were to China. However, 84.8% of all the exports to China (2 193 382 m<sup>3</sup>) were in the form of logs. In total, 60 species of timber were exported to China in the form of logs, 46 species in the form of sawn timber, 1 species in the form of veneer and 2 species in the form of plywood.

A total of 57% and 20% of all the wood exported in the form of logs to China belonged respectively to the categories 1 and 2 of promotion wood species<sup>2</sup>. However, 10% of all the wood exported as logs to China were principal species, which ought to have been processed into sawn timber before exportation (Forestry Law of 1994, chapter V, section 71 (1), (2), (3) and (4)). This could be a legality compliance problem related to some companies that needs further investigation. Of the sawn timber volumes exported to China, 48% were from principal species, 20% from wood species with defined processing quota, 20% from category 1 and 12% from category 2 promotion wood species. In addition to timber, 13 companies exported three special products to China (Ebene, Yohimbe and Raffia nuts) (Chupezi *et al.*, 2015). Figure 2 below shows direct or indirect investments by China-linked companies in the Cameroon forestry sector.



**Figure 2. Mapping of forestry investments and timber trade involving Chinese companies in Cameroon**  
Source: Chupelzi *et al.*, 2015.

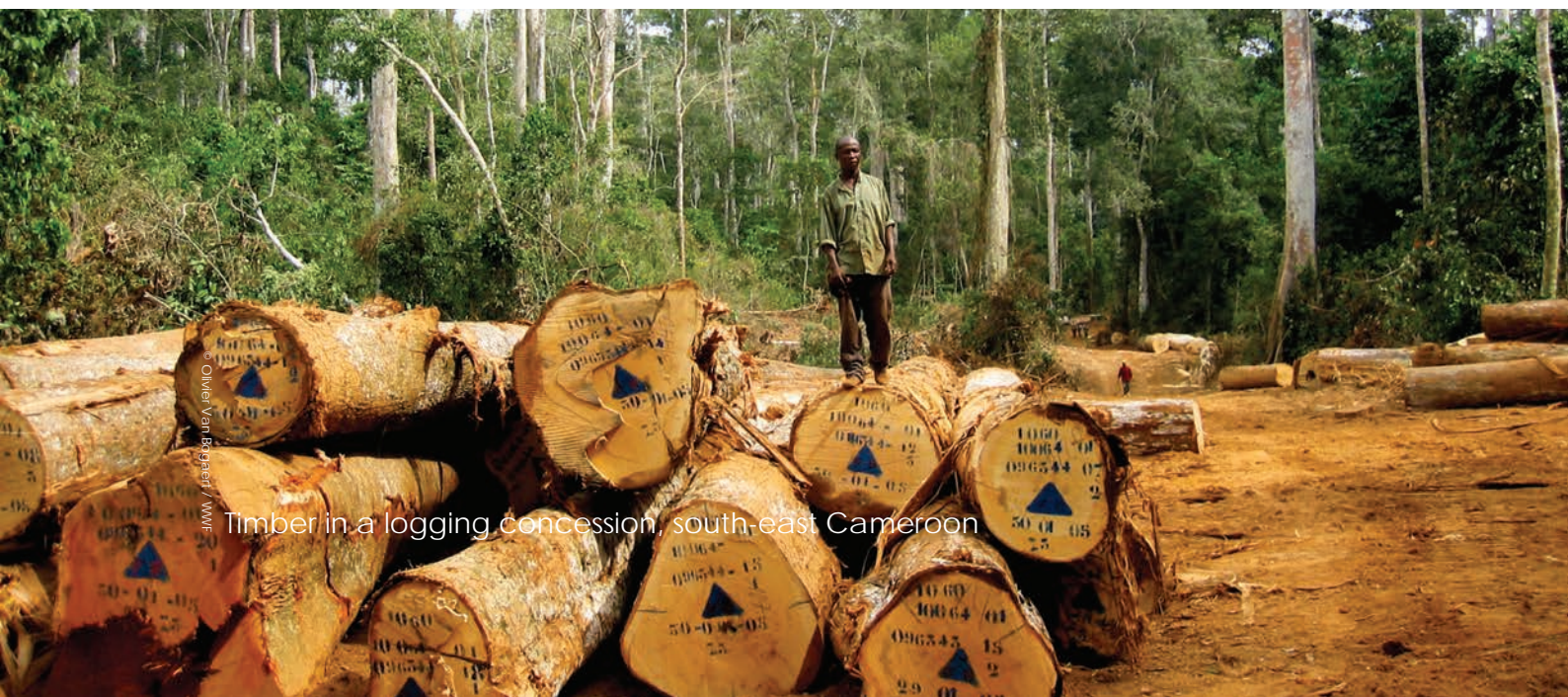
<sup>2</sup> According to Order No. 0872 / MINEF of 23 October 2001, categories of promotion wood species have been established. Category 1 includes the following species (commercial names) : Ayous/Obeche ; Azobé/Bongossi ; Bilinga ; Framiré ; Kossipo/Kosipo ; Kotibé ; Koto ; Limba/fraké ; Okoumé ; Tali ; Tiama. Category 2 includes the following species (commercial names): Abalé/Abin/Essia ; Abura/Bahia ; Agba/Tola ; Aiélé/Abel ; Ako/Aloa ; Alumbi ; Amvout/Ekong ; Andoung ; Asila/Kioro/Omang ; Avodire ; Bodioa ; Cordia/Ebe ; Dabema/atui. The export of the tree species above is subject to quotas awarded by the Minister of Forestry and Wildlife (art 3).



From the figures above, it is clear that the Chinese investment and market can play a significant role in providing opportunities that could be capitalized upon to improve Cameroon's national economic growth from the forestry sector. However, it is important to ensure that national policies and legislation are respected in order to optimize the benefits at all levels of the investment chain. The African Union, of which Cameroon is a member State, in the agreed 'African Strategy on Combating Illegal Exploitation and Illegal Trade in Wild Fauna and Flora in Africa', stated that the illegal trade in Africa's natural resources deprives African States of revenues, hindering economic growth. Unfortunately, illegal logging is estimated to cause a loss of XAF 7 428 billion (11.32 billion Euros) per year to the State of Cameroon (World Bank Report, Anon. 2012). But the effectiveness of forest control remains low mainly because of weak collaboration between MINFOF and other government agencies, insufficient resources allocated to forest control and monitoring, lack of deterrent penalties for offenders, and finally, weakness in the monitoring of litigation (Mahonghol *et al.*, 2016b). It is noteworthy that illegality also occurs due to poor knowledge of laws and regulatory instruments - the core justification for the development of this manual. The manual will also support implementation the African Union (AU) strategy in Cameroon in addressing the seven strategic components, namely : Political Commitment, Regional and International Cooperation, Enforcement and Compliance, Training and Capacity Development, Awareness and Advocacy, Knowledge, Information & Technology and Governance (African Union, 2015).

Chinese or Chinese-related supply chains play a huge role in the utilization of Cameroon's forest resources and it is crucial that these companies understand and adhere to the nation's legislation. The FOCAC-Forum on China-Africa Cooperation Johannesburg Action Plan (2016-2018), even went further in talking of African side pledges to cooperate with China in key fields including forestry, that will create an enabling environment for Chinese enterprises to invest and trade in agriculture in Africa, and offer support that includes preferential policies in agriculture, land, agricultural infrastructure, fiscal financing and insurance service, in accordance with local laws (FOCAC, 2015). An important example of Chinese policy of direct relevance to this is the 'Guide on Sustainable Overseas Forests Management and Utilisation by Chinese Enterprises'.

Chinese companies have to adhere to the European Union (EU) Forest Law Enforcement, Governance and Trade (FLEGT) Voluntary Partnership Agreement (VPA) legal definitions and mechanisms developed for any timber products ultimately reaching the EU, the US Lacey Act for products entering United States of America (USA) by conducting a due diligence process of these products and also to various policy documents issued by the Chinese government for Chinese companies operating overseas: Guide on Sustainable Overseas Silviculture by Chinese Enterprises (2007), Guide on Sustainable Overseas Forests Management and Utilisation by Chinese Enterprises (2009) and Guidelines for Overseas Sustainable Forest Products Trade and Investment by Chinese Enterprises (publication date to be determined).



Timber in a logging concession, south-east Cameroon

## INTRODUCTION TO THE MANUAL

This training manual was developed as part of the implementation of a project funded by the UK Department for International Development (DFID) Forest Governance, Markets and Climate (FGMC) programme entitled “Reinforcing Chinese government and industry actions to reduce illegal timber in supply chains originating from Cameroon”, which aims to contribute towards improving the governance and transparency of forest management, logging and timber trade in Cameroon by Chinese and other logging companies including those operations predominantly supported by Chinese capital. This material will also allow a better understanding of Cameroon’s forest legislation by Chinese operators and Chinese guides and the rules that apply to overseas economic operators in the exercise of their activities around the world under the European Union Voluntary Partnership Agreement (EU VPA)’s legality lens, which is being adapted in a number of VPA negotiating countries.

This training manual is anticipated to be finessed through ongoing workshops in collaboration with various partners (local and international NGOs) and mainstreaming into training institutions among other activities. **The document is structured into five main sessions:**

### • Session 1: Overview of timber legality definitions

The European Union (EU) Forest Law Enforcement, Governance and Trade (FLEGT) Action Plan identifies a number of measures to address the growing problem of illegal logging and the related trade in illegal timber. Fundamental to implementation of many of these measures is the ability to differentiate between legal and illegal timber. A definition of legality is an important component of the Legality Assurance Systems that form part of Voluntary Partnership Agreements (VPAs) negotiated between the EU and timber-producing countries.

This Session will present a VPA definition of timber legality repackaged into the WWF Global Forest & Trade Network (GFTN)-TRAFFIC common legality framework. Repackaging is to ensure a consistent framework using a set of Principles and Criteria for the VPA legal definition that is applicable to any VPA country. This will help governments and industry to understand the laws of a VPA country along the supply chain as endorsed by the VPA legal definition.

### • Session 2: Forestry law and legislative instruments in Cameroon

Several regulatory instruments, frameworks and guidance notes have been developed to ensure proper management, monitoring and control of forests in Cameroon. The management of forest resources in Cameroon is regulated by Law No. 94/01 of 20 January 1994 on forestry, wildlife and fisheries and its implementing instruments which include, among others; Decree No. 95-53-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 standards in the Republic of Cameroon. Economic operators in the forestry, wildlife and fisheries sectors in Cameroon are obliged to respect the policies and regulatory instruments outlined in these documents.

This Session will present background information on several instruments and procedures related to their implementation through the WWF GFTN-TRAFFIC Common Legality Framework corresponding to Cameroon’s VPA legality matrices and national indicators.

### • Session 3: Timber legality requirements in Cameroon.

Cameroon concluded and signed a VPA with the EU in 2010 highlighting a series of activities to ensure compliance with the agreed VPA legality definition in the country. This session will provide general knowledge about these activities, although Cameroon has yet to issue a VPA FLEGT certificate.



#### • Session 4: Offences, legal implications and procedures

The Cameroon judiciary system is organized in a way that also addresses forest offences. This Session will provide an overview of the judiciary sector in Cameroon, information on various courts and their scope of competence, as well as highlight the sanctions related to all offences that are recorded in the field according to the laws and regulations in force in the country.

#### • Session 5: Key institutions and documents for legal timber trade in Cameroon

Bearing in mind that this manual does not cover every issue related to timber legality in Cameroon, only those endorsed by the VPA, this session provides users of the manual with a list of relevant documents and institutions working in this area.

Development of this manual is the culmination of a literature review process, online research, consultation with stakeholders and mutual agreement among the authors to ensure only those legislations endorsed as part of the VPA are taken into account in the WWF GFTN-TRAFFIC common legality framework. The document aims to be easily usable by identified stakeholders to help address illegal timber in Cameroon through capacity building and training. The main modules have been developed by TRAFFIC under a separate project funded by the International Tropical Timber Organization (ITTO): *“Strengthening the national process for controlling illegal logging and associated trade in Cameroon”*. The modules continue to serve as the main references and detailed implementation processes for timber legality in Cameroon. They form part of the Principles and Criteria of the common legality framework<sup>3</sup> developed by WWF GFTN-TRAFFIC which encompasses the legal requirements covering the entire supply chain, including forestry operations and corresponding processing and timber trade relating to timber origin, production, transportation, processing and trade and legislation safeguarding agreed upon environmental, conservation and social standards. The modules’ Principles and Criteria match the VPA legal matrices of Cameroon. Those Principles and Criteria that are outside the VPA legal definition are not used. Three of these modules<sup>4</sup> have been used for this manual.

Knowing that many laws and regulation are under revision in Cameroon, the present document is expected to be dynamic.

<sup>3</sup> The Common Legality Framework is composed of a set of nine principles, each supported by one or more criteria. These include national laws, rules, regulations and administrative circulars, including contractual obligations. Legislation and regulations outside these areas are not included in the framework. When developed for use within a national context the criteria are further supported by nationally appropriate indicators and guidance notes/verifiers—specific to the country in question—based on the existing legislative base, which are practical, easily implemented on the ground and readily audited. In this case the VPA legal definition serve as the basis for the indicators and guidance notes/verifiers. The format of principles, criteria and (national) indicators is one widely used within forest certification and already accepted by civil society, industry and government. Each criterion allows the assessment of a legal principle. Local indicators, verifiers and guidance have to be developed to allow use of the framework within a national context and these will vary between countries depending on the legislation in place.

<sup>4</sup> Module 2: forestry rules and regulation in the timber sector in Cameroon; Module 3: suivi des opérations forestières et systèmes de contrôle des forêts au Cameroun (Monitoring of forest operations and forest control systems in Cameroon); Module 6: le rôle de la justice dans l’application de la réglementation forestière (The role of justice in forest law enforcement).







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Bleeding Padouk tree, East province, Cameroon



# TRAINING SESSIONS

## SESSION 1: OVERVIEW OF TIMBER LEGALITY DEFINITIONS

There are no standardized globally accepted definitions of legality in the logging and timber trade. Various groups have attempted to create a definition that is applicable for their own needs. Certification bodies and auditors have their own frame of reference which they have created to audit forest management and timber supply chains for legality. Some of the larger companies involved in retail of wood products have also developed their own internal systems to verify legality while their suppliers move towards sustainable management and chain-of-custody certification.

To cope with the different challenges related to forest governance, corruption and transparency in the management of Cameroon's forests, in addition to existing legislation, the country also engaged with the EU in 2010 with the signing of a Voluntary Partnership Agreement (VPA). The goal of this agreement is *“to provide a legal framework aimed at ensuring that all imports of timber and timber products into the Union from Cameroon covered by this Agreement have been legally produced or acquired”*<sup>5</sup>.

## EUROPEAN UNION DEFINITION OF LEGALITY

The two components of the European Union Forest Law Enforcement Governance and Trade (FLEGT) Action Plan, the EU Voluntary Partnership Programme (VPA) and the EU Timber Regulation (EUTR), have a common frame for acceptable national legislations for timber sourced from outside or within the EU market. Definitions of legally-produced timber under the EU FLEGT should incorporate laws that address the three pillars (economic, environmental and social) of sustainable development – Applicable legislations under the EU FLEGT are legislations in force in the country of harvest that cover the following areas:

- Granting of and compliance with rights to harvest timber within legally gazetted boundaries,
- Compliance with requirements concerning taxes, import and export duties, royalties and fees, directly related to timber harvesting and timber trade,
- Compliance with requirements regarding forest management, timber harvesting and processing, including compliance with relevant biodiversity conservation, environmental, labour and community welfare legislation if directly related to timber harvesting,
- Third parties' legal rights concerning use and tenure that are affected by timber harvesting, and
- Compliance with requirements for trade and customs, in so far as the forest sector is concerned.

The EU FLEGT has a flexible approach towards the applicable legislation as demonstrated by the listing of a number of legislative areas without specifying laws, which usually differ from country to country and may be subject to periodic amendments. In order to obtain documents or other information indicating compliance with the applicable legislation in the country of harvest, operators must in the first place be aware of what legislation exists in the country of harvest. The EU VPA and EUTR require that operators conduct due diligence analysis that assess relevant risk criteria for the assurance of compliance with applicable legislation.

The process for deciding which laws are included in a definition of legality is the responsibility of the country in which the laws apply and, if a definition is to be a component of a legality assurance system to underpin a trade agreement, it must be endorsed by the country's government. However, the nature of the process has a major influence on the definition's acceptability to

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<sup>5</sup> EU-Cameroon VPA FLEGT: article 2 of the subject, paragraph 1.

different stakeholders. The potential harm caused by failure to comply with laws can affect different stakeholders in the timber-producing country – government, private sector, the general public, and local and indigenous communities – in different ways. Therefore, the process to decide which laws should be included in a definition should generally involve wide consultation with all interested parties.

According to the EU, to apply a definition in practice may require significant training of operational and enforcement staff in the forest sector. It is anticipated that, over time, experience with applying legality definitions will indicate ways in which they can be improved. Additionally, laws are also likely to be amended over time. Provision should therefore be made for a process to review and modify a legality definition. For example, a definition may need to be changed if:

- A law or regulation that forms part of the definition is amended or repealed;
- A new law or regulation that may be relevant to timber production is issued;
- Experience shows that testing compliance with a particular law is impractical.

## WWF-TRAFFIC GFTN COMMON LEGALITY FRAMEWORK

TRAFFIC has been supporting governments and businesses to understand legality and associated sustainability requirements in order to meet the legal requirements of countries. As part of this support, TRAFFIC in collaboration with the WWF Global Forest and Trade Network (GFTN) have developed a legality framework to be used in sourcing timber, particularly from developing countries with high biodiversity forests where illegal logging and trade are known to be of significant concern. The WWF GFTN-TRAFFIC Common Legality Framework is comprised of nine (9) broad principles of legality, each supported by several criteria and indicators linking the principles to existing national legislations together with related guidance notes and verifiers including documentation.

The Common Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade – also known as the Common Legality Framework – provides a simple checklist, guidance notes and auditing verifiers developed by TRAFFIC to enable governments and companies to access and understand relevant aspects of laws, regulations, administrative circulars and contractual obligations that affect forestry operations, timber processing and trade. The EU VPA and EUTR legality guidance does not relate to a specific set of Principles and Criteria although for practical guidance and usability, the EU FLEGT VPA applicable legislation directly corresponds to the following WWF GFTN-TRAFFIC's Principles and Criteria for Cameroon:

<b><i>Principle 1</i></b>	<b><i>Access, use rights and tenure</i></b>
Criterion 1.1	The company is legally registered with the relevant administrative authorities
Criterion 1.2	Use, access and tenure rights applications are subject to stated pre-conditions within the laws and regulations
Criterion 1.3	Clear evidence of forest and/or land use, access and tenure rights shall be demonstrated in accordance with laws and regulations
Criterion 1.4	Use, access and tenure rights are subject to stated conditions within the laws and regulations
<b><i>Principle 2</i></b>	<b><i>Harvesting regulations</i></b>
Criterion 2.1	Forest Management Plan in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority
Criterion 2.2	Harvesting/timber licence with stated conditions in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority
Criterion 2.3	The company implements harvest operations in accordance with the legally prescribed silvicultural system and relevant regulations



<b>Principle 3</b>	<b>Transportation of logs and wood products</b>
Criterion 3.1	Clear evidence of documents and licences for companies and carriers involved in timber products transportation shall be demonstrated in accordance with the laws and regulations
Criterion 3.2	Clear evidence of documents and corresponding markings of timber products for transport shall be demonstrated by companies and carriers in accordance with the laws and regulations
<b>Principle 4</b>	<b>Processing regulations</b>
Criterion 4.1	Clear evidence of documents and licences for companies involved in timber processing shall be demonstrated in accordance with the laws and regulations
Criterion 4.2	Timber processing companies are subject to stated conditions within the laws and regulations
<b>Principle 5</b>	<b>Import and export regulations</b>
Criterion 5.1	Clear evidence of licence/permit of company involved in import and export shall be demonstrated in accordance with the laws and regulations
Criterion 5.2	Clear evidence of official documents of timber products for import and export shall be demonstrated by companies and carriers in accordance with the laws and regulations
Criterion 5.3	Timber products import and export companies are subject to stated conditions within the laws and regulations
<b>Principle 6</b>	<b>Environmental regulations</b>
Criterion 6.1	State/company conducts environmental impact assessments or other required assessments within the laws and regulations
Criterion 6.2	State/company takes mitigation measures on negative environmental parameters in accordance with the laws and regulations
<b>Principle 7</b>	<b>Conservation regulations</b>
Criterion 7.1	State/company conducts conservation assessment/evaluation within the laws and regulations
Criterion 7.2	State/company takes mitigation measures on negative conservation values in accordance with the laws and regulations
<b>Principle 8</b>	<b>Social regulations</b>
Criterion 8.1	Company maintains or strengthens socio-economic welfare of local communities/indigenous people in accordance with the laws and regulations
Criterion 8.2	Company recognizes legal or customary rights of indigenous/local people in accordance with the laws and regulations
Criterion 8.3	Company complies with the laws and regulations on its employees' and workers' rights
Criterion 8.4	Company complies with the laws and regulations of its employees' and workers' welfare
<b>Principle 9</b>	<b>Taxes, fees and royalties</b>
Criterion 9.1	The company fills in its tax returns in accordance with its effective professional activity
Criterion 9.2	Clear evidence of current paid taxes, fees and royalties in a timely manner shall be demonstrated by the company in accordance with the laws and regulations

A National Legality Framework (NLF) is when the Common Legality Framework is applied to a specific country. In 2012, TRAFFIC developed a NLF for Cameroon which covered the nine core principles and included an additional tenth on subcontracting with third parties - a common occurrence in Cameroon's forestry sector.

## CAMEROON DEFINITION OF LEGALITY

The VPA legality definition for Cameroon encompasses eight legality matrices that cover various forestry and trade regimes in Cameroon.

The broad range of legality matrices stems from the fact that Cameroon forest legislation stipulates many timber supply methods, in relation to which the legality concerns differ. Each of the matrices has thus been designed to highlight clearly the specific legal requirements associated with each of the supply methods stipulated by the Cameroon legislation. Bearing in mind these specific features, the eight legality matrices have been produced for different timber supply sources: the Permanent Forest Estate (DFP, French acronym) made up of land definitively allocated to forest, the Non-Permanent Forest Estate (DFNP, French acronym) made up of forest land which may be allocated to uses other than forest domain (agro-forest domain), and finally, the timber processing units (UTB) (see table 1 for details). Most importantly, with the exception of the matrix relating to timber processing units, the legality matrices of Cameroon have been drawn up on the basis of five common criteria, which deal respectively with the regularity:

- of the administrative and legal aspects (criteria 1),
- of the logging and forest management (criteria 2),
- of the transport (criteria 3),
- of the social aspects (criteria 4),
- of the environmental aspects (criteria 5).

Aspects related to import and export regulations, conservation regulations, taxes, fees and royalties' regulations as well as subcontractors and partners' regulations are treated as cross-cutting issues in the above common five criteria of the Cameroon legality VPA signed with EU. However, the Cameroon legality framework developed based on the WWF GFTN-TRAFFIC Common Legality framework, for these aspects captured them under the following Principles:

- Principle 1: Access, use rights and tenure
- Principle 2: Harvesting regulations
- Principle 3: Transportation of logs and wood products
- Principle 4: Processing regulations
- Principle 5: Import and export regulations
- Principle 6: Environmental regulations
- Principle 7: Conservation regulations
- Principle 8: Social regulations
- Principle 9: Taxes, fees, and royalties
- Principle 10: Subcontractors and partners.

A practical definition of legally-produced timber will require more than just listing all laws applicable to a country's forest sector. Deciding which laws should comprise a legality definition is the right of each timber producing country. However, the practicality of assessment, its impact on achieving the definition's goals, the consistency between laws, and equity in relation to all forest stakeholders' rights, all need to be taken into consideration.

According to Cameroon, the legality of timbers placed on the market is based on compliance with national laws and regulations and duly ratified international legal instruments, the application of which is necessary in order to guarantee the viability of forest management by the producing and/or exporting enterprise, its suppliers and subcontractors, in the name of the owners of the forest (the State, the local government district, a private owner or a community). Thus, "Any timber which has been verified/controlled as originating or coming from one or more production or acquisition processes that meet all of the statutory and regulatory provisions in force in Cameroon applicable to the forest sector shall be deemed to be legal timber."



## SESSION 2: FORESTRY LAW AND LEGISLATIVE INSTRUMENTS IN CAMEROON

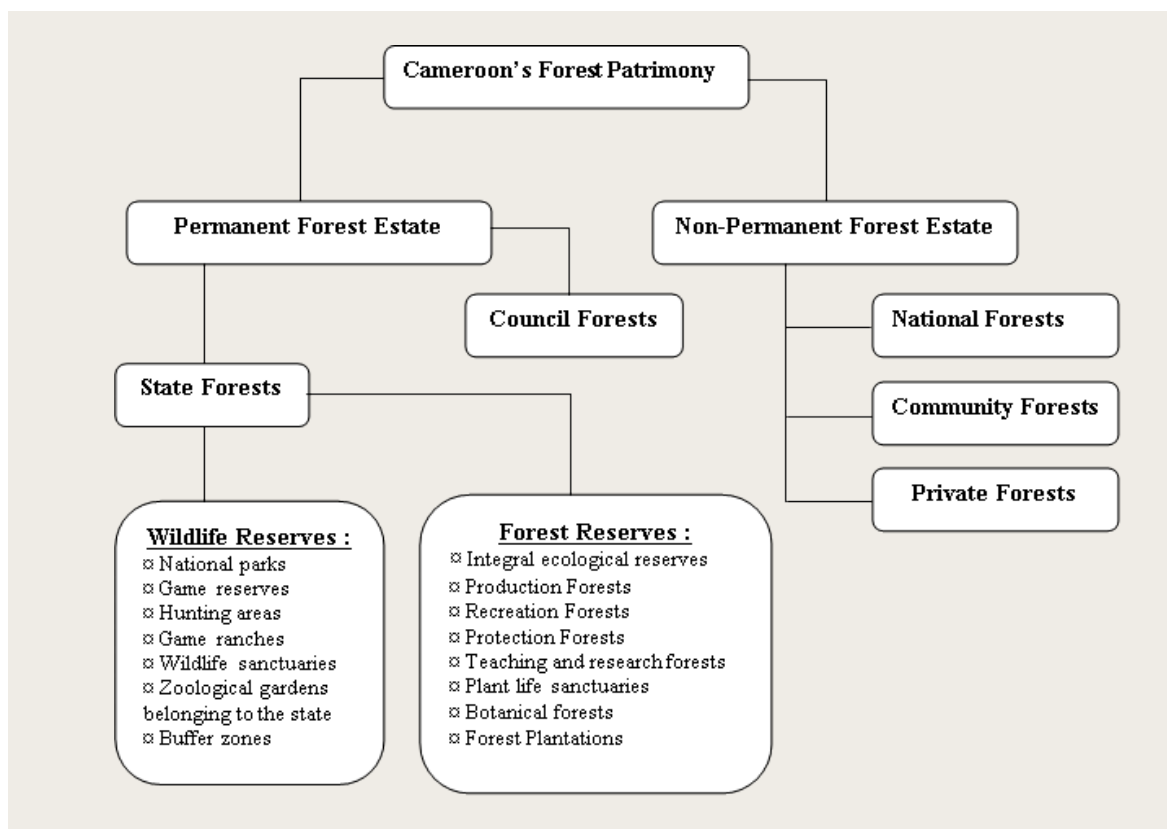
### FORESTRY LAW

Cameroon Law N° 94/ 01 of 20 January 1994 laying down Forestry, Wildlife and Fisheries regulations divides the national forest estate into permanent and non-permanent forests. This law aims at ensuring that the permanent forest category covers 30% of the national territory.

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 and Forest Reserves. Wildlife Reserves include; national parks, game reserves, hunting areas, game ranches, wildlife sanctuaries, buffer zones and zoological gardens belonging to the State while Forest Reserves include: 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 other purposes than forestry and is divided into: national forests subject to future conversion into other forest management and agropastoral areas; community forests 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 individual or group of individuals or corporate bodies according to laws and regulations in force.

A diagrammatic presentation of the categorization of the forest estate in Cameroon is shown in figure 3 below.



**Figure 3. Categorization of Cameroon's Forest Estate**

Source: EU Joint Research Centre, 2003 and MINFOF & WRI, 2007.

Definition of the legality of commercial timbers is based on knowledge and application of the laws and regulations in force in Cameroon, and on compliance with the international legal instruments duly ratified by Cameroon in the forest, commercial, environmental, social and human rights fields. Law N° 94/ 01 of 20 January 1994 laying down Forestry, Wildlife and Fisheries regulations is therefore one of the key instruments used to come up with a set of principles, criteria and indicators of legality in Cameroon.

Compared to Cameroon's forest patrimony, legal matrices have been developed in the spirit of addressing each of the forest ownership and timber supply sources defined by the law. With the exception of the matrix relating to the timber processing unit, five common criteria have been defined as mentioned in the section background and scope above and detailed below.

Table 1 below gives a summary of logging titles and/or timber supply sources available in Cameroon according to the Forestry Law and their corresponding legality matrix (ces).

Logging titles and/or timber supply sources	Definition	Legality matrix	Forest Estate
Forest Management Unit (FMU)	Created under the 1994 forestry law, FMUs are forest management units zoned within the Permanent Forest Domain (i.e. forests that are zoned for biodiversity conservation and sustainable management). They are allocated by a competitive bidding process for a 15-year period and require a forest management plan approved by the relevant administrative authority (article 46 of the decree n° 95-53-PM of 23 August 1995). It can be made up of one or several logging units.	Legality Matrix 1 (LM1)	Permanent Forest Estate
Forest Concessions	Single managed units, which may include one or more FMUs, not to exceed 200,000 ha (articles 47-50 of the forestry law).		
Council Forest	Areas zoned within the Permanent Forest Domain and managed according to an approved management plan. Once allocated, these forests become the private property of a council; however, the commune must abide by the management plan in order to retain title to the forest area (articles 30-33 of the 1994 forestry law).	Legality Matrix 2 (LM2)	

**Table 1. Summary of logging titles and/or timber supply sources and corresponding legality matrices in Cameroon Forest Estate**

Source: Mahonghol et al. 2016 (Module 2 of the training manual in forestry legislation and control) and Cameroon VPA (official Journal of the European Union, 6.4.2011).



Logging titles and/or timber supply sources	Definition	Legality matrix	Forest Estate
Small titles <sup>6</sup>	A loosely related category, encompassing a grouping of smaller-volume logging permits, designated to 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 1 year. Officially suspended in 1999, these titles were reinstated in March 2006.	Legality Matrix 3 (LM3) for ARBs	Non-Permanent Forest Estate
		Legality Matrix 4 (LM4) for AEBs	
Sales of Standing Volume (SSV)	Zoned within the Non-Permanent Forest Domain (i.e., forests zoned for timber extraction, agricultural, mining, and other uses). They can also be allocated to nationals within the Permanent Forest Domain. SSVs are allocated by a competitive bidding process for a maximum of 3 years, are not to exceed 2,500 ha, and do not require a management plan (articles 45, 55 of the 1994 forestry law).		
Community Forest	These are areas within the Non-Permanent Forest Domain not exceeding 5,000 ha zoned for use by village communities. Proceeds from community forest management are used for community development projects (articles 37-38 of the 1994 forestry law; article 2, paragraphs 11, 16; articles 27-34 of the n° 95-53-PM du 23 August 1995).		
Special Permit	All forest products which are of particular interest are classified as Special and conditioned to obtain a special permit, i.e ebony.		
Timber Processing Units	In order to promote processed timber in the country, the law established that 70% of logs should be processed by the local industry.		

**Table 1 (continue): Summary of logging titles and/or timber supply sources and corresponding legality matrices in Cameroon Forest Estate**

Source: Mahonghol et al. 2016 (Module 2 of the training manual in forestry legislation and control) and Cameroon VPA (official Journal of the European Union, 6.4.2011).

<sup>6</sup> Under these small titles only ARBs and AEBs have corresponding matrices for the moment.

## Administrative and legal aspects

The operation in one or another logging title or timber supply source is subject to the administrative and legal recognition of the company according to the Forestry Law. These aspects are captured under Cameroon's VPA as **criterion 1: administrative and legal aspects** for all titles/timber supply sources while the corresponding element in the WWF GFTN-TRAFFIC Common Legality Framework is in **Principle 1: Access, use rights and tenure**; *criterion 1.1: The company is legally registered with the relevant administrative authorities.*

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 1: Access, use rights and tenure.</b>  <i>Criterion 1.1. The company is legally registered with the relevant administrative authorities.</i>  <i>Cameroon's VPA: All matrices; Criterion 1: The logging/processing forestry entity is legally authorized.</i>	<b>Indicator 1.1.1:</b> Legal existence of the company, licensed to practice as logging company and/or registered as timber processor.	*Art. 41 of the Forestry Law. *Art. 35 (1), 36, 114 and 140 (1), (2), (3), (4), (5), of the Decree No. 95-531. Art. 1 of the Decree 2000-092. Law No. 98/015 of 14 July 1998 on the companies classified as dangerous, unhealthy or inconvenient. *Decree No. 99/818/PM of November 09, 1999 fixing the procedure for setting up and operating [of these companies]. *Order No. 013/MINEE/DMG/SL of 19 April 1977 repeals and replaces Order No. 154 of 28 March 1957, establishing the list of dangerous, unhealthy or inconvenient companies.	<ul style="list-style-type: none"> <li>The documentation to verify from the operator are:</li> <li>Proof of residence (natural person)</li> <li>Commercial register obtained at the appropriate court office</li> <li>Approval for the forestry profession granted by the Prime Minister</li> <li>Extract from the registration of logging hammer stamps to the clerk of the competent Court of Appeal</li> <li>Authorization to set up and operate as a first class establishment of the Ministry in charge of industry</li> <li>Certificate of registration as a timber processor from the Ministry in charge of Forestry</li> </ul>
	<b>Indicator 1.1.2:</b> The forestry company holds a forest concession and holds an operating agreement signed with the administration in charge of forests  <b>Indicator 1.2:</b> The forestry entity holds a forestry concession and has a logging agreement concluded with the administration responsible for forests	*Art. 46; 47 (1), (2), (3), and 50 (1) of the Law No. 94/01. *Art. 35, 36, 37, 61, 68, 69, 70, 75 (1); 76 (4), and 77 of the Decree No 95-531	A concession is given at first with a probationary operating agreement before the final operating agreement which is subject to prior development of a management plan.



## Logging and forest management

Once the forest entity is legally registered by the competent administrative authorities, it must subsequently meet its obligation as regards logging and forest management. With exception to processing units, logging and forest management aspects are captured entirely under Cameroon's VPA as **Criterion 2: logging and forest management** for FMU, forest concessions, Council forests and community forests while the rest of timber supply sources (ARB, AEB, SSV and Special Permits) are just obliged to meet only the logging requirements. WWF GFTN-TRAFFIC Common Legality Framework captures these aspects under **Principle 2: Harvesting regulations**, criteria 2.1. *Forest Management Plan in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority*, 2.2. *Harvesting/timber licence with stated conditions is in accordance with the government policies, guidelines and regulatory requirements, approved by the relevant authority* and 2.3. *The company implements harvest operations in accordance with the legally prescribed silvicultural system and relevant regulations*.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 2: Harvesting regulations.</b> <i>Criterion 2.1. Forest Management Plan in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority.</i>	<b>Indicator 2.1.1:</b> The forestry company has competent and adequate professional resources, either internally or through a person or entity, for execution of management works.  <b>Indicator 2.1.</b> The forestry entity has competent and adequate professional resources, either internally or through the agency of a natural person or legal entity, to perform the management work	* Articles 23, 40, par. 3, 63 and 64 of the Law No. 94/01 of January 20, 1994 on the forests, wildlife and fisheries (Forestry Code). * Article 35 of the Decree No 95-531-PM of August 23, 1995 establishing detailed rules for the implementation of forest regime.	<ul style="list-style-type: none"> <li>Verify that documentation held by the company includes</li> <li>Approval of the enterprise or individual subcontractors who participated in selected activities of the management plan (inventories, harvesting).</li> <li>Contracts of service delivery with (a) structure (s) or public body approved.</li> </ul>
<i>Criterion 2.2. Harvesting/timber licence with stated conditions is in accordance with the government policies, guidelines and regulatory requirements, approved by the relevant authority.</i>  <b>Cameroon's VPA: For logging agreements (FMU, forest concessions), Council forests and community forests matrices;</b> <i>Criterion 2: The logging/processing forestry entity meets its obligations as regards logging and forest management.</i>	<b>Indicator 2.2.1:</b> The forestry company meets the quantities of timber allocated (number of stems / volume) in accordance with the requirements of the certificate / annual permit.  <b>Indicator 2.4:</b> The forestry entity respects the timber quantities awarded to it (number of stems/volume) in accordance with the requirements of the certificate/annual permit	* Articles 46 par. 3; 72, par. 1 and 125 par.2, 3, of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime. * Article 5, 6, Order No. 0222/A/MINEF of 25 May 2002 on procedures for developing, approval, monitoring and control of the implementation of forest management plans for the production forests in the permanent forest estate. * Sheets 6 PROC. * Operating Inventory Standards in forest areas (NIMF).	Verify that documentation held by the company includes: <ul style="list-style-type: none"> <li>Field books (DF10) from the company or SIGIF (Computerized System of Forest Information Management) declaration issued by the Ministry in charge of Forestry</li> <li>Count certificate provided by the company</li> </ul>

## Timber transportation

The Cameroon Law regulating the forest sector also includes related legal aspects on timber transportation. These aspects are covered in Cameroon's VPA through **Criterion 3** for all titles/ timber supply sources and related to: **The logging/processing forestry entity meeting its obligations as regards timber transportation.** These aspect are covered in the WWF GFTN-TRAFFIC Common Legality Framework under **Principle 3: Transportation of logs and wood products, criteria 3.1: Clear evidence of documents and licences for companies and carriers involved in timber products transportation shall be demonstrated in accordance with the laws and regulations and 3.2: Clear evidence of documents and corresponding markings of timber products for transport shall be demonstrated by companies and carriers in accordance with the laws and regulations.**

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 3: Transportation of logs and wood products;</b>  <i>Criterion 3.1. Clear evidence of documents and licences for companies and carriers involved in timber products transportation shall be demonstrated in accordance with the laws and regulations</i>	<b>Indicator 3.1.1:</b> The forestry company ensures that timber products from its facilities are transported legally and are accompanied by all necessary documents to certify their legal origins.  <b>Indicator 3.3:</b> The forestry entity ensures that the timber and derived products from its installations are transported entirely legally and are accompanied by all the documents required in order to certify their legal origins	*Articles 127. 2, 3, and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime	Documents to verify includes: <ul style="list-style-type: none"> <li>Waybill secured and signed by the competent authority of the Ministry in charge of forestry for the transportation of logs and processed wood by road.</li> <li>Special declaration on note stamped by the competent manager in the case of transport by rail.</li> <li>Special authorization by the competent authority in the case of transport of special wood (ebony, etc.).</li> <li>Potting certificate of the competent Customs department (transport by containers) together with the potting report of the Forest Service at the loading location.</li> </ul>
<i>Criterion 3.2. Clear evidence of documents and corresponding markings of timber products for transport shall be demonstrated by companies and carriers in accordance with the laws and regulations.</i>  <b>Cameroon's VPA: For all matrices</b> <i>Criterion 3: The logging/processing forestry entity meets its obligations as regards timber transportation.</i>	<b>Indicator 3.2.1:</b> The forestry company has appropriate documents in compliance with all markings of timber products transported.  <b>Indicator 3.1:</b> The forestry entity ensures that the logs produced or purchased on the local market for processing in its installations are accompanied by all the necessary documents and the regulatory markings to certify their legal origins	*Articles 127 (2), (3), and 128 of Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime.	Documents to verify includes: <ul style="list-style-type: none"> <li>Waybill secured and signed by the competent authority of the Ministry in charge of forestry for the transportation of logs and processed wood.</li> </ul>



## Processing regulations

The processing sector in Cameroon is still in its infancy and to promote local industries, the forestry law stated clearly that any licence holder shall set up an industrial unit(s) for the processing of wood which ideally needs to be located at the area of exploitation. The law went even further by imposing that for all logs in Cameroon a 70% domestic processing rate is obligatory. The signed VPA of Cameroon in defining the legality of timbers mentioned some aspects related to processing regulations to observe, especially under **matrices 1 on logging agreement and 8 related to timber processing unit**. These aspects are covered in the WWF GFTN-TRAFFIC Common Legality Framework under **Principle 4: Processing regulations**, *Criteria 4.1: Clear evidence of documents and licences for companies involved in timber processing shall be demonstrated in accordance with the laws and regulations* and *4.2: Timber processing companies are subject to stated conditions within the laws and regulations*.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 4:</b> <i>Processing regulations</i> <i>Criterion 4.1: Clear evidence of documents and licences for companies involved in timber processing shall be demonstrated in accordance with the laws and regulations.</i>	<p><b>Indicator 4.1.1:</b> The forestry company ensures that the logs produced or purchased on the local market for processing in its installations are accompanied by all necessary documents and regulatory markings to certify their legal origins.</p> <p><b>Indicator 3.1:</b> The forestry entity ensures that the logs produced or purchased on the local market for processing in its installations are accompanied by all the necessary documents and the regulatory markings to certify their legal origins.</p> <p><b>Indicator 4.1.2:</b> The forestry company ensures that the logs imported for processing in its installations are accompanied by all necessary documents and regulatory markings to certify their legal origins.</p> <p><b>Indicator 3.2:</b> The forestry entity ensures that the logs imported for processing in its installations are accompanied by the necessary documents to certify their legal origins</p>	<p>*Articles 115, par. 1, 2, 3; 127, par. 1, and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime.</p>	<p>Documents to verify include:</p> <ul style="list-style-type: none"> <li>Secure waybills, signed by the competent authority.</li> <li>Certificate of legality (of) supplier (s) issued by the Ministry of Forestry and Wildlife.</li> </ul>
<p><b>Cameroon's VPA: Matrix 1 : logging agreement</b>  <i>Criterion 3: The logging/processing forestry entity meets its obligations as regards timber transportation</i></p> <p><i>Criterion 4.2. Timber processing companies are subject to stated conditions within the laws and regulations.</i></p> <p><b>Cameroon's VPA: Matrix 8: timber processing unit</b>  <i>Criterion 1: The processing entity is legally authorized.</i></p>	<p><b>Indicator 4.2.1:</b> The processing company is legal and is registered as a timber processor.</p> <p><b>Indicator 1.1:</b> The processing entity has legal personality and is registered as a timber processor.</p>	<p>*Articles 115, par. 1, 2, 3; 127, par. 1, and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime.</p>	<p>Documents to verify include:</p> <ul style="list-style-type: none"> <li>Import licences issued by the competent authorities of the government in charge of forestry and finance.</li> <li>International waybills referred along the course of transport route.</li> <li>Certificates of origin from the Ministry in charge of Forestry (Mostly for CITES listed species and upcoming FLEGT licences) and phytosanitary measures of the exporting country under the control of the Ministry of Health.</li> <li>Specifications/permit for CITES species.</li> </ul>

## Import and export regulations

Issues of import and export of timbers in Cameroon are being addressed by laws and regulations in force and involve directly the ministries of Forestry and Wildlife on one hand and Finance (covering Customs administration) on the other hand. From the VPA signed by the country, these aspects are very slightly taken into consideration under **matrices 1: logging agreement and 8: timber processing unit, criterion 3: the logging/processing forestry entity meets its obligations as regards timber transportation**. Whereas these aspects are well addressed in the WWF GFTN-TRAFFIC Common Legality Framework under **Principle 5. Import and export regulations**.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 5: Import and export regulations.</b> <i>Criterion 5.1: Clear evidence of licence/permit of company involved in import and export shall be demonstrated in accordance with the laws and regulations</i>	<b>Indicator 5.1.1:</b> The company holds an export/import license  <b>Indicator 3.2:</b> The forestry entity ensures that the logs imported for processing in its installations are accompanied by the necessary documents to certify their legal origins	*Articles 127, par. 1 and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime. *Articles 8, 9, of the Convention on the International Trade in Endangered Species (CITES) and national regulation. *Annexes 1 and 2 of the Decree No.99/781/PM of 13 October 1999. *Articles 1, 2, 3, 4 and 5 of the Order No. 0872/MINEF of 23 October 2001.	The documentation to verify from the operator is: <ul style="list-style-type: none"> <li>• Import/export licences issued by the competent authorities of the government in charge of forestry and finance.</li> <li>• FLEGT licences of the country of origin, or any other private certificate of legality / sustainable management by Cameroon (repository of the private certification system incorporating the main elements of Cameroon legality frameworks).</li> <li>• Specifications/permit for CITES listed species</li> </ul>
<i>Criterion 5.2: Clear evidence of official documents of timber products for import and export shall be demonstrated by companies and carriers in accordance with the laws and regulations</i>	<b>Indicator 5.2.1:</b> The company possess all required documents for the export or import of timber products according to official regulations  <b>Indicator 3.2:</b> The forestry entity ensures that the logs imported for processing in its installations are accompanied by the necessary documents to certify their legal origins	*Articles 127, par. 1 and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime. *CITES and national regulation *Annexes 1 and 2 of the Decree No.99/781/PM of 13 October 1999. *Articles 1, 2, 3, 4 and 5 of the Order No. 0872/MINEF of 23 October 2001.	<ul style="list-style-type: none"> <li>• Import/export licences issued by the competent authorities of the government in charge of forestry and finance.</li> <li>• International waybills referred along the course</li> </ul> Documents to verify include: <ul style="list-style-type: none"> <li>• Certificates of origin and phytosanitary measures of the exporting country.</li> <li>• FLEGT licences of the country of origin, or any other private certificate of legality / sustainable management by Cameroon (repository of the private certification system incorporating the main elements of Cameroon legality frameworks)</li> <li>• Specifications/permit for CITES species.</li> </ul>



<p><i>Criterion 5.3: Timber products import and export companies are subject to stated conditions within the laws and regulations</i></p> <p><b>Cameroon's VPA: Matrices 1 and 8 treated only the import aspects</b></p>	<p><b>Indicator 5.3.1:</b> All species exported / imported are authorized by the appropriate agency under existing regulations.</p> <p><b>No related indicator in the Cameroon VPA</b></p>	<p>*CITES and national regulation *Annexes 1 and 2 of the decree N°99/781/PM of 13 October 1999 laying down detailed rules for the application of Article 71 (1) (new) of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code) *Articles 1, 2, 3, 4 and 5 of the Order No.0872/MINEF of 23 October 2001 on forest species classification.</p>	<ul style="list-style-type: none"> <li>• Import/export licences issued by the competent authorities of the government in charge of forestry and finance.</li> <li>• International waybills referred along the course</li> </ul> <p>Documents to verify include:</p> <ul style="list-style-type: none"> <li>• Certificates of origin and phytosanitary measures of the exporting country.</li> </ul>
	<p><b>Indicator 5.3.2:</b> All special species exported/ imported are duly authorized by appropriate agency under existing regulations</p> <p><b>No related indicator in the Cameroon VPA</b></p>	<p>*Articles 127, par. 1 and 128 of the Decree No 95-531-PM of 23 August 1995 establishing detailed rules for the implementation of forest regime. *CITES and national regulation *Annexes 1 and 2 of the Decree No.99/781/PM of 13 October 1999 laying down detailed rules for the application of Article 71 (1) (new) of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code). *Articles 1, 2, 3, 4 and 5 of the Order No.0872/MINEF of 23 October 2001 on forest species classification</p>	<p>Documents to verify include:</p> <ul style="list-style-type: none"> <li>• Public notice</li> <li>• Deposit receipt of a complete grant of a special permit</li> <li>• Decision of the grant of the special permit signed by the Minister in charge of forestry</li> </ul>

## Environmental regulations

Law No. 96/12 of 5 August 1996 on the Framework Law on Management of the Environment establishes the general legal framework for environmental management in Cameroon (art.1). Key sections of this law are relevant for this manual and are related to environmental impact studies (chapter II). Environmental aspects in Cameroon's VPA are captured under all titles/timber supply sources through **Criterion 5: the logging/processing forestry entity meets its obligations in relation to the protection of biodiversity and the environment**. These aspects are defined under the WWF GFTN-TRAFFIC Common Legality Framework through **Principle 6: Environmental regulations**; *criteria 6.1: State/Company conducts environmental impact assessments or other required assessments within the laws and regulations* and *6.2: State/Company takes mitigation measures on negative environmental parameters in accordance with the laws and regulations*.

**In line with the VPA FLEGT** signed between Cameroon and the EU, although Cameroon is yet to deliver a FLEGT certificate, holders of forest title, logging permit or processing unit need to be compliant with environmental clauses while conducting their operations, and subject to an audit or control. From Article 56 paragraph 2 of the framework law N°96/12 of 5 August 1996 relative to environmental management in Cameroon. Documents to check during the audit include:

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

The five steps that are required for an issuance of the certificate of compliance with environmental obligations are indicated under Annex 1 of this document.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 6: Environmental regulations.</b> <i>Criterion 6.1: State/Company conducts environmental impact assessments or other required assessments within the laws and regulations.</i>	<b>Indicator 6.1.1:</b> Environmental impact assessments must be conducted according to regulations and approved by the relevant authorities  <b>Included in the indicator below</b>	Art. 17 (1), (2) and (3); Art. 20 (1), (2) of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code).	Any impact study improper to the specification of requirements is null and void (Art. 18)
<i>Criterion 6.2: State/Company takes mitigation measures on negative environmental parameters in accordance with the laws and regulations.</i>  <b>Cameroon's VPA: Matrices 1, 2, 5, 6, 7, criterion 5: The logging/processing forestry entity meets its obligations in relation to the protection of biodiversity and the environment and matrix 8, criterion 4: The processing entity meets its obligations in relation to environmental protection.</b>	<b>Indicator 6.2.1:</b> The forestry company has complied with environmental legislation and implements the mitigation measures identified for negative environmental parameters. Follow the environmental coverage above.  <b>Indicator 5.2:</b> The forestry entity has complied with the legislation relating to the studies of environmental impact, and implements or arranges for implementation of the identified mitigating measures.	Art. 19 (2) of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code)	The impact study must include the following information: - Analysis of the initial state of the site and the environment; - The reasons for the choice of the site; - The evaluation of foreseeable consequences of the implementation of the project on the site and its natural and human environment; - The statement of the measures envisaged by the promoter or contracting authority to cancel, reduce and, if possible, offset the damaging consequences of the project on the environment and the corresponding expenditure estimates; - The presentation of alternatives and the reasons why, from the perspective of environmental protection, the presented project was selected.



## Conservation regulations

Conservation aspects in the Cameroon law generally deal with the protection of species of wild fauna and flora, identified fragile sites as well as poaching activities in forest ecosystems. The Cameroon VPA in its legality matrices focuses mostly on prohibiting poaching as part of the biodiversity measures which are not treated under this manual. The Cameroon legality framework based on the WWF GFTN-TRAFFIC Common Legality Framework captures timber related conservation aspects under **Principle 7: conservation regulations** and **criterion 7.1. State/company conducts conservation assessment/evaluation within the laws and regulations.**

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 7: Conservation regulations.</b>  <i>Criterion 7.1: State/Company conducts conservation assessments/evaluation within the laws and regulations.</i>  <b>Cameroon's VPA:</b> All matrices: no mention of plants conservation.	<b>Indicator 7.1.1:</b> <i>Fragile sites are identified during the forestry inventory according to regulations and guidelines of the forest authorities and other relevant agencies</i>  <b>No indicator in the Cameroon VPA</b>	*Title 2, Articles 17 and 18 of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code). *CITES and national regulations.	Documents to verify include: <ul style="list-style-type: none"> <li>• Forestry inventory reports</li> <li>• Management plan</li> </ul>
	<b>Indicator 7.1.2:</b> <i>Nationally protected species of flora and fauna must be identified in the forest management plan.</i>  <b>No indicator in the Cameroon VPA</b>	*Title 2, Articles 17, 18, 78 of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code). *CITES and national regulations.	Documents to verify include: <ul style="list-style-type: none"> <li>• Forestry inventory reports</li> <li>• Management plan</li> <li>• Annual CITES species quotas</li> </ul>

## Social regulations

Social regulations in the forestry sector in Cameroon are governed by the Labour Code<sup>7</sup> Law n° 92-007 of 14 August 1992. This law specifies labour relations between workers and employers and between them and apprentices under their authority (**Art. 1, par. 1**). A person is regarded as a “worker” within the meaning of this law, regardless of sex or nationality, anyone who is committed to his professional activity with remuneration under the direction and authority of an individual or moral person, public or private, the latter being regarded as “employer”. For the determination of worker quality, neither the legal status of the employer nor the employee are taken into account (**Art. 1, Par. 2**). Excluded from the scope of this law are workers governed by:

- the general status of the civil service;
- the status of the judiciary;
- General status of the military;

<sup>7</sup> This document exists already in Chinese, through an (unofficial) translation by IIED.

- the special status of National Security;
- the special status of the prison administration;
- the special provisions for auxiliary administration (**Art. 1, Par. 3**).

On a contractual basis the employment may be concluded for a fixed or indefinite period and contracts are signed freely.

On a salary basis the minimum wage applicable in Cameroon is XAF36 270 per month (EUR55) [*Decree No. 2014/2217/PM of 24 July 2014 revaluing the guaranteed minimum wage (known as SMIG)*].

On working conditions, the working time may not exceed 40 hours per week. Unless there are more favorable provisions in collective agreements or individual contracts of employment, the worker becomes entitled to have paid leave at the expense of his employer at the rate of one and a half working days per month of actual service. The leave is increased in consideration of the worker's seniority in the company at the rate of two working days per full period, continuous or not, of five years. Within ten days a year, paid compassionate leave of absence, not deductible from annual leave is granted to the worker on the occasion of family events affecting his own home.

Laws and regulations governing employees' and workers' rights and welfare are defined under the Cameroon VPA signed with EU through **Criterion 4** for all titles/timber supply sources and stipulates that: **The logging/processing forestry entity meets its social obligations**. These aspects are covered in the WWF GFTN-TRAFFIC Common Legality Framework under **Principle 8: social regulations**; *criteria 8.3: Company complies with the laws and regulations on its employees' and workers' rights* and *8.4: Company complies with the laws and regulations of its employees' and workers' welfare*.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN- TRAFFIC Principle 8: Social regulations</b>  <i>Criterion 8.3. Company complies with the laws and regulations on its employees' and workers' rights</i>  <b>Cameroon's VPA: All matrices,</b>  <i>Criterion 4: The logging/ processing forestry entity meets its social obligations</i>	<b>Indicator 8.3.1:</b> The forestry entity meets its obligations in terms of labour law, social security law and collective agreements in the timber sector.  <b>Indicator 4.1:</b> The forestry entity meets its obligations in relation to employment law, social security law and the collective bargaining agreements of the timber industry.	*Art. 61 (2), and 62 (2) of Law No. 92/007 of 14 August 1992 labor Code.  *Decree No. 2014/2217/PM of 24 July 2014 revaluing the guaranteed minimum wage (SMIG).  *Ordinance No. 73-17 of 22 May 1973 on the organization of social security.  *Decree No. 74-26 of 11 January 1974 laying down detailed rules for implementing certain provisions of Ordinance No. 73-17 of 22 May 1973 organizing the National Fund of Social Insurance.  *Decree No. 74-723 of 12 August 1974 fixing the rates of contributions payable to CNPS for branches family benefits and insurance old age pensions, disability and death.  *Law No. 69-LF-18 of 10 November 1969 establishing an insurance for old age pensions, disability and deaths, as amended by Law No. 84/007 of 4 July 1984.	The right to work is recognized for every citizen as a fundamental right. Work is a national right for all adult and valid citizens. Forced or compulsory labour is prohibited. The term forced or compulsory labour stand for any work or service exacted from any person under the threat of any penalty and for which said person has not offered himself voluntarily.  The fixed-term contract of Cameroonian nationality workers cannot be renewed more than once with the same company. After a renewal if the working relationship continues, the contract becomes a permanent contract.  Probationary employment is also governed by the Labour Code and is where the employer and the worker, in order to conclude a final contract, decide in



		<p>*Order No. 019/MTPS/SG/CJ of 26 May 1993 laying down rules for the election and terms of exercise of functions of staff representatives.</p> <p>*The national collective agreement (April 2002) of logging companies, products processing and related service activities.</p> <p>*Order No. 11/DEC/DT of 25 May 1978 laying down the procedures for summoning and appearance of parties before the labour inspector in the settlement of labour disputes.</p> <p>*Practical Guidelines of the International Labour Office (ILO).</p> <p>*Decree No. 99/818/PM of 9 November 1999 fixing the procedure for setting up and operating [of these establishments].</p> <p>*Salary Grid of logging companies, forest products processing companies and associated activities in force.</p>	<p>advance to include first, service quality and worker performance and second, conditions with the employer, work, life, pay, health, safety and environment. The probationary appointment must be stipulated in writing. It may be for longer than the time required to test the commitment of staff, taking into account technical and trade practices. In all cases the probationary appointment has a maximum renewal of six months, except cases when this period may be extended to eight months.</p> <p>The suspension of a contract duly signed is stated by art. 30 to 45 of the Labour Code.</p> <p>Monthly payments to employees or workers must be made no later than eight days after the end of the employment month conferring the right to salary.</p>
<p><i>Criterion 8.4. Company complies with the laws and regulations of its employees' and workers' welfare</i></p>	<p><b>Indicator 8.4.1:</b> The forestry entity meets its obligations in terms of welfare of its employees.</p> <p><b>Indicator 4.2:</b> The forestry entity respects the social obligations prescribed by the Forestry Code</p>	<p>*Order No. 039/MTPS/IMT of November 1984 laying down general hygiene and safety at work</p> <p>*Law No. 64/LF/23 of 13 November 1964 on the protection of public health</p> <p>*Law No. 98/015 of 14 July 1998 on the establishments classified as dangerous, unhealthy or inconvenient</p>	<p>Children may not be employed in any enterprise, even as apprentices, before the age of fourteen, unless exempted by order of the Minister of Labour, taking into account local circumstances and tasks that can be required from them.</p>

## Forest taxation

All activities in the forestry sector in Cameroon are accompanied by relevant taxes and fees generally recovered by the Ministry of Finance and redistributed through the ministry of forestry and wildlife in terms of royalties to various beneficiaries, including: decentralized entities (councils) and communities surrounding forest areas. In the entire timber supply chain, taxes and fees are collected according to laws and regulations in force. Annex 2 shows the applicable rates of forest taxes in Cameroon and Annex 3 tax obligations of forest sector taxpayers.

In Cameroon's VPA, forest taxes are cross-cutting issues in all titles or timber supply sources and depending on matrices related to indicator level, notably: **indicators 1.4 and 1.5: the forestry entity has complied with**

*its tax obligations under existing law* or 1.3. *The processing unit has complied with its tax obligations under existing law*; as well as **indicators 2.3 and 2.5. The forest entity has complied with its tax and forest tax obligations associated with its activity(ies)** or 2.4. *The processing unit has complied with its tax and forest tax obligations associated with its activity(ies)*. Under the Cameroon Legality Framework based on the WWF GFTN-TRAFFIC Common Legality Framework these aspects are covered by **Principle 9: Taxes, fees and royalties**; criteria 9.1: *The company fills in its tax returns in accordance with its effective professional activity* and 9.2: *Clear evidence of current paid taxes, fees and royalties in a timely manner shall be demonstrated by the company in accordance with the laws and regulations*.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 9 Taxes, fees and royalties.</b>  <i>Criterion 9.1. The company fills in its tax returns in accordance with its effective professional activity</i>	<b>Indicator 9.1.1:</b> The company declares regularly its tax payments to the administration in charge of forestry.  <b>Indicators 1.4 &amp; 1.5:</b> <i>the forestry entity has complied with its tax obligations under existing law</i>  <b>Indicators 1.3:</b> <i>the processing unit has complied with its tax obligations under existing law</i>	*Art. 66 (1) of the Law No. 94/01 *Art. 122, 123 of the Decree No 95-531. *General Tax Code, all its various modifications. *Decree No. 2001/1033 / PM of 27 November 2001 reorganizing the Forestry Revenue Secure Program (FRSP). *Decree 2001/1034 / PM of 27 November 2001 establishing rules for the base and methods of collection and control of fees, charges and taxes on forestry.	Verify that documents held by the company includes: <ul style="list-style-type: none"> <li>• Tax returns from the competent service of the Ministry in charge of Finance</li> <li>• The forest activity is subject to taxes under common law and particular withdrawals including and not limited the one mentioned in Annex 2.</li> </ul>
<i>Criterion 9.2: Clear evidence of current paid taxes, fees and royalties in a timely manner shall be demonstrated by the company in accordance with the laws and regulations.</i>	<b>Indicator 9.2.1:</b> The forestry company is in good standing vis-à-vis its tax liability under common law.  <b>Indicators 2.3 and 2.5.</b> <i>The forest entity has complied with its tax and forest tax obligations associated with its activity (ies)</i>  <b>Indicator 2.4.</b> <i>The processing unit has complied with its tax and forest tax obligations associated with its activity(ies)</i>	*Art. 66, 67 and 69 of the Law No. 94/01. *Art. 122 of the Decree No 95-531-PM. *Updated General code of Customs (title 1, chapter 1; title 2, chapter 1; title 5, chapter 3) *Finance Law No. 2002/003 of 19 April 2002 and following.	Verify that documentation held by the company includes: <ul style="list-style-type: none"> <li>• Trading tax title.</li> <li>• Certificate of non-indebtedness/rental charge (fees) from the competent tax office.</li> <li>• Deposit certificate of the bank guarantee if the status of the company requires it.</li> <li>• Receipts of payment (Annual rental fees, slaughter tax, Twenty-foot Equivalent Unit (TEU), tax for local development or any other forestry taxes if required by the social specifications) for the current year and the previous year to verification issued by the appropriate service of the Ministry in charge of finance.</li> </ul>

## Subcontractors and partners in the forestry sector in Cameroon

Subcontracting and partnerships in the forestry sector in Cameroon are common with regards to lack of capacities (technical and financial) of some companies in fulfilling their roadmap and handling all of their activities. The forestry code addressed these issues under several articles. The VPA of Cameroon signed with the EU also addressed these issues as cross-cutting aspects for all the titles or timber supply sources at the indicators level, notably: **Indicators 1.2 and 1.3** : *In the event that the logging/processing activity is subcontracted, the subcontracting forestry entity has documents confirming the regularity of the situation*; **2.1**: *The forestry entity has competent and adequate professional resources, either internally or through the agency of a natural person or legal entity, to perform the management work*. Specifically for timber processing units, the following indicator is applied: **Indicator 1.2**: *If the processing entity subcontracts the processing work to the holder of a forestry right, it has the documents certifying the regulatory of that situation in addition to those described under 1.1*<sup>8</sup>.

From the WWF GFTN-TRAFFIC Common Legality Framework comprising nine (9) broad principles of legality, the localized version for Cameroon according to the law and regulations in force added a **Principle 10** related to **subcontractors and partners**. Equivalent issues from the law have therefore been captured under *criteria 10.1. The company respects the contracts made with subcontractors and partners and 10.2. The company ensures that all subcontractors and partners are operating within the law*.

CAMEROON LEGALITY FRAMEWORK VERIFIER	FIELD INDICATORS	LEGAL VERIFIERS	IMPORTANT NOTES
<b>WWF GFTN-TRAFFIC Principle 10: Subcontractors and partners.</b>  <b>Criterion 10.1:</b> <i>The company respects the contracts made with subcontractors and partners.</i> <b>Cameroon's VPA: All matrices.</b>	<b>Indicator 10.1.1:</b> In case of subcontracting logging activity/ processing, the company subcontracting has documents confirming the regularity of this situation.  <b>Indicators 1.2 and 1.3:</b> <i>In the event that the logging/processing activity is subcontracted, the subcontracting forestry entity has documents confirming the regularity of the situation.</i>	*Title 2, Articles 17 and 18 of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code). *CITES and national regulations.	Documents to verify include: <ul style="list-style-type: none"> <li>• Forestry inventory reports</li> <li>• Management plan</li> </ul>
<b>Criterion 10.2.</b> <i>The company ensures that all subcontractors and partners are operating within the law.</i>  <b>Cameroon's VPA: All matrices.</b>	<b>Indicator 10.2.1:</b> <i>When a processing company outsources the processing activity with a company holder of a forest, it has documents confirming the regularity of this situation.</i> <b>Indicator 2.1.</b> <i>The forestry entity has competent and adequate professional resources, either internally or through the agency of a natural person or legal entity, to perform the management work.</i> <b>Indicator 1.2:</b> <i>If the processing entity subcontracts the processing work to the holder of a forestry right, it has the documents certifying the regulatory of that situation</i>	*Title 2, Articles 17, 18, 78 of the Law No. 94/01 of 20 January 1994 on the forests, wildlife and fisheries (Forestry Code). *CITES and national regulations.	Documents to verify include: <ul style="list-style-type: none"> <li>• Forestry inventory reports</li> <li>• Management plan</li> <li>• Annual CITES species quotas</li> </ul>

<sup>8</sup> Indicator 1.1: The processing entity has legal personality and is registered as a timber processor.



# CODE OF CRIMINAL PROCEDURE

Please refer to Session 3 of this manual.

## THE LEGAL, POLITICAL AND INSTITUTIONAL LAND TENURE FRAMEWORK IN CAMEROON

The land tenure regime determines the lands status and prerogatives of the use of the land. The land tenure regime of Cameroon is set by a series of internal laws and regulations that can be classified in general and special texts.

### General texts

- The Constitution proclaims in its preamble the commitment of Cameroon to land ownership and protection.
- The 74/01 and 74/02 orders of 6 July 1974 and amendments thereto (Law 1980 to repress infringements to land and State property, Law of 26 November 1983 amending Article 5 of the Ordinance 74/01 of 6 July 1974 etc.).
- Law No. 76/25 of 14 December 1976 on the organization of cadastre.
- Law No. 85/09 of 4 July 1985 on the eminent domain.
- Decree No. 76/165 of 27 April 1976 laying down the conditions for obtaining the land title amended and supplemented by Decree 2005/481 of 16 December 2005.
- Decree No. 76/166 of 27 April 1976 fixing the national domain management arrangements etc.

### Special texts

Special texts are those dealing with land issues incidentally. Essentially, they recognize the prerogatives on land that does not include land legislation (prerogatives on community forests lands). They are :

- Law No. 2001/001 of 16 April 2001 Mining Code.
- Law No. 94/01 of 20 January 1994 to laying down forestry, wildlife and fisheries and its implementing decree.

The legal, political and institutional land tenure framework in Cameroon indicates the prerogatives of the people on land, the terms of ownership, use and transfer of land rights. It revolves around the distinction made by Cameroon between categories of land: the **land of the public domain**, the **private domain**, and those of the national domain.

**The lands of the public domain** are those that are placed under the State authority and management and subject to a regime dominated by the principles of public law: this is the land allocated for direct public use or public services. Their regime does not pose any particular difficulties in that Article 2 of the decree 74/02 of 6 July 1974 after States indicate them they are inalienable, imprescriptible and elusive.

**Private lands** are those over which the State or individuals have a right of ownership recognized. The peculiarity of this system is that to be recognized as the owner, an official certificate is required called the land title ownership issued by the competent services of the Ministry of domains, cadastre and land tenure affairs in accordance with a procedure described by the 1976 Decree amended in 2005. The consequence is that without this document, a person has no legal prerogative on land he/she or their family has occupied for years. Also without land title, any transaction on the land (sale, rental) is prohibited.

**The lands of the national domain** are those that are not part of the public domain or private domain of the State or individuals. They consist of two main blocks: the first and second dependency categories.

- The first dependency category consists of residential land, crops land, plantations, pastures and rangelands, resulting in an obvious influence of humans on land and probative development. They can be in private ownership by direct registration.
- The second dependency category consists of land free from occupation. No transaction is legally possible on such land and populations normally have no rights.

The national domain is in the custody of the State administrating it in order to ensure national development. It is this that crystallize the issues and debates on land tenure reform.

## OTHER LAWS AND REGULATIONS

### ***The Decision No 0108/D/MINEF/CAB of 9 February 1998 laying down the application of forest management standards in the Republic of Cameroon<sup>9</sup>***

The standards guiding principles intervention revolve around:

1. Relationship with local populations;
2. Forest development activities based on territorial units or protected sites;
3. Protection of the banks of water bodies;
4. Protection of water quality;
5. Protection of wildlife;
6. Layout, construction and improvement of forestry roads;
7. Campsites and industrial installations in the forest;
8. Locations of log yards;
9. Logging;
10. Skidding.

These standards are managed under this Annex and any work not in accordance with its content is simply canceled and sanctioned by the Administration in charge of forests in accordance with the regulations (**provide a copy of the Annex mentioned above to the trainees**).

### ***Order No. 2401 / MINFI / CAB of 9 November 2012 suspending the logging of Bubinga and Wenge as a precautionary measure in the national domain***

**Art. 1.** Is suspended as a precautionary measure to the date of signing of the Order, the exploitation of forest species Bubinga and Wenge on the entire national domain.

**Art. 2.** This order is valid until the completion of the procedure of introduction of these species in the Appendices of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES).

**Art. 3.** Economic operators and holders of logging titles in the national domain, in possession of stocks of Bubinga and Wenge must without fail report to the Administration in charge of forests within a maximum of one (1) month from the date of signing of the order, under penalties provided by laws and regulations.

**Art. 4.** Special permission for evacuation of logs will be issued to owners of valid logging titles after effective verification of the legal origin of the timber on the ground.

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<sup>9</sup> This document exists already in Chinese, an (unofficial) translation by IIED.

## SESSION 3: TIMBER LEGALITY REQUIREMENTS IN CAMEROON UNDER THE VPA

Timber legality requirements in Cameroon are being managed by the Voluntary Partnership Agreement (VPA) signed on 6 October 2010, between Cameroon and the European Union (EU) under the FLEGT (Forest Law Enforcement, Governance and Trade). This Agreement was ratified on 9 August 2011 by Cameroon and in February 2012 by the European Council. It officially entered into force on 16 December 2011.

The Cameroon-EU VPA aims to provide a legal framework to ensure that all timber and timber products imports into the European Community from Cameroon have been legally produced or acquired. The VPA is now part of the body of law that governs the forestry sector in Cameroon.

It establishes a FLEGT authorization regime between Cameroon and the EU and assumes that the timber will now cross European borders if it is accompanied by a “FLEGT Authorization” issued by the country of origin and underpinned by the Legality Assurance System.

In short, the purpose of the VPA is:

- The EU’s response to the problem of illegal logging;
- Reassure consumers about the legality of timber from Cameroon;
- Guarantee a significant market share for timber (Europe is importing more than 80% of Cameroonian timber).

The architecture of the VPA in turn is based on the Timber Tracking System, the Verification System Legality, the National Control System, the Independent Observer to Logging Control, independent auditing, and issuing of FLEGT licences.

The implementation of the VPA also deals with a range of activities including:

- Awareness and information of stakeholders and the public;
- Promoting “FLEGT Cameroon” products in the EU market;
- Institutional arrangements;
- Strengthening the capacity of actors;
- Reform of the legal framework;
- Improving the national control system;
- Establishment of a traceability system;
- Establishment of legality verification system;
- Implementation of the FLEGT licensing system;
- Independent audit of the system;
- Monitoring of the domestic timber market (MIB);
- Industrialization and commercialization;
- Monitoring of the impacts of the VPA.

While the Cameroon government is making efforts to implement the activities above, naturally no FLEGT certificate has been issued so far. A set of criteria and procedures to obtain a FLEGT certificate in Cameroon is available and mentioned in Annex 4.



## SESSION 4: OFFENCES, LEGAL IMPLICATIONS AND PROCEDURE

The forestry sector in Cameroon is undermined by poor governance with major consequences for non-compliance with environmental regulations and sustainable management in the field, uncontrolled and illegal exploitation of forest resources and consequently a significant loss of revenue for the State. To remedy this situation, it is more imperative than ever to provide immediate and appropriate solutions to stem illegal logging with the effective implementation of laws and regulations on the matter. Any dispute relating to the illegal exploitation of forest resources can be brought before justice. To do this, it is important that stakeholders of the legality chain of custody matters are imbued with legal and regulatory provisions establishing the powers of the governmental body in charge of justice on the one hand and, good knowledge and understanding of the organization of justice in Cameroon, including powers of the various courts of the Cameroonian judiciary.

### MINISTRY OF JUSTICE AND COMPETENCES

The functions of the Ministry of Justice in Cameroon were defined in Decree No 2011/408 of 9 December 2011. Article 8 paragraph 25 of this decree states that the Minister of Justice Guard of the Seals has several responsibilities (please refer to Mahonghol *et al.*, 2016. *Manuel de formation en législation forestière et contrôle – annexe 2 : versions intégrales des différents modules de formation*. Page 187).

### The judiciary in Cameroon

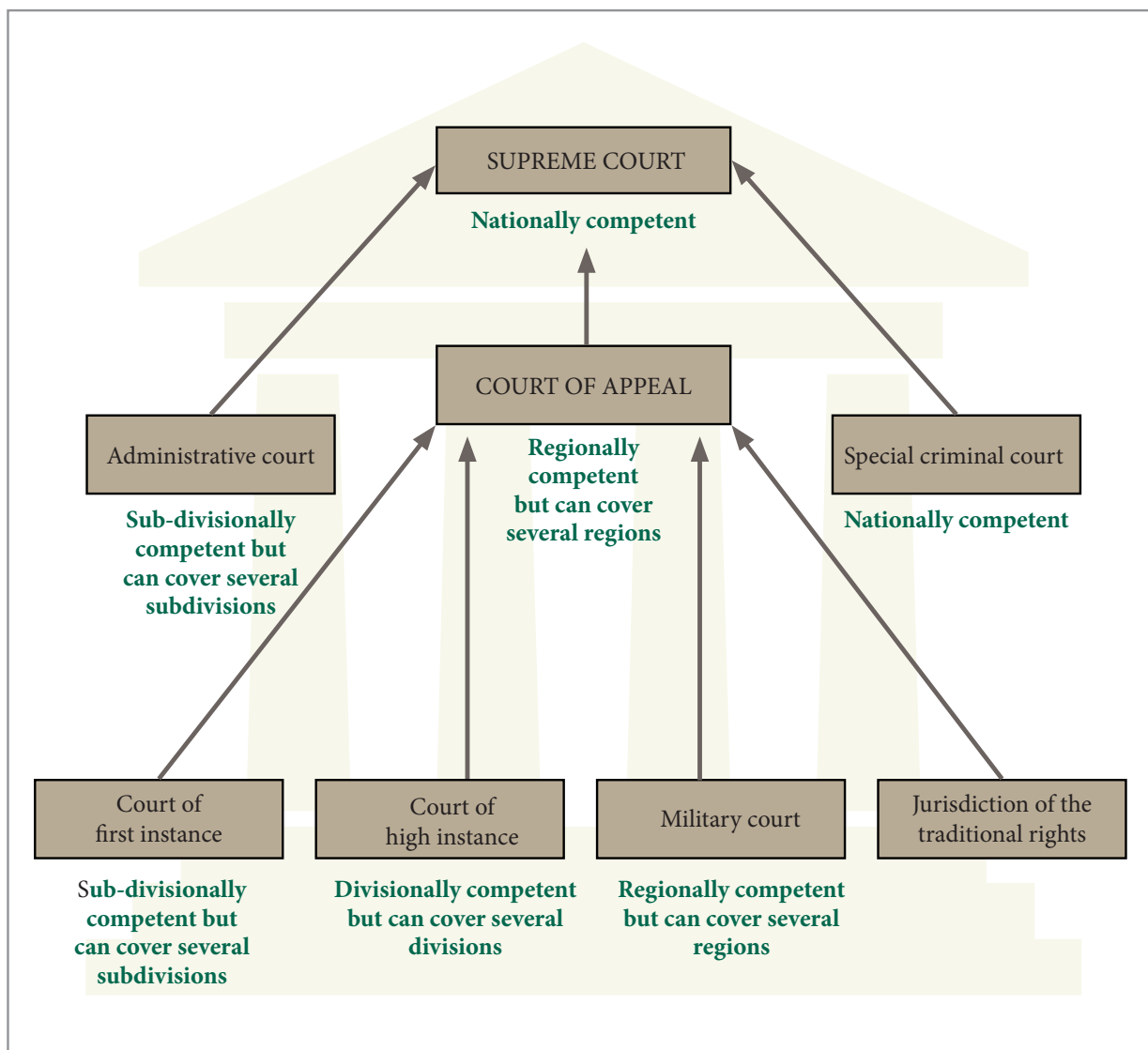
The Cameroonian judicial system is organized and governed by Law No. 2006/015 of 29 December 2006 amended judiciary and supplemented by Law No. 2011/027 of 14 December 2011. Under Article 2 of the law of 2006, justice is administered in the territory of the Republic on behalf of the Cameroonian people. Furthermore, the judicial power is exercised by the Supreme Court, the Courts of Appeal and Tribunals.

Under Article 3 (new) of the 2006 Act, the judiciary includes (see Figure 4):

- the Supreme Court nationally competent ;
- Courts of Appeal regionally competent but can cover several regions;
- the Special Criminal Court nationally competent;
- Lower courts in administrative cases, subdivisionally competent but can cover several subdivisions ;
- the Courts of High Instance divisionally competent;
- Military Courts, regionally competent but can cover several regions, judging offenders involved in arms and munition trafficking;
- the Courts of First Instance, subdivisionally competent but can cover several subdivisions;
- Jurisdictions of the traditional right at the community level.

Justice is free, subject only to tax provisions, including stamp and registration and those on the proliferation of call records and appeal. Moreover, statutory emoluments defenders and other court officers, the costs of education of the trial and execution of court decisions are advanced by the party for whose benefit they are incurred. They are borne by the losing party, unless the court makes a reasoned decision. In criminal cases or in other cases provided by law, the public treasury advance and, if necessary, support all the legal costs borne by the public prosecutor.

Finally, the terms of justice and court decisions are binding in the entire national territory.



**Figure 4. Organization of the judiciary in Cameroon**

Source : adapted from Mahonghol et al., 2016.

## Punishment procedure of forest legislation offences

The punishment procedure for forest offences comes in the wake of the recognition of such offences during controls conducted by the officials authorized to do so. A report of the offence must be filed by the competent sworn agent.

The report must provide the following information:

- The date of the report in full;
- Full identity of the sworn enforcement officer and an indication of his/her quality, function and place of service;
- The date, time and place of the offence;
- Full identity of the offender and the detailed description of the methods they used;
- Detailed description and evaluation of the offence;
- Declarations and signature of the offender;
- Detailed identification of witnesses, accomplices or potential co-sponsors, their statements and signatures or possibly the mention of their refusal to sign;
- References to sections of laws and regulations prohibiting and / or criminalizing the act;

- The amount of possibly perceived deposit;
- The mention of the seized products and machinery and their place of detention;
- All other references to assess the finding. (Article 135, Decree No. 95-531 of 23 August 1995 fixing the procedure for implementing the forestry regime).

The minutes at the end of the procedure receives an order number in the register of litigation opened for this purpose in the service of the local authority concerned. It is sent within seventy-two (72) hours by the regional head of the forestry administration and wildlife while a copy is sent within the same time to the Minister responsible for forestry and wildlife.

Breaches of forest laws and regulations can result in transaction, without prejudice to the prosecution pursuant of law (article 146 paragraph 1 of the 1994 law and article 136 paragraph 1 of the 1995 Decree). Under these provisions, two steps can be taken after the minutes of the statement of offence, namely first a transaction and, secondly referral to the courts.

### • **Transaction or administrative arrangement**

Legislation in forestry, unlike wildlife legislation does not list the cases in which the transaction is not permitted, which therefore makes it the most frequently used method for settling forest litigation.

**Authorities entitled to compromise:** the Minister in charge of Forests and his/her regional representatives are the only ones authorized to do administrative arrangement on terms agreed by the Minister of Forestry.

#### **Terms of the transaction:**

- The benefit of the transaction is requested by the offender;
- It must be signed jointly by the competent manager of the forestry administration and the offender;
- It is registered at the expense of the offender and establishes the means and the time-limit chosen for its settlement. This period may in no case exceed three (3) months;
- The amount of the transaction cannot in any case be less than the minimum of the fine provided, plus any sums due for damages.

**Effects of the transaction:** the main effect of the transaction is that, it turns the public action subject to its effective implementation on time. Any transaction even already executed, concluded in violation of legal provisions, including those regarding time limits, the amounts and the authorities empowered to do so is void of full rights. The Minister in charge of Forests shall, at any time, notify this automatic nullity to the offender.

#### **Procedure:**

- The Judicial Special Officer of Police of the Ministry of Forestry and Wildlife after the writing of the minutes shall notify the offender the amounts owed (fines and damages);
- The offender shall have thirty (30) days to submit comments and request the transaction (2003 Finance Law) before, if it fails in court, it is seized;
- In case of agreement, the transaction is signed and taxes paid at the offender's expense. In case of disagreement, it is seized by the court;
- The offender has three (3) months to pay the amounts due. If settlement of the total transaction is carried out, the litigation ends. If necessary, the offender is given notice of having to pay the amounts due. A copy of this notification shall be transmitted to the tax authorities for recovery of the sums due;
- Within seventy-two (72) hours after formal notification, the public action is set in motion at the request of the administration responsible of forests.

### • **Specificities in forestry**

Regarding the composition of the court: in the case of offences committed in forestry, a uniformed representative of the administration in charge of forests sits with the Prosecutor and as part of the prosecution can request the floor from the President who oversees the conduct of the hearing.



The representative of the forest administration plays a dual role, both in support and in seeking damages. Indeed, the forest law provides that administrations from forests, wildlife and fishing as appropriate as party to the proceedings have jurisdiction to “*lodge any documents and conclusions and make any comments they consider appropriate in safeguard their interests; their representatives sit after the prosecutor, in uniform and discovered, the word cannot be denied to him*” Article 147 of the 1994 forestry law.

Figure 5 (below) gives an overview of the procedure in case of forest litigation.

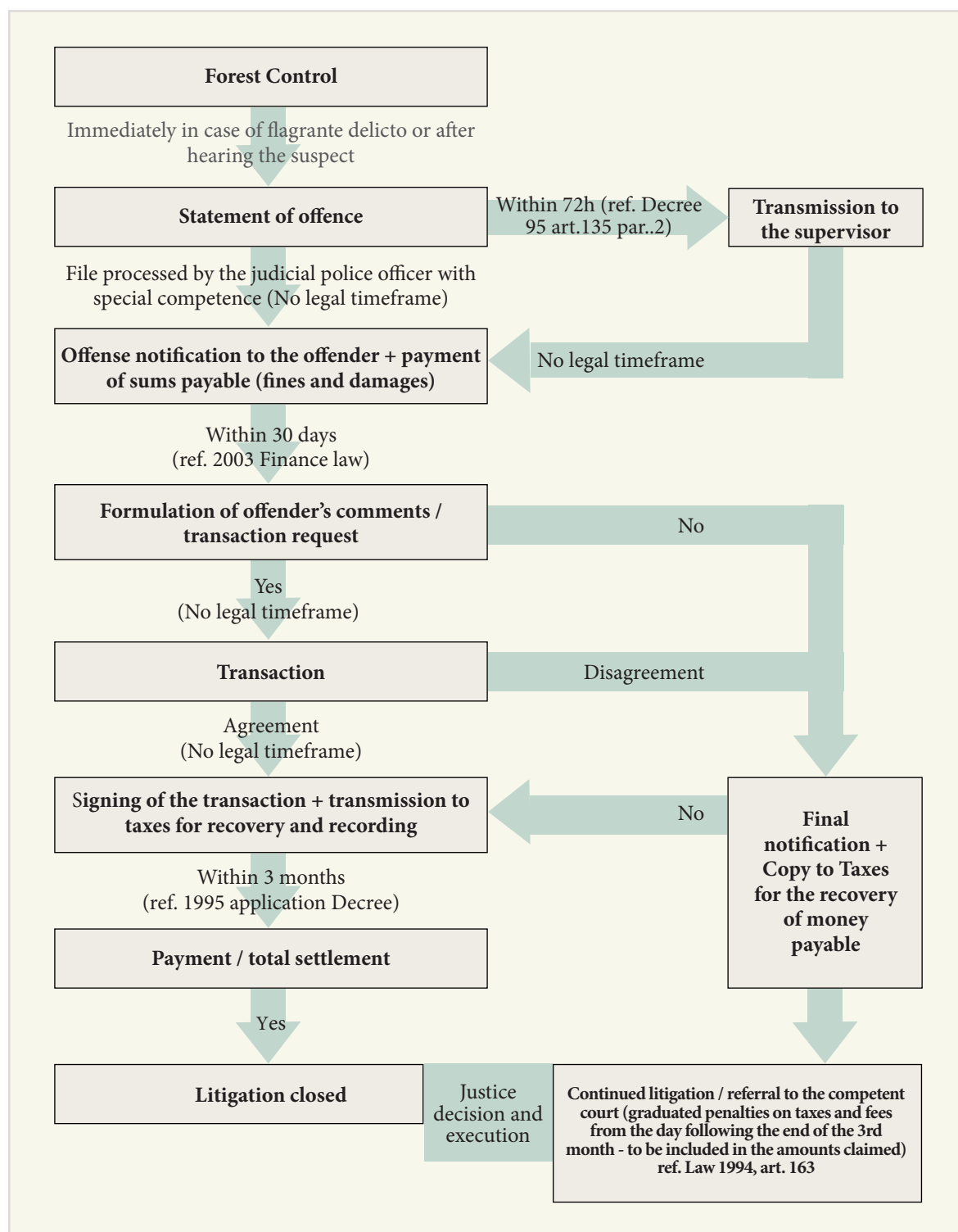


Figure 5. Schematic procedure in case of forestry litigation Source : adapted from Mahonghol et al., 2016.

## Presentation of offences sanctioned by the forestry law, forest litigation and penalties imposed by the courts

### • Offences and penalties under the forestry law

The offences and related penalties under the Forestry Law are stated as shown in table 2 below.

Set of offences	Penalties		Legal verifiers	Notes
	Fine	Imprisonment		
<ul style="list-style-type: none"> <li>*the exercise of non-compliant activities to the restrictions prescribed in Art. 6 of the ownership of a forest or an aquaculture establishment.</li> <li>*violation of the laws and regulations in force on the right of intended use in Art. 8, 26 and 36.</li> <li>*import or unauthorized export of genetic material for personal use.</li> <li>*traffic without authorization inside a national forest, as provided in Art. 26.</li> <li>*exploitation by personal harvesting authorization in a national forest area for a lucrative purpose, or beyond the period or the amount granted in violation of Art. 55, Par. 1, without prejudice to any interest on the timber operated as provided by Art. 153.</li> <li>*the transfer or assignment of a personal harvesting authorization, in violation of Art. 42, Para. 2 and Art. 60.</li> </ul>	XAF5000 to 50 000 (USD8.10 to 81.09 <sup>10</sup> )	Ten (10) days	Art. 154	Punishment can concern only one of these penalties for the offences mentioned
<ul style="list-style-type: none"> <li>*violation of standards for the exploitation of special forest products provided for in Art. 9, Par. 2.</li> <li>*the import or export of unauthorized genetic material profit, as provided in article 13.</li> <li>*Operating Permit in a national forest area, forest products from unauthorized or beyond the limits of the allocated volume and / or given period, in violation of Art. 56, without prejudice operated damages on timber as provided for by Art. 159.</li> <li>*the transfer or assignment of a licence to operate in violation of Art. 42, Par. 2 and 60.</li> <li>*violation of Art. 42 by a beneficiary of an operating basis, which prevents the exploitation of non-listed products in its operating capacity.</li> <li>*slaughter without authorization of protected trees in violation of Art. 43, without prejudice to damages of harvested timber, as provided for in Art. 159.</li> </ul>	XAF50 000 to 200 000 (USD81.09 to 324.38)	Twenty (20) days to two (2) months	Art.155	-/-
<ul style="list-style-type: none"> <li>*clearing or lighting a fire in a forest, an area setting defence or fragile ecology, in violation of Art. 14, 16, Par. 1 and 3 and Art. 17, Par. 2.</li> <li>*assignment to a vocation other than logging a forest owned by an individual, in violation of Art. 39, Par. 2.</li> <li>*the implementation of a management inventory, or improper operation to the standards established by the forestry administration in violation of Art. 40, Par. 1.</li> <li>*unauthorized logging in a national or community forest area, in violation of Art. 52, 53 and 54, without prejudice to damages on the harvested timber, as provided for by Art. 159.</li> </ul>	XAF 200000 to 1 million (USD 324.38 to 1 621.91)	one (1) month to six (6) months	Art. 156	-/-

<sup>10</sup> www.oanda.com, 15/12/2016 : 1 USD = 616,554 XAF.

<p>*exploitation of sale of standing volume in a national forest area beyond the limits of the harvesting area bounded and/or the period granted in violation of Art. 45.</p> <p>*violation of the standards set in processing or marketing of forest products as provided in Art. 72.</p> <p>*non-demarcation of forest licences and ongoing felling.</p> <p>*fraudulent use, forgery or destruction of brands, forest hammers, terminals or poles used by the administrations of forests, wildlife and fisheries, as appropriate.</p>	<p>XAF 200000 to 1 million (USD 324.38 to 1 621.91)</p>	<p>one (1) month to six (6) months</p>	<p>Art. 156</p>	<p>-/-</p>
<p>*exploitation of sale of standing volume in a forest, beyond the limits of the harvesting area bounded and/or volume of the granted period, in violation of Art. 45, Par. 1 without prejudice damages and interest on the harvested timber, as provided for by Art. 158.</p> <p>*fraudulent exploitation by a subcontractor under a subcontracting agreement acting in a forest, in violation of Art. 51, Par. 2, without prejudice to damages and interest operated woodland as provided by Art. 158.</p>	<p>XAF1 to 3 million (USD1 621.91 to 4 865.75)</p>	<p>six (6) months to one (1) year</p>	<p>Art. 157</p>	<p>-/-</p>
<p>*unauthorized logging in a State or local forest, in violation of Art. 45, Par. 1 and Art. 46, Par. 2, without prejudice to damages on the harvested timber, as provided by Art. 159.</p> <p>*operations beyond the boundaries of the forest concession and / or volume and the period granted in violation of Art. 47, Par. 4 and Art. 45, without prejudice to damages on the harvested timber, such provided for by Art. 159.</p> <p>*the production of false documents indicating in particular the technical and financial capabilities, instead of nationality residence and furnishing of deposit in violation of Art. 41; Par. 2, 50 and 59.</p> <p>*equity participation or creation of a logging company resulting bring the total area owned in excess of 200,000 hectares, in violation of Art. 49, Par. 2.</p> <p>*transfer of a sale of standing volume, or a logging concession without authorization, and the sale of these in violation of Art. 42, Par. 2, 47, Par. 5 and 60.</p> <p>*subcontracting of registered logging titles, taking position in a company receiving an operating basis, without prior approval of the Authority of forests, in violation of Art. 42.</p> <p>*forgery or fraud on any document issued by the administrations of forests, wildlife and fisheries, as applicable.</p>	<p>XAF3 to 10 million (USD4 865.75 to 16 219.17)</p>	<p>one (1) year to three (3) years</p>	<p>Art. 158</p>	<p>-/-</p>
<p><b>In cases of non-payment of taxes</b></p>	<p>Subject to the provisions of Law No. 94/01 of 20 January 1994 quoted sanctions under tax and customs laws apply, mutatis mutandis, to the basis of collection and control of royalties and forest taxes. However, the specific sanctions may be imposed on the offender, including the completion of the deposit, 400% penalties for non-payment of internal taxes on forest timbers and logs at the time of export.</p>			

**Table 2. Offences and associated penalties under the Forestry Law**

Source: Law No 94/01 of 20 January 1994 laying down Forestry, Wildlife and Fisheries regulations



## SESSION 5: KEY INSTITUTIONS AND DOCUMENTS FOR LEGAL TIMBER TRADE IN CAMEROON

In the context of this manual it is important to point out that many State institutions civil society organizations, especially independent observers, intervene in the implementation of forestry law in Cameroon. Thus a knowledge of these institutions is beneficial to understand aspects related to timber legality: a number of relevant documents are listed below.

### KEY INSTITUTIONS

#### Governmental administration<sup>11</sup>

- **Ministry of Forestry and Wildlife**

This Ministry is guarantor of forest patrimony on the behalf of the State of Cameroon.

- **Ministry of Finance**

Contains technical departments which play specific roles in forest monitoring and control.

- The General Directorate of Customs control certificates of origin for forest and wildlife products for export, timber specifications, export taxes and CITES permits. They deliver Certificates of Loading when forest products are transported in sealed containers.

- The General Directorate of Taxation with the forestry revenue security program and the Division of Big Enterprises is responsible for: 1) recovery and control of the payment of surface area tax, felling tax, export tax and entry tax into transformation units; 2) control of forest products at checkpoints.

- The General Directorate of Treasury intervenes in the recovery of wildlife taxes.

- **Ministry of Defence (Police and Gendarmerie)**

Judicial Police officers with general jurisdictions over all types of crime can take statements from offenders and submit reports to their immediate superior in charge of forestry and wildlife. In this regard they can summon, search and confiscate illegal products and hand them over to the Ministry in charge of Forestry and Wildlife. They are called upon to support staff of MINFOF in operations against poaching and illegal loggers.

The General Directorate for Public Security (Police) is responsible for the maintenance of law and order. As per the forestry regulations, police officers have the responsibility to control illegally exploited forest products as well as assisting MINFOF staff when requested to conduct searches, arrest offenders and keep them under provisional custody.

- **Ministry of Justice**

The Ministry of Justice and keeper of the seals co-ordinates the actions of all judicial police officers within its jurisdiction, including the ministry of forestry and wildlife controllers who are judicial police with special jurisdiction. It can order judicial action when a case is not concluded at the level of the ministry in charge of forestry and wildlife.

- **Ministry of Agriculture and Rural Development**

This Ministry is responsible for agricultural activities which have a considerable impact on forest. They have the responsibility to ensure that agricultural projects respect the zoning plan before they

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<sup>11</sup> The list here includes only the most important ones.

are approved. This ministry is a member of the Inter-ministerial Commission for attribution of FMU and Sales of Standing Volume.

- **Ministry of Territorial Administration and Decentralization**

Local Administrative Authorities intervene in forestry control in their capacity as representatives of the MINFOF. They ensure an enabling administrative environment for effective operations of controllers in their jurisdiction.

- **Ministry of Economy, Planning and Territorial Development**

This ministry is responsible for territorial development which involves preparing zoning plan which include forest lands. It also has the responsibility of ensuring that the zoning plans are respected during the award of FMU and other logging and protection areas. It is represented in the Inter-Ministerial Commission for the attribution of FMU and Sales of Standing Volume.

- **Ministry of the Environment, Protection of Nature and Sustainable Development**

Delivers certificates of environmental conformity and monitors the implementation of environmental management plans of logging companies.

- **Ministry of Labour and Social Security**

The implementation of the Labour Code for all workers many of whom are employed in the forestry sector. The fair payment of wages and social benefits of workers constitute part of the legality requirement in the labour code to be complied with by all employers including logging companies.

- **Ministry of Transport**

This ministry is responsible for regulating all transportation activities including transportation of logs and processed timber as well as non-timber forest products. They control weighing stations where vehicle weights are verified. These stations facilitate the control and impounding of vehicles that evade forest control check points.

## Civil society

- **Independent Observers**

They provide support to MINFOF in various ways including, capacity building, financial and technical support, information sharing, law enforcement assistance including arrest and support to the prosecution of offenders. Since 2001, Cameroon experienced three independent observers' organizations including: Global Witness (2001-2005), REM (2005-2009) and AGRECO- CEW (2010-2013). Since 2014 no other independent observer is operating.

- **External Independent Observers**

In 2014, national civil society set up a network of independent observers: the network on external independent observation (OIE, French Acronym) and in 2015 introduced the standardized system for external independent observation (SNIOE, French Acronym), to provide information to the competent administration in charge of forest controls. SNOIE conducts independent external observation activities according to a set of requirements based on the ISO 9001: 2008 quality standard and identifies eight components of independent observation (information, training, observation, verification, communication, lobbying, coordination and audit) and seeks to allocate different organizations to undertake each of these components.

These external independent observation activities consist of collecting and processing factual data on potentially illegal activities and transmitting them to the competent authorities to improve the

efficiency of control operations and guarantee the transparent and sustainable management of national heritage resources.

## DOCUMENTS

- The taxation code and finance law;
- Ordinance No.74-1 of 6 July 1974 to establish rules governing land tenure;
- The criminal procedure code;
- Framework Law N°96/12 of 05 August 1996 relative to environmental management in Cameroon;
- Law No 74/12 of July 16th, 1974 (Which gives the object of the law, its main dispositions relating to forestry control);
- Some dispositions of forestry Law N°81/013 of 27 November 1981;
- Law No. 96/06 of 18 January 1996 to amend the Constitution of 2 June 1972;
- Law No. 2004/017 of 22 July 2004 on the orientation of decentralization;
- Law No. 2004/018 of 22 July 2004 laying down rules applicable to councils;
- Law No. 2004/019 of 22 July 2004 laying down rules applicable to regions;
- The Cameroon legality matrices (annex II of the agreement with the European Union).
- Guide on Sustainable Overseas Silviculture by Chinese Enterprises (2007).
- Guide on Sustainable Overseas Forests Management and Utilisation by Chinese Enterprises (2009).
- Guidelines for Overseas Sustainable Forest Products Trade and Investment by Chinese Enterprises (publication date to be determined)
- etc.



Logging vehicle stacking logs, East province, Cameroon



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MINFOF & WRI. (2016). *Cameroon's Forest Estate (December 2016): Map*.

MINFOF, (2013). *Forêts et Faune du Cameroun, Faits et Chiffres*. 27pages.

Ngeh, P., Tako-Eta, T. P., Mahonghol, D., and Chen, H. K. (2016). *Evaluation of the monitoring of forest law enforcement in Cameroon*. TRAFFIC. Yaoundé, Cameroon and Cambridge, United Kingdom. 65 pages.

## OTHER DOCUMENTS AND REGULATORY TEXTS

Decision No 0108/D/MINEF/CAB of 9 February 1998 laying down the application of forest management standards

Decree 2001/1033/PM of 27 November 2001 reorganizing the forestry revenue secure program

Decree No 2001/1034/PM of 27 November 2001 establishing rules for the base and methods of collection and control of fees, charges and taxes on forestry

Decree No 95-53-PM of 23 August 1995 laying down the procedure for implementing the forest regime

EU-Cameroon VPA FLEGT

Law No 92-007 of 14 August 1992 concerning the labour code

Law No 94/01 of 20 January 1994 laying down Forestry, Wildlife and Fisheries regulations

Law No 96/12 of 5 August 1996 on the Framework Law on Management of the Environment

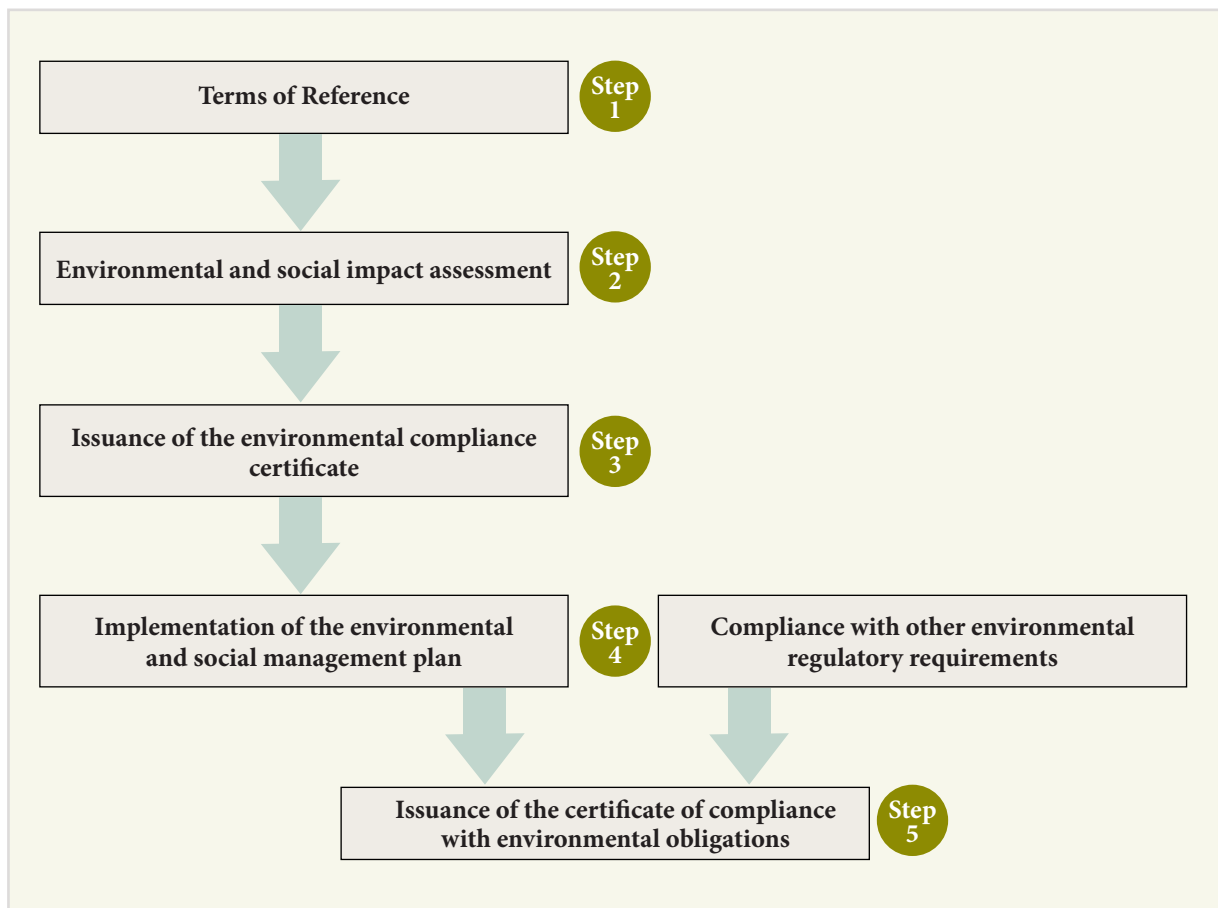
Order No 0222/A/MINEF of 25 May 2002 concerning procedures for the preparation, approval, monitoring and control of the implementation of management plans of production forest of the permanent forest estate

Order No 2401/MINFI CAB of 9 November 2012 suspending the logging of Bubinga and Wenge as a precautionary measure in the national domain.

# ANNEXES

## Annex 1.

Simplified diagram of the process of issuing the certificate of compliance with environmental obligations to a forest operator (a five steps approach)



Source : MINEPDED, 2016.

## Annex 2.

### Rates of forest taxes in Cameroon

Taxes	Rates <sup>12</sup>
Tax on area fee or forest royalties	Minimum price: Cutting Sale XAF2500/ha (USD4.05 /ha); Concession or FMU XAF1000 /ha (USD1.62 /ha).
Annual allowable cut area tax	Generally equal to 1/30 <sup>th</sup> of the full concession area, 2.5% of the FOB price of the volume of harvested logs. 3% rate of the factory entry tax.
Factory entering tax	2.25% of the FOB price of processed logs.
Sub export tax	It varies depending on the nature of the exported timbers : Timbers of first category: - Ayous XAF3000 /ha (USD4.86 /m <sup>3</sup> ) - first category promotion timbers other than Ayous XAF4000 /m <sup>3</sup> (USD6.48 /m <sup>3</sup> ) Timbers of the second category: - Unique price XAF500 / m <sup>3</sup> (USD0.81 /m <sup>3</sup> )
Tax on transfer	XAF100 /ha (USD0.16 /ha)
The amounts listed above are minimum rates. Obtaining a forest titles / permits are made by way of tender / bidding.	
Other duties and taxes	<ul style="list-style-type: none"> <li>- For permit of trees cutting, the price is set on the timber FOB value;</li> <li>- For permit of trees cutting, the price is set on the timber FOB value;</li> <li>- For perch, the price is set as follows: <ul style="list-style-type: none"> <li>o Less than 10 cm<sup>3</sup> ..... XAF10 /perch (USD0.01 /perch);</li> <li>o From 10 to 20 cm<sup>3</sup> ..... XAF30 /perch (USD0.04 /perch);</li> <li>o More than 20 cm<sup>3</sup> ..... XAF50 /perch (USD0.08 /perch);</li> </ul> </li> <li>- For service timbers (poles), the price is set as follows: <ul style="list-style-type: none"> <li>o Less than 30 cm<sup>3</sup> ..... XAF2000 (USD3.24);</li> <li>o From 30 to 40 cm<sup>3</sup> ..... XAF3000 (USD4.86);</li> <li>o From 40 to 50 cm<sup>3</sup> ..... XAF4000 (USD6.48);</li> <li>o More than 50 cm<sup>3</sup> ..... XAF5000 (USD8.10)</li> </ul> </li> <li>- For the fuelwood, the price is set as follows: <ul style="list-style-type: none"> <li>o Stere wood ..... XAF65 (USD0.10);</li> <li>o Regulated Stere ..... XAF650 (USD1.05);</li> </ul> </li> <li>- For special forest products (non-timber), the price is set at XAF10 /kg (USD0.01 per kg);</li> <li>- For unsatisfactory logs, the price is set on the basis of FOB value of each timber species.</li> </ul> <p>Tax on recuperated products: paid by products from non communal and non community forest to the councils lodging the forest XAF2000 /m<sup>3</sup> (USD3.24 /m<sup>3</sup>).</p> <p>Fees on treated dossiers: XAF10 000 /per treated dossier (USD16.21 per treated dossier).</p> <ul style="list-style-type: none"> <li>- Inspection tax: paid at SGS and is 0.95% of timber value.</li> </ul>

Source : Mahonghol et al. 2016 (Module 2 of the training manual in forestry legislation and control).

<sup>12</sup> Rates are defined on the equivalence of USD1 = XAF616 554 (www.oanda.com, 15/12/2016).



## Annex 3. Tax obligations of forest sector taxpayers

Obligations	Statements	Observations
Reporting obligations	Statement of the felling tax: each holder of forest title is held during the activity to report monthly production of logs based on corresponding worksite books (DF 10) by the 15 <sup>th</sup> of next month.	The statements are submitted nearby the FRSP, or department responsible for the management of the “Large Companies” for companies within its portfolio
	Statement of the factory entry tax: the declaration is made monthly by the timber processor by the 15 <sup>th</sup> of the following month. It is underwritten on the basis of factory diaries recounting the volume of logs processed or for processing.	
	The withholding tax on purchase: at the rate of 5% is deducted at source during settlement purchase invoices of logs by logging companies.	
Payment obligations	<p>*Annual forestry fee on sale of standing volumes: full payment within 45 days of the notification award or renewal of the forest title.</p> <p>*Annual forestry fee on concession: payment in three instalments on 15 March, 15 June and 15 September.</p> <p>*The factory entry tax is paid or withheld by the timber processor and returned back into the coffers of the FRSP or the Large Enterprises Division.</p> <p>*The felling tax is paid or withheld by the customer for logs purchased from third parties and returned back into the coffers of the FRSP or the Large Enterprises Division.</p> <p>*The withholding tax on purchase is deducted at source and paid into the coffers of the FRSP or the Large Enterprises Division.</p> <p>*The surcharge for export is paid on the export of logs at the customs barrier.</p>	
Obligation bond	The deposit is at least equivalent to the annual forest fee due. It must be made within 45 days from the date of notification of selection for the sale of standing volume, or the first day of the fiscal year for old titles, on pain of suspension or cancellation.	

Source : Decree No. 2001/1034 / PM of 27 November 2001 - setting the rules of assessment and the recovery provisions and control of fees, charges and taxes on forest activity.

## Annex 4. Criteria and procedures for obtaining the FLEGT certificate under the scheme of FLEGT licensing in Cameroon

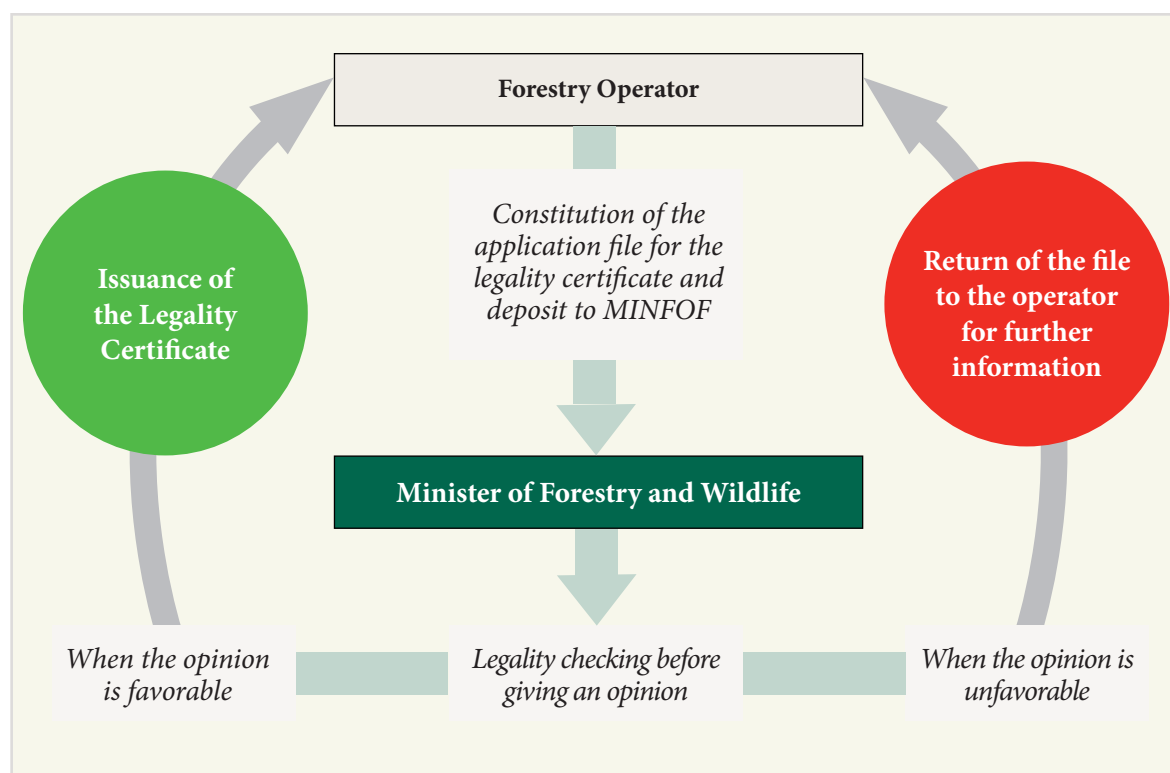
The Legality Certificate is a document issued by MINFOF attesting that the forestry operator has operated legally; obtaining the operating licence up to the export of timber, passing through the transport and processing stages. It has a duration of six months for : community forests, timber recuperation permits / timber removal permits, sale of standing volume and special permits. Twelve months for forest concessions, communal forests and processing units. This Certificate is mandatory for all forest operators who are required to justify the legality of their activities before marketing their products. It is essential for all operators wishing to export their timber products to the European market since the FLEGT licence is only issued after the presentation of a valid certificate of legality.

### \* Procedure for obtaining the Legality Certificate

The procedure for obtaining the Legality Certificate comprises four steps as follows :

1. Constitution of the application file for the Legality Certificate by the forestry operator;
2. Submission to the administration of forestry by the forestry operator;
3. Verification of the legality of the forest management process of the operator by the administration in charge of forests;
4. Granting of the Legality Certificate by the Minister of Forestry and Wildlife.

The diagram below shows the step process of obtaining Legality Certificates.



**Figure a. Step process of obtaining Legality Certificates**

Source: Adapted from MINFOF, 2013

A request for a Legality Certificate must have the following key documents:

- stamped application;
- Certificate of non-indebtedness;
- Certificate of compliance with labour standards;
- Attestation for submission;
- Certification of compliance with environmental obligations;
- A CD-ROM of data compilation on the operator.

In accordance with the legislation in force, the Legality Certificate is issued within 30 days after the deposit of the full application to the Ministry of Forestry and Wildlife.

It is worth noting that before any engagement for obtaining the Legality Certificate, an operator must be sure of have saved all his data in the Computerized System of Forest Information Management (SIGIF French acronym). This system is established by the Ministry of Forestry and Wildlife to manage all information concerning forest operators (operator, exporter, processor and timber merchant).

For a more detailed view, specific documents requested for an issuance of a Legality Certificate in relation with a forest title are as shown in the table below.

**Table A. Modalities of issuance of a legality certificate for the different forest titles<sup>13</sup>**

Source: Adapted from MINFOF, 2013.

Type of forest title	Element of the application (including CD data)	Place of procurement	Important remarks
<b>Council/ Communal Forest</b>	Stamped application		Specify in the application the type of operator you are. Communal forest for example.
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 3 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Letter of approval of the management plan	Ministry of Forestry and Wildlife	
	Parcel of the development block from the five-year management plan		
	Approval letter of subcontracting agreement	Ministry of Forestry and Wildlife	Document required in case the Executive of the communal forest decides to subcontract with a licensed operator.
	Approval of the subcontractor	Ministry of Forestry and Wildlife	
	Commercial register number of the subcontractor	Court registry	
	Deposit extract of the logging hammer stamps	Court registry	

<sup>13</sup> These data must be updated every year to receive your certificate annually.



<b>Sale of Standing Volume</b>	Stamped application		Specify in the application the type of operator you are. Communal forest for example.
	Certificate of residence	Council	In case it is an individual
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 3 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Proof of the deposit	Public treasury	
	Commercial register number of the subcontractor	Commercial register (court registry)	
	Approval of the subcontractor	Ministry of Forestry and Wildlife	
	Deposit extract of the logging hammer stamps	Competent court registry	
	Approval letter of subcontracting agreement	Ministry of Forestry and Wildlife	document to provide when there is subcontracting with an operator
<b>Community Forest (Common Interest Group or Economic Interest Group)</b>	Stamped application		Specify in the application the type of operator you are. Timber removal for example.
	Certificate of residence	Council	In case it is an individual
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 3 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Commercial register number	Commercial register (court registry)	
	Forestry Agreement	Ministry of Forestry and Wildlife	
	Deposit extract of the logging hammer stamps	Competent court registry	
	Receipt for payment of the purchase price and expenses payable	Ministry of Finance/Taxes	

<b>Timber recuperation permits (ARBs), timber removal permits (AEBs)</b>	Stamped application		Specify in the application the type of operator you are. Special permit for example.
	Certificate of residence	Council	In case it is an individual
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 3 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Commercial register number	Commercial register (court registry)	
	Forestry Agreement	Ministry of Forestry and Wildlife	
	Receipt for payment of the purchase price and expenses payable	Ministry of Finance/Taxes	
<b>Special permit</b>	Stamped application		Specify in the application the type of operator you are. Special permit for example.
	Certificate of residence	Council	In case it is an individual
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 3 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Commercial register number	Commercial register (court registry)	
	Forestry Agreement	Ministry of Forestry and Wildlife	
	Receipt for payment of the purchase price and expenses payable	Ministry of Finance/Taxes	

<b>Processing Unit</b>	Stamped application		Specify in the application the type of operator you are. Special permit for example.
	Certificate of residence	Council	In case it is an individual
	Certificate of non-indebtedness	General Direction of Taxes	Not older than 03 months
	Certificate of compliance with labor standards	Ministry of Labour and Social Security	Not older than 3 months, issued after an inspection mission
	Attestation for submission	National Social Insurance Fund	Not older than 3 months
	Certificate of compliance with environmental obligations	Ministry in charge of Environment	Current and valid Certificate issued after a control mission
	Commercial register number	Commercial register (court registry)	
	Operating permit of a first class industry	Ministry of Mines, Industry and Technological Development.	Document to be provided in accordance with the type of industry, 1 <sup>st</sup> class or 2 <sup>nd</sup> class
	2nd class industry declaration receipt		
	Registration certificate as Processor	Ministry of Forestry and Wildlife	





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Logs at FSC certified Pallisco logging company, East province, Cameroon

TRAFFIC, the wildlife trade monitoring network, is the leading non-governmental organization working globally on trade in wild animals and plants in the context of both biodiversity conservation and sustainable development.

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