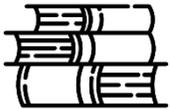


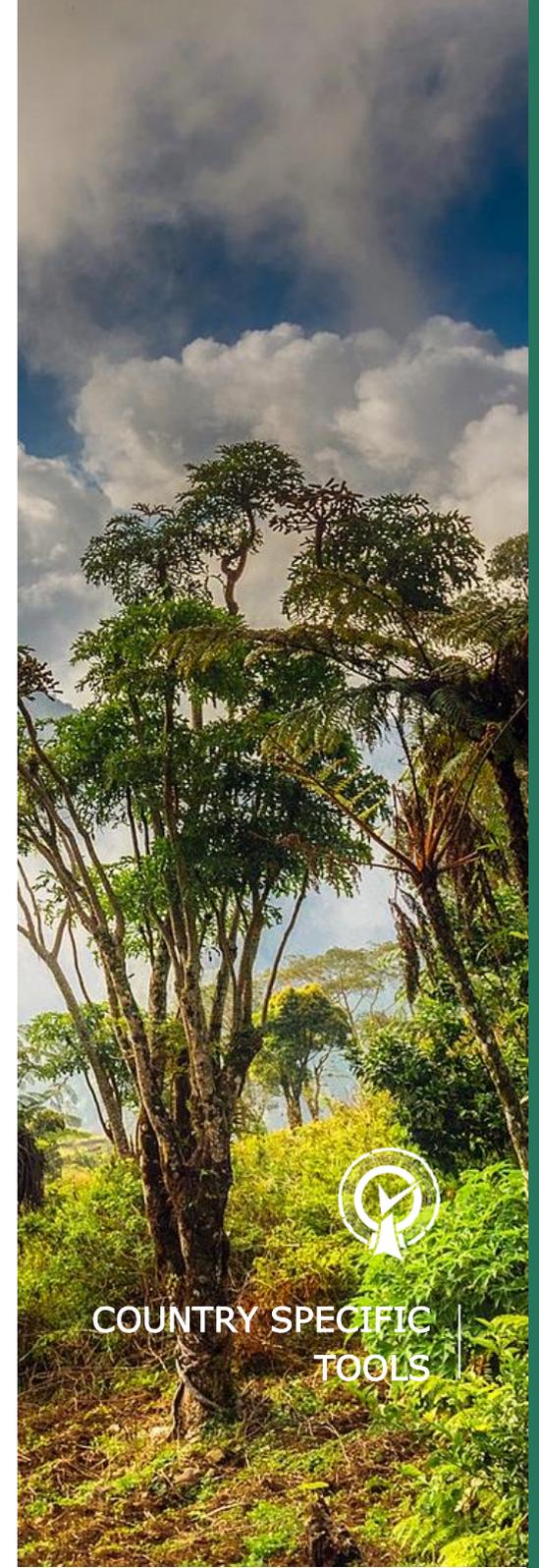
Version 1.0 | August 2017

Liberia Timber Document Guide

Timber



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COUNTRY SPECIFIC
TOOLS



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Liberia Document Guide

This is a list of the documents that can help to indicate legal harvest, transport and trade, as required in Liberia. The list is useful to any company wishing to gain assurance that the timber being purchased is legal. This document consists of:

1. A list of legally required documents; the list being divided up into sections on legal rights to harvest; taxes and fees; timber harvesting activities (including health and safety and legal employment); third parties' rights; and trade and transport.
2. Copies of key documents, and a guide to their content and key considerations when checking their authenticity.

To use this document guide, you will first need to determine the origin of your timber. You have to identify not only the country, but also the type of forest the timber comes from in terms of ownership, management, classification and permits – this is called the Timber Source Type. This information is very important in order to find out what documents you should use to indicate legal harvest, transport and trade of your timber products.

Here is a description of the different kinds of Timber Source Types you will find in Liberia:

Source type 1: Private Use Permit (PUP) - Wood harvested on private land, with the consent of the land owner. In 2013, the President issued Executive Order 44 suspending issuance of PUPs. However, some PUPs in existence prior to 2013 continue to this day.

Source type 2: Forest management contract (FMC) - Wood harvested from concession forests on lands of 50,000-400,000 hectares.

Source type 3: Timber Sales Contract (TSC) - Wood harvested from concession forests on lands no greater than 5,000 ha. The contract is not to exceed three years. Natural forest.

Source type 4: Forest Use Permit (FUP) - The area involved must be less than 1,000 hectares; permit issued mostly for research purposes, tourism, and charcoal production for local production.

Source type 5: Community Forest Management Agreement (CFMA) – issued to communities for the purpose of community based forest management and covers an operational area of less than 50,000 hectares. The communities can use the land for hunting, farming and enter into logging contracts with companies.



Legal Rights to Harvest 05



Taxes and Fees 06



Timber Harvesting Activities 07



Third Parties' Rights N/A



Trade and Transport 09



Traceability N/A



Legal Rights to Harvest

Legal category	Documents
<p>1.1 Land tenure and management rights</p>	<p>All source types</p> <ul style="list-style-type: none"> ▪ Current Business Registration ▪ Article of Incorporation ▪ Certificate or Letter of Recognition issued by the Forestry Development Authority ▪ Forest Resource License <p>Private Use Permit (PUP)</p> <ul style="list-style-type: none"> ▪ Title Deed ▪ Permission from the Land Owner in writing ▪ Community Forest Agreement

	<p>Forest Management Contract (FMC) and Timber Sales Contract (TSC)</p> <ul style="list-style-type: none"> ▪ Performance bonds <p>Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ Permission from the Land Owner in writing ▪ Community Forest Agreement
<p>1.2 Concession Licenses</p>	<p>Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP)</p> <ul style="list-style-type: none"> ▪ a- Notification of the results of the inter-ministerial commission concerning the selection of the forestry entity like the best bidder, issued by the minister in charge of forestry ▪ b- Proof of payment of caution fee in public treasury within the stated time limit ▪ c- temporary or permanent exploitation agreement signed between the private economic operator and the State <p>In case of transfer:</p> <ul style="list-style-type: none"> ▪ a- Receipts / transfer requests addressed to the Forest Development Authority by the concessionary and the applicant ▪ b- Notification of the transfer of the concession by the competent authority ▪ c- Receipts for the payment of the transfer tax as stated by the law
<p>1.3 Management and harvesting planning</p>	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ a - Forest management plans (required for all forest management contracts) are approved by the Forestry Development Authority ▪ Environmental and social impacts assessment <p>Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP)</p> <ul style="list-style-type: none"> ▪ b - TSC holders are required have at least the annual operation plans, while FMCs are required to have a detailed plan

	<ul style="list-style-type: none"> c. Strategic Forest Management Plans <p>Private Use Permit (PUP)</p> <ul style="list-style-type: none"> Agreements with local communities fall under the Private Use Permit (PUPs) - communities consummate arrangements directly with companies for use of their forest areas. These have proved to be the most controversial forest agreements in Liberia.
<p>1.4 Harvesting permits</p>	<p>The below permits define the timber source types in Liberia:</p> <ul style="list-style-type: none"> Private Use Permit (PUP) (Example 1) Forest Use Permit (FUP) Timber Sales Contract (TSC) Forest Management Contract (FMC) (Example 2)



Taxes and Fees

Legal category	Documents
<p>1.5 Payment of royalties and harvesting fees</p>	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> Tax clearance by the Liberia Revenue Authority evidencing settlement of all tax arrears at the time of signing of the contract or the issuance/renewal of sawmill or timber processor permit Report of any authorised representative of FDA Receipts of payment for area fee by any authorised representative of FDA

	<ul style="list-style-type: none"> ▪ Receipt of annual registration fee payment ▪ Copy of Manager's check ▪ Receipt of stumpage fees payment ▪ Receipt of payments of annual coupe inspection fees ▪ Receipt of payment of waybill fees ▪ Proof of payment of chain of custody fees ▪ Tax return <p>Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP)</p> <ul style="list-style-type: none"> ▪ Receipt of bid premium payment ▪ Receipt of payment of contract administrative fees
<p>1.6 Value added taxes and other sales taxes</p>	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ Tax Clearance <p>Forest management contract (FMC) & Timber Sales Contract (TSC)</p> <ul style="list-style-type: none"> ▪ Forest Management Contracts <p>Forest Use Permit (FUP)</p> <ul style="list-style-type: none"> ▪ Timber Sale Contracts
<p>1.7 Income and profit taxes</p>	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ Payment receipt for the corporate income tax as well as Withholding Income Tax ▪ Tax clearance document



Timber Harvesting Activities

Legal category	Documents
1.8 Timber harvesting regulations	Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP) <ul style="list-style-type: none"> ▪ Annual management plans
1.9 Protected sites and species	Forest Use Permit <ul style="list-style-type: none"> ▪ Forest Use Permit <p>The only permit that allows the protected sites and species to be harvested legally are those specifically designed for land clearing, where all the trees are to be cut.</p>
1.10 Environmental requirements	All source types except Community Forest Management Agreement (CFMA) <ul style="list-style-type: none"> ▪ Forest Management Plan for all Forest Management Contracts ▪ Certificate of compliance issued by the FDA
1.11 Health and safety	Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP) <ul style="list-style-type: none"> ▪ A nursing / care agreement between the forest company and a health centre / a working physician for its employees
1.12 Legal employment	All source types except Community Forest Management Agreement (CFMA) <ul style="list-style-type: none"> ▪ Work Permits for non-Liberians ▪ Proof of workers' insurance



Third Parties' Rights

Legal category	Documents
1.13 Customary rights	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none">▪ Stumpage fee receipt▪ Area fee payment receipt <p>Forest management contract (FMC), Timber Sales Contract (TSC) & Forest Use Permit (FUP)</p> <ul style="list-style-type: none">▪ Social agreement between companies and the affected communities
1.14 Free, prior and informed consent	<ul style="list-style-type: none">▪ Not applicable
1.15 Indigenous peoples' rights	<ul style="list-style-type: none">▪ Not applicable



Trade and Transport

Legal category	Documents
1.16 Classification of species, quantities, qualities	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ SGS Chain of Custody form
1.17 Trade and transport	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ Waybill ▪ Valid Transporter Registration ▪ Export License ▪ Log Export Fee (Verification of payment and classification via Chain of Custody) ▪ SGS Chain of Custody form
1.18 Offshore trading and transfer pricing	<ul style="list-style-type: none"> ▪ Advance Pricing Agreement (APA) (currently not applicable due to lack of regulations and guidelines to enforce this law)
1.19 Customs regulations (import/export)	<p>All source types except Community Forest Management Agreement (CFMA)</p> <ul style="list-style-type: none"> ▪ Valid Exporter Registration ▪ Application for a SGS license ▪ Export shipment specification log (SOP 20) ▪ Export specification for sawn timber (SOP 21) ▪ Tax clearance/Proof of payment of export fees (SOP 26) ▪ Log export volume report ▪ Reference price as found in market intelligence data base (MIDB) maintained by LVD

1.20 CITES

All source types (CITES-listed species)

- CITES export permit



Overview of key documents

Below are listed some examples of key documents that can be used to mitigate legality risks for timber in Liberia as identified in the Timber Risk Assessment and the Risk Mitigation Guide.

The image of each of the documents is followed by a description of the purpose and content of the document, to whom the document is applicable, who issues and signs the document – as well as key considerations when checking the validity of the document and using it when doing due diligence on one’s timber supply chain. Lastly, an example of the document is presented with translation of the main focus areas.

Example 1: Private Use Permit (PUP)

Example 2: Forest Management Contract (FMC)

Example 3: Timber Sales Contract

Example 4: Annual operating plan

Example 5: Annual harvesting certificate

Example 6: Tax Clearance Certificate

Example 7: Tax receipts

Example 8: Social agreement

Example 9: Waybill

Example 10: Tree data form

Example 1: Private Use Permit (PUP)

Applicable to: Private land owners (individual, company, group, community) to extract wood. Note: because of the violations of companies using this permit, a moratorium was placed on this permit in 2013. However, some PUPs in existence prior to 2013 continue to this day.

Purpose and content of document: License issued to harvest timber on private land area under than 5,000 hectares. The Private Use Permit document is a legal instrument granting an individual or entity the rights to harvest forest products on private land. It describes the locations, land area and duration of the permit to harvest. There is no specific regulation for handling PUPs. These permits allow land owners to enter into contracts directly with logging companies, although government approval is needed. It is estimated that PUPs covered approximately 30 per cent of Liberia's forests between 2011 and 2012. A moratorium on the issuance of PUPs was put in place in 2013.

Holder of document: PRIVATE USE PERMIT Holder – Private land owner.

Document issued by: The document is issued by the Forestry Development Authority

Signature required by: The document shall be signed by the Forestry Development Authority and Representatives of the District in which the Private Use Permit is issued.

Key considerations when checking the document:

- Is the date on the document correct?
- Has the permit been issued prior to the moratorium entering force? (2013)
- Has the signature been given by the FDA?
- What area and forest type is included?



**PRIVATE USE PERMIT CONTRACT
BETWEEN THE
FORESTRY DEVELOPMENT
AUTHORITY**

&



F.D.A.

P.O. Box 10-3010

Whein Town, Mount Barclay

1000, Monrovia 10 Liberia

 *2011*



REPUBLIC OF LIBERIA)
MONTSERRADO COUNTY)



**PRIVATE USE PERMIT CONTRACT BETWEEN THE FORESTRY
DEVELOPMENT AUTHORITY AND [REDACTED]
[REDACTED], FOR THE HARVESTING OF [REDACTED] HECTARES
OF FORESTLAND**

THIS CONTRACT made and entered into this [REDACTED] day of [REDACTED]
A.D. 2011, by and between the Government of Liberia, through the Forestry
Development Authority, hereinafter referred to as the Authority, represented by its
Managing Director, Moses D. Wogbeh Sr., and [REDACTED]
[REDACTED], hereinafter referred to as [REDACTED], represented by [REDACTED]
[REDACTED] by and thru [REDACTED] and
[REDACTED], hereinafter collectively the Parties, hereby;

W I T N E S S E T H:

WHEREAS, the Authority is statutorily responsible for the sustainable management and
use of all categories of forest resources;

WHEREAS, the [REDACTED] are legitimate owners of a tract of forestland of
[REDACTED] hectares by virtue of inheritance through a legitimate purchase from the Republic
of Liberia;

WHEREAS, the [REDACTED] Administrative District encompassing of [REDACTED]
[REDACTED] clans made an application to the Authority on [REDACTED] on
behalf of said citizens for the issuance of a Private Use Permit to commercialize their
decided forested land as can be seen from copy of said letter hereto attached and marked
Exhibit "A";

WHEREAS, by virtue of Section 5.6 (d) (i) of the National Forestry Reform Law
(NFRL) of 2006, copy of a duly [REDACTED]
under the signature of President William V.S. Tubman, in proof of ownership of the
subject tract of land is hereto attached and marked Exhibit "B" to form a cogent part of
this Permit;

WHEREAS, in further verification of the subject property, the Ministry of Lands, Mines
& Energy finally gives authentication and verification to the said [REDACTED] Deed through
a letter under the signature of Assistant Minister Maxwell C.F. Gwce. Attached also is
the said verification letter marked Exhibit "C" to form an integral part of this Contract;

WHEREAS, validation of the area in keeping with Section 5.6 (d) (ii) of the NFRL and
Section 61 of FDA Regulation 102-07 shows that the said tract of land is suitable for

Example 2: Forest Management Contract (FMC)

Applicable to: The Forest Management Contract is a concession agreement between the Government of Liberia and the concessionaire.

Purpose and content of document: License issued for large scale (commercial) harvest of timber on land area between 50,000 and 400,000 hectares. Land area between 50,000 and 99,999 hectares are for qualified bidders that demonstrate at least 51% ownership by Liberians. All Forest Management Contracts covering 100,000 hectares to 400,000 hectares shall be open to all Liberians, as well as international investors. The license includes the locations, land area, duration and other key provisions for large scale commercial logging activities in Liberia.

Holder of document: Forest Management Entity - Large scale commercial operators.

Document issued by: The document shall be issued by the Forestry Development Authority.

Signature required by: The document is signed by the National Legislature and Approved by the President.

Key considerations when checking the document:

- Has the signature been given by the National Legislature and approved by the President?
- Is there a 51% Liberian citizen ownership of land area between 50,000 and 99,999 hectares?
- Does the holder of the FMC own any controlling interest in PUPs?
- What area and forest type is included?
- Does the marked area conflict with other FMCs or timber or forest use arrangements?

Republic of Liberia

Forestry Development Authority

*P.O. Box 10-3010
Kappa House, Elise Saliby's Compound, Sinkor
1000, Monrovia 10, Liberia*



FOREST MANAGEMENT CONTRACT AREA
[REDACTED] Counties

HOLDER:

[REDACTED]
[REDACTED]

Monrovia, Liberia

[REDACTED], 2009

Example 3: Timber Sales Contract

Applicable for: License to harvest timber on private land area less than 5,000 hectares.

Purpose and content of document: Timber Sale Contracts are short-term Forest Resource Licenses issued by the Government under Section 5.4 of the National Forestry Reform Law of 2006 that allows a Person to harvest timber from a specific track of Forest Land. A timber sales contract is issued only to a firm with minimum 51% Liberian ownership. The contract is not to exceed three years.

Holder of document: Land owners with a license to harvest timber on private land area less than 5,000 hectares.

Document issued by: The document shall be issued by the Forestry Development Authority

Signature required by: The document shall be signed by the Forestry Development Authority.

Key considerations when checking the document:

- Is the date on the document correct?
- Has the permit been issued for more than three years?
- Has the FDA signed the document?
- What area and forest type is included?
- Does the marked area conflict with other TSCs or forest contracts?

Forestry Development Authority

P.O. Box 10-3010

*Kappa House, Elise Saliby's Compound, Sinkor
1000, Monrovia 10, Liberia*



TIMBER SALES CONTRACT

REPUBLIC OF LIBERIA FORESTRY DEVELOPMENT AUTHORITY		Company: <input type="text"/>	
TIMBER SALES CONTRACT <input type="text"/>		<input type="text"/>	
<input type="text"/> Liberia West Africa			
Region: # 1	County: <input type="text"/>	District: <input type="text"/>	Contract Number: TSC- <input type="text"/>
Forest Area: TSC Area <input type="text"/>	Contract Signing Date: <input type="text"/> , 2010		Termination Date: <input type="text"/> , 2012

A5. Evidence of Access to Capital and Equipment

Within 90 days of the signing of this contract, CONTRACT HOLDER will supply to the AUTHORITY:

- A. Evidence of access to at least US\$250,000 in funds available for use in executing this contract during the first six months of the contract life;
- B. Evidence of access to a D6 or machine of similar capabilities available not later than [REDACTED], 2011 for use in executing this contract, this being in addition to the equipment to which the CONTRACT HOLDER has demonstrated access in earlier submissions to the AUTHORITY;
- C. Evidence that the provider (s) of funds and / or equipment has sufficient capital to meet its/their respective obligations to the CONTRACT HOLDER

Failure of the CONTRACT HOLDER to meet these requirements in a form acceptable to the AUTHORITY will represent an event of default

PART B – STANDARD PROVISIONS

This Part is organized into Articles, Sections, and Subsections. These are numbered in accordance with the following scheme: Article B1.0, Section B1.1, and Subsection B1.11. References to an Article include all Sections and Subsections within that Article and references to a Section include all Subsection within that Section. Cross-references within this contract cite the reference number of the applicable Article, Section, and Subsection. Descriptive headings used are not to be considered in determining the rights and obligations of the parties.

Example 4: Annual operating plan

Applicable to: An annual operating plan is required for all entities engaged in commercial logging activities.

Purpose and content of document: An annual operating plan determines which areas may be allocated as commercial forest areas, protected/exclusion areas, protected tree species, or multiple use forest areas. Forest Management Plans are required for all forest management contracts. There are three levels of planning required in each forest management plan:

1. Operational planning covers the background, conditions and plans for the entire contract area;
2. Detailed planning for operations covers activities to be carried out within a 5-year period; and
3. Annual planning covers the previous year's activities and operational plans for the following year including silvicultural prescriptions/treatments.

Timber Sales contract holders are required to prepare at least the Annual Planning process.

Holder of document: Entities/individuals involved in commercial logging activities in Liberia.

Document issued by: The document shall be issued by the Forestry Development Authority.

Signature required by: The document is signed by the Forestry Development Authority.

Key considerations when checking the document:

- Has the FDA signed the document?
- Does the plan fully describe logging operation, identify species, road maintenance, hazard waste disposal, etc. to be cultivated in the year the plan is prepared for?

3.1 Exclusion Areas

Exclusion areas include (a) protected areas, (b) protected animal species habitat (c) protected tree species (ex. IUCN Red List Trees, etc) (d) sites that are especially susceptible to degradation (e) watercourses and (f) cultural and customary tenure areas. Buffer strips of different widths will be used to protect such areas.

3.1.1 Protected Areas

Protected areas are those areas that must be excluded from logging. Protected areas include:

- Conservation areas (e.g. biodiversity reserves)
- Declared protected areas under national legislation
- Areas of cultural importance (such as historical, archaeological and spiritual sites)
- Areas required for community needs (which may include cultural sites as well as settlements and farms).

3.1.2 Protected Animal Species Habitat:

Areas of high protected animal species habitat, high density of protected species, and habitat trees – define habitat tree – any tree with high potential or obvious characteristics for providing shelter or habitat for wildlife.

3.1.3 Protected Tree Species

These are mostly the CITES and IUCN and national red list species including rare,

Example 5: Annual harvesting certificate

Applicable to: All commercial logging operators (FMCs, TSCs, PUP, and FUPs)

Purpose and content of document: This certificate is granted to companies that meet all logging and operating requirements during the last operating year to continue their operations. To obtain a harvesting certificate the holder must have an approved annual management plan that covers the specific area to be harvested and has met the previous logging season annual audit requirements.

This document grants a revocable permission to Forest Management Contracts, Timber Sale Contracts, Forest Use Permits, or Private Use Permits to harvest forest resources subject to the terms of the license and all applicable legal requirements. Further, the Authority may by Regulation require permission for non-commercial forest uses and may by Regulation control any activity involving Forest Land, Forest Resources, or Forest Products. For FMCs, a certificate is awarded only after the holder has presented a) an approved annual operations plan, b) an approved forest management plan that covers the specific area to be harvested, and c) the Holder has met the previous logging season annual audit requirements.

Holder of document: All commercial logging operators.

Document issued by: The document shall be issued by the Forestry Development Authority/SGS.

Signature required by: The document shall be signed by the Forestry Development Authority/SGS.

Key considerations when checking the document:

- Is the date on the document correct?
- Have FDA/SGS signed the document?
- What area and forest type is included?



Forestry Development Authority

Whein Town, Mt. Barclay

P.O. Box 10-3010

1000 Monrovia 10, Liberia



FMC-B

Annual Harvesting Certificate

This is to certify that

[Redacted Name]

Having successfully satisfied the Pre-felling Requirements and Guidelines for Forest Management Contract according to the National Forestry Reform Law & Regulations, 105-07, which include the: **FULL SATISFACTION OF AREA & CONTRACT ADMINISTRATION FEES, SUBMISSION OF: PERFORMANCE BOND & ANNUAL OPERATIONAL PLAN, ENVIRONMENTAL PERMIT, AND THE COMPLETION OF BOUNDARY LINE DEMARCATION.**

QUALIFIED TO "COMMENCE LOGGING IN FMC-B EFFECTIVE [Redacted] 2016 To [Redacted] 2017"

Dated this [Redacted] day of [Redacted] A.D. 2016



Signature:

Kederick F. Johnson
Acting Managing Director
Forestry Development Authority

Example 6: Tax Clearance Certificate

Applicable for: All commercial logging entities.

Purpose and content of document: A tax clearance certificate confirms a commercial logging entity has fully satisfied all tax obligations with the government or has reached an agreement to defer/waive tax obligations. This is a document that is also presented to qualify a company for the annual operating certificate.

Holder of document: All commercial logging entities.

Document issued by: The document shall be issued by the Liberia Revenue Authority.

Signature required by: The document shall be signed by the Liberia Revenue Authority.

Key considerations when checking the document:

- Is the date on the document correct?
- Has the Liberia Revenue Authority (not the Ministry of Finance) signed the document?

TCC01

(Rev. Jun 2014)
Republic of Liberia
Liberia Revenue Authority
Domestic Tax Department

**REPUBLIC OF LIBERIA
LIBERIA REVENUE AUTHORITY (LRA)
DOMESTIC TAX DEPARTMENT**



TAX CLEARANCE CERTIFICATE REQUEST FORM

1. NAME OF TAXPAYER _____
2. TAXPAYER'S IDENTIFICATION NUMBER (TIN) _____
3. TYPE OF BUSINESS:
Corporation Partnership Sole-proprietorship Individual
4. BUSINESS ACTIVITY/TYPE:
Merchandising Service Import Export
Logging Telecommunication Others
5. TAXPAYER'S ADDRESS _____
COUNTY _____ DISTRICT _____
TEL NO: _____
EMAIL ADDRESS: _____
6. MAIN CONTACT PERSON _____
TEL.NO _____



LRA
LIBERIA REVENUE AUTHORITY



SMTD - ST

TAX CLEARANCE CERTIFICATE

TCC No: [REDACTED]

- 1. TAXPAYER NAME: [REDACTED]
- 2. TAXPAYER IDENTIFICATION NUMBER: [REDACTED]
- 3. BUSINESS ACTIVITIES: [REDACTED]
- 4. TAXPAYER ADDRESS: [REDACTED]
- 5. COUNTY: [REDACTED] 6. DISTRICT: [REDACTED]
- 7. TAXPAYER OFFICIAL EMAIL: [REDACTED]
- 8. TAXPAYER BUSINESS TELEPHONE NO: [REDACTED]
- 9. TAXPAYER APPROVED REPRESENTATIVE: [REDACTED] [REDACTED] [REDACTED]
- 10. REPRESENTATIVE POSITION: [REDACTED] 11. REPRESENTATIVE TEL: [REDACTED]

12. CATEGORY:
- | | | | | |
|---------------------|-------------------------------------|--|------------------------|--------------------------|
| INDIVIDUAL | <input type="checkbox"/> | | GOVERNMENT AGENCY | <input type="checkbox"/> |
| SOLE PROPRIETORSHIP | <input type="checkbox"/> | | NGO | <input type="checkbox"/> |
| PARTNERSHIP | <input type="checkbox"/> | | RELIGIOUS ORGANIZATION | <input type="checkbox"/> |
| CORPORATION | <input checked="" type="checkbox"/> | | OTHER LEGAL ENTITY | <input type="checkbox"/> |

13. THIS IS TO CERTIFY FROM INFORMATION AVAILABLE TO THE DOMESTIC TAX DEPARTMENT THAT THE ABOVE MENTIONED TAXPAYER HAS QUALIFIED TO OBTAIN THIS TAX CLEARANCE AND IS HEREBY ISSUED THIS TAX CLEARANCE CERTIFICATE FOR THE PERIOD INDICATED BELOW:

14. 45 DAYS 60 DAYS 90 DAYS 120 DAYS 180 DAYS 360 DAYS

15. SPECIAL PURPOSE

16. CONDITIONAL

GIVEN UNDER OUR HAND AND SEAL THIS [REDACTED] DAY OF [REDACTED] 20 [REDACTED]

NAME: [REDACTED] [REDACTED] [REDACTED] SIGNATURE: [REDACTED]

COMMISSIONER SMALL & MEDIUM TAX DIVISION

NAME: [REDACTED] [REDACTED] [REDACTED] SIGNATURE: [REDACTED]

COMMISSIONER DOMESTIC TAX DEPARTMENT

Example 7: Tax receipts

Applicable to: All commercial logging operators.

Purpose and content of document: Tax receipts are required to obtain tax clearance. This document is a key requirement to obtain annual harvesting certificates.

Holder of document: All commercial logging operators.

Document issued by: The document shall be issued by the Liberia Revenue Authority.

Signature required by: The document shall be signed by the Liberia Revenue Authority.

Key considerations when checking the document:

- Is it the right date on the document?
- Has the signature been given by Liberia Revenue Authority?
- As with all government tax payments, avoid using third parties – they are prone to fictitious documents.

□

LD [REDACTED]

REPUBLIC OF LIBERIA
MINISTRY OF FINANCE
CENTRAL BANK COLLECTORATE
TREASURY RECEIPT Bank
(Liberia) Limited
001

PAID [REDACTED] [REDACTED] 2017

TAX PAYER [REDACTED] P 2 [REDACTED]

COUNTY MONTERRADO TELLER #26 TIN [REDACTED]

KIND	TAX CODE	BANK CODE	TAX PERIOD	AMOUNT
Vehicle license plates	114512	312	06/09/17 06/09/18	[REDACTED]
TOTAL				L\$ [REDACTED]

LIBERIAN DOLLAR L\$

AMOUNT IN WORDS [REDACTED] 00/100

CASH [REDACTED] BPS NO [REDACTED]
BILL NO [REDACTED]

RECEIVED BY: (Name Printed) [REDACTED]

[REDACTED]

AUTHORIZED SIGNATURE

Workstion. MOFDORD

Example 8: Social agreement

Applicable to: All commercial logging operators.

Purpose and content of document: This document is presented to qualify for a new annual harvesting certificate.

Holder of document: All commercial logging operators.

Document issued by: Holder of forest contracts must establish a social agreement with local forest-dependent communities, approved by the Authority, that defines these communities' benefits and access rights. The document shall be issued by the commercial logging operator and affected communities.

Signature required by: The document shall be signed by forestry Development Authority.

Key considerations when checking the document:

- Are the representatives of the communities recognised by their communities?
- Is the document signed by the FDA?

SOCIAL AGREEMENT
Between
COMMUNITY FORESTRY DEVELOPMENT COMMITTEE (CFDC)
OF
TIBER SALES CONTRACT (TSC) AREA- Liberia
Forestry Development Authority



S.B.M.

was suitable for commercial forest practices based upon ecological, economic and social considerations. As part of this survey, the affected communities were informed of the potential TSC in the vicinity and the requirements for a social agreement. As a result of this, the FDA secured a statement on behalf of affected communities around the Timber Sales Contract area "A" that they intend to negotiate a social agreement in good faith with the winner of the competitive bid.

SECTION I. PURPOSE / OBJECTIVE:

The Social Agreement is an agreement, between communities around a given logging contract area and the logging company authorized to operate in that area, which establishes the relationship between community and company.

The Social Agreement is an agreement required by FDA Regulation No. 105-07 between any company that plans to harvest timber and the affected communities that could be affected by that commercial activity.

Social Agreements are:

- a) Only established between companies that have been authorized by the FDA through the competitive bidding process and affected communities¹;
- b) To establish a code of conduct regarding rights and responsibilities of the company and affected communities.
- c) To establish the financial benefits for all affected communities with respect to section 34 of FDA Regulation No. 105-07 Regulation on Major Pre-felling Operations under Forest Resource Licenses.
- d) Negotiated directly between companies and local communities; and
- e) Attested to and regulated by the FDA. However, the FDA does not play an active role in the negotiation process beyond serving as a facilitator

Example 9: Waybill

Applicable for: All commercial logging operators

Purpose and content of document: A Waybill describes the full species, material type, quantity, date, route, consignee, owner, etc. of the forest products. People seeking to transport forest products with FDA's chain of custody system shall pay a fee of USD150 for a packet of ten booklets. Nobody is allowed to transport forest products without a Waybill.

Forest products being transported without a waybill but bears the chain of custody identification shall be returned to the place of harvest and the harvester will be billed for the cost of return.

Holder of document: All commercial logging operators.

Document issued by: The document shall be issued by the Forestry Development Authority/SGS.

Signature required by: The document shall be signed by the Forestry Development Authority/SGS.

Key considerations when checking the document:

- Is the timber specification on the waybill consistent with the timber being transported?
- Similarly, is the quantity consistent with what is being transported?

LiberFor WAYBILL - LOGS AND WOOD PRODUCTS **12471**

LiberFor Barcode/Label Area	Operator name	Operator Title
	Location of origin	Location of destination
	Date leaving origin	Anticipated arrival date at destination
Truck license #	Driver's signature	Loading Supervisor signature

(The volume (amount) indicated in the Load (log, log, m³, etc.) or labels)

#	Top #	Load type	Species	Volume (m³)
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				

Truck # (loading equipment)	Signature of receiving supervisor	Date unloaded	Total Waybill Volume
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For administrative use only

PSA	LiberFor
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1. Operator (Operator Copy) (white)
 2. PSA & LiberFor (High Copy) (pink)
 3. Operator (Destination) (blue)
 4. PSA & LiberFor (Destination) (Copy) (yellow)
 5. Driver Copy (green)

THE INFORMATION DECLARED ON THIS DOCUMENT IS SUBJECT TO VERIFICATION AND RECONCILIATION BY PSA AND SGS

LiberFor is the National Timber Chain of Custody System operated by **SGS** in partnership with 

Example 10: Tree data form

Applicable for: All commercial logging operators.

Purpose and content of document: The form is intended to record all specifications of the tree/log being harvested including species, size, etc. It is mostly used by the FDA/SGS to assess fees.

Holder of document: All commercial logging operators.

Document issued by: The document shall be issued by the Forestry Development Authority/SGS.

Signature required by: The document shall be signed by the Forestry Development Authority/SGS.

Key considerations when checking the document:

- Has the document been signed by FDA/SGS?

About Supporting Legal Timber Trade

Supporting Legal Timber Trade is a joint initiative run by NEPCon with the aim of supporting timber-related companies in Europe with knowledge, tools and training in the requirements of the EU Timber Regulation. Knowing your timber's origin is not only good for the forests, but good for business. The joint initiative is funded by the LIFE programme of the European Union and UK aid from the UK government.



NEPCon (Nature Economy and People Connected) is an international, non-profit organisation that builds commitment and capacity for mainstreaming sustainability. Together with our partners, we foster solutions for safeguarding our natural resources and protecting our climate.

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