



Version 1.0 | 17 June 2020

Nigeria Document Guide

Timber



Introduction

Below is listed examples of key documents that can be used to mitigate legality risks for timber in Nigeria as identified in the Risk Assessment.

Example 1: Harvest Permit Payment (Stumpage)

Example 2: Sample of Block Permit

Example 3: Sample of Timber Harvest Permit

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Example 9: CITES permit

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Example 15: Bill of Lading

Example 16: Pre-shipment certificate

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Example 1: Harvest Permit Payment (Stumpage) Invoice

Applicable to: All Timber Harvesters in Forest Reserves and Free Areas

Exemption: None

Purpose and content of document: A Harvest Permit Payment Invoice is the evidence of payment for the right to harvest in allocated forest compartments. It is also an important document for applying for a harvesting permit. Without a Harvest Permit Payment Invoice the harvesting permit cannot be issued and Concession would not be granted. The contents of the Harvest Permit Payment Invoice include name of owner of forest or forest land, location of forest, species, area of forest, forest type, period of time managing the forest etc.

Holder of document: Timber Harvesters

Document issued by: State Department of Forestry

Signature/Seal required by: Designated Forestry Department official

Key considerations when checking the document:

- Is the invoice still valid?
- Is the name of the owner the same as that on the Harvesting Permit or Forest Compartment Allocation?
- Is the name the same as shown on the Vehicle Registration Invoice (Example 12), i.e. the harvesting area from which the timbers are transported?
- Is the name the same as that shown in the Business Registration Certificate (Example 14), i.e. Certificate of Incorporation?

Example of Harvest Permit Payment (Stumpage) Invoice

QY9G/SKYB/SKY/181011/195911



**OYO STATE GOVERNMENT
REVENUE RECEIPT**

No: 1 [REDACTED]
Date: 11/10/2018

Payer ID: [REDACTED]

Paid By: [REDACTED]

Address: [REDACTED]

Amount: **NGN 5,000.00 a Five Thousand Naira Only**

Being: Payment for [REDACTED] Stumpage Permit Class I-II
<< Paid at [Skye Bank Plc - Head Office, Deposit Slip Number [REDACTED] by >>

Agency: [REDACTED]

Rev. Offic: [REDACTED]

**POLARIS BANK LTD.
RECEIVED**
11/10/2018
AGODI BRANCH

[Signature]
Signature

To authenticate this receipt, Please visit the office of the State Assessment General Secretariat, Ilorin.



OYO STATE GOVERNMENT

Account name: OYO STATE GOVERNMENT

Account Number: [REDACTED]

Account Code: [REDACTED]

Deposit type: Cash Cheque

Tax ID No: [REDACTED]

Name of Tax Payer or Agent: [REDACTED]

Address: [REDACTED]

Revenue Type: [REDACTED]

Assessment No.: [REDACTED]

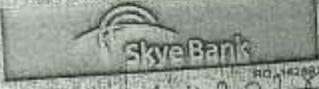
Period Covered: [REDACTED]

Depositor's Tel: [REDACTED]

Amount in Words: Five Thousand Naira Only

Forest Allocation

No. [REDACTED]



Date: 11/10/2018

CHEQUE	
Bank:	
1.	
2.	
Location:	
1.	
2.	
Cheque No.:	
1.	

Branch: [REDACTED]

CASH		
N1000	5,000	K
N500		
N200		
N100		
N50		
N20		
10		
N5		
Coins		
TOTAL	5,000	

**POLARIS BANK LTD.
RECEIVED**

Please collect a ticket for this payment. You will need to attach it to the deposit slip while filling the payment.

Example 2: Sample of Block Permit

Applicable to: Timber harvesters after payment of Harvesting Permit Fees and Forest Compartment Allocation Fees.

Exemption: None

Purpose and content of document: A Block Permit (A Block Permit is essentially the same as a Harvesting Permit, but different terminologies are used in different states) is the evidence of right of use of Forest Reserves for timber harvesting purposes. The contents of a Block Permit include name of owner of forest allocated, permit number, location of forest, species, area of forest, forest type, period of time, etc.

Holder of document: Timber Harvesters

Document issued by: State Departments of Forestry

Signature/Seal required by: Provincial Forest Officer

Key considerations when checking the document:

- Is the Permit still valid?
- Is the name of the owner the same as that on the invoice for payment of permit?
- Is the name the same as shown on the Vehicle Registration Invoice (Example 12), i.e. the harvesting area from which the timbers are transported?
- Is the name the same as that shown in the Business Registration Certificate (i.e. Certificate of Incorporation)- Example 14?
- Is harvesting permitted within the stated forest area? (The scope of permission is indicated in the Block Permit)

Example of Block Permit

BLOCK PERMIT 001851

In accordance with _____
the _____
_____ is hereby authorized to enter _____
_____ Forest Reserve and to exploit the
species of tree therein in accordance with the conditions of the _____
Agreement.

Fees and royalties will be paid on all trees in accordance with clause _____
of the _____ Agreement and the _____ part of
the Declaration made by the _____ on the _____ day of _____

This authority will expire on the _____ day of _____ 198_____

Provincial Forest Officer,

GpA 520780 2,000780 104

Example 3: Sample of Timber Harvesting permit (See explanation above)

Applicable to: All Timber Harvesters in Forest Reserves and Free Areas

Exemption: None

Purpose and content of document: The harvesting permit is required prior to harvesting and provides evidence of harvesting according to prescribed guidelines. Permits are issued by the States' Forestry Departments. While harvesting timber, permit holders must follow the requirements on area, species, and measures stipulated in the Harvest Permit.

Contents of the harvesting permit include permit code, harvesting location, species, harvesting locality area and quantity, time period of harvesting and Name of authorized industry, etc.

Harvesting permits is valid for one year of harvesting. However, the permit can be renewed yearly.

Holder of document: Timber harvesters

Document issued by: State Departments of Forestry

Signature/seal required by: Director of Forestry

Key considerations when checking the document:

- Is the date on the document prior to the date of Timber movement?
- Has the signature been provided by the applicable authority?
- What area and forest type (natural/ plantation) is included in the harvesting permit?
- Is the date of harvesting earlier than the transportation date?
- The Quantity and Specifications of Timber Harvested

Example of Timber Harvest Permit

DUPLICATE FORM 1



THE FORESTRY REGULATIONS

BOOK NO.....
REG. 33 PERMIT $\frac{PP}{1}$ 0005201

PERMIT TO TAKE TIMBER

Name of Permit Holder.....

Address of Permit Holder.....

Locality in which Valid.....

This Permit is issued subject to the provision of the Forestry Law, and of the Regulations made thereunder for the time being in force in the area to which it relates. It is also subject to such special conditions (if any) as may be hereinafter set out and will expire on theday of, 20.....

QUANTITY	SPECIFICATIONS	RATE (₦)

GPIL T 8

₦	:	k
FEES	:	
ROYALTIES	:	
TOTAL	:	

....., 20.....

.....ISSUING OFFICER

..... TITLE

.....LOCAL GOVERNMENT AREA

Example 4: Certificate of Occupancy

Applicable to: All private land purchased for whatever purposes in Free Areas. The land use can be forest entities and plantation.

Exemption: Harvesters do not require a Certificate of Occupancy for Government Forest Reserves or Protected Forests

Purpose and content of document: A Certificate of Occupancy is the evidence of right of use of lands for any purpose (including Forests) usually for 99 years.

The contents of the Certificate of Occupancy include: Name of owner of Land or Forest land, Location of Land or Forest, Area/ Size of Land or Forest, Period of time, etc.

Holder of document: Private Landowners, Forest Owners, Timber Harvesters

Document issued by: The Federal Ministry of Power, Works and Housing, State Governments

Signature/Seal required by: The Honorable Minister of Power, Works and Housing, Governor of the State

Key considerations when checking the document:

- Is the certificate still valid?
- Is the name of the owner the same as that on the harvesting permit?
- Is the location on the certificate the same as shown on the Timber Harvesting Permit (Example 3)? For any tree harvested, either in private or public land must be approved by the Forestry Department.
- Is the name the same as that shown in the business registration certificate?

Example of Certificate of Occupancy

ABJ/12/18/70/44

(UR) 000504 ORIGINAL


GOVERNMENT OF THE FEDERAL REPUBLIC OF NIGERIA
LAND USE ACT
(Cap. L-5 Laws of the Federation of Nigeria 2004)

Certificate of Occupancy

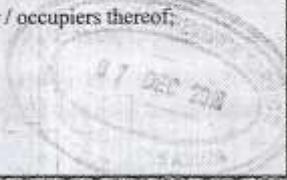
THE PRESIDENT OF THE FEDERAL REPUBLIC OF NIGERIA represented by the Honourable Minister of Power, Works and Housing (herein referred to as "The Minister") , in exercise of the power conferred on him by section 51 (2) of the Land Use Act Cap. L.5 Laws of the Federation of Nigeria 2004 (hereinafter referred to as "The Act")

HEREBY CERTIFIES that:

NAME: **ABOSEDE ADELEYE BABAYANJU**
RESIDENTIAL ADDRESS: **[REDACTED] ROAD, TUNTI OOLORUNDA, IBADAN, OYO STATE**
OCCUPATION: **PUBLIC SERVANT**
(Hereinafter called "holder / holders" which expression shall include any person defined as such in section 51(1) of the Act) *is / are entitled by a grant to * statutory Right of Occupancy in and over All THAT PIECE or parcel of land known and identified as: **PLOT 14, FEDERAL GOVERNMENT LANDED PROPERTY AT IDI-ISHIN, IBADAN, IBADAN NORTH WEST LOCAL GOVT. AREA, OYO STATE** [REDACTED]

HERETO and more particularly delineated in the Survey Plan No **L 5652** having an area of approximately **928.759** square meters annexed hereto TO HOLD the same to his / her/ their / its use for **RESIDENTIAL** and ancillary purposes only for a term of **NINETY NINE (99)** years commencing from the **1ST** day of **JANUARY 2015** according to the true intent and meaning of Act, any modification, amendment or re-enactment thereof, and any regulations made there under and subject to the provisions thereof and to the following special terms and conditions:

1. To pay in advance without demand to the Minister or any other person appointed by the Minister,
 - (a) The yearly rent of **₦ 9,700.00 (NINE THOUSAND SEVEN HUNDRED NAIRA)** on the first day of **JANUARY** each year;
 - (b) The revised rent as hereinafter provided; and
 - (c) The premium of **₦ 579,500.00 (FIVE HUNDRED AND SEVENTY-NINE THOUSAND FIVE HUNDRED NAIRA)**
2. To pay and discharge all rates, taxes, assessments, outgoings and other impositions whatsoever which shall at any time be charged, assessed, or imposed on the said land or any building thereon, or upon the *occupier / occupiers thereof;



11, 105
09/12

Example 5: Forest Compartment Allocation Fee Invoice

Applicable to: All Timber Harvesters in Forest Reserves and Free Areas

Exemption: None

Purpose and content of document: A Forest Compartment Allocation Fee Invoice is the evidence of payment for the right to harvest in allocated forest compartments. It is also an important document for applying for a harvesting permit. Without a Harvest Permit Payment Invoice the harvesting permit cannot be issued and Concession would not be granted. The two documents are complementary and essential.

Holder of document: Timber Harvesters

Document issued by: State Department of Forestry

Signature/Seal required by: Director of Forestry

Key considerations when checking the document:

- Is the invoice still valid?
- Is the name of the owner the same as that on the Harvesting Permit (Example 3)?
- Is the name the same as shown on the Vehicle Registration Invoice (Example 12), i.e. the harvesting area from which the timbers are transported?
- Is the name the same as that shown in the Business Registration Certificate? (i.e. Certificate of Incorporation)- Example 14.

Example of Forest Compartment Allocation Invoice

OYO STATE GOVERNMENT
REVENUE RECEIPT



No: [REDACTED]
Date: 11/10/2018

Payer ID: [REDACTED]

Paid By: [REDACTED]

Address: [REDACTED]

Amount: NGN 150,000.00 = One Hundred And Fifty Thousand Naira Only

Being: Payment for [REDACTED] Stampage Permit Class I-III
 << Paid at [Skye Bank Plc -Head Office], Deposit Slip Number [REDACTED]

Agency: [REDACTED]

Rev. Office: [REDACTED]

Signature: *[Signature]*

To authenticate this receipt, please visit the office of the State Accountant General, Secretariat, Ilorin.

OYO STATE GOVERNMENT

Account name: OYO STATE GOVERNMENT

Account Number: [REDACTED]

Account Code: [REDACTED]

Deposit type: Cash Cheque

Tax ID No.: [REDACTED]

Name of Tax Payer or Agent: [REDACTED]

Address: [REDACTED]

Revenue Type: [REDACTED]

Assessment No.: [REDACTED]

Period Covered: [REDACTED]

Depositor's Tel: [REDACTED]

Amount in Words: *One hundred and fifty thousand Naira only*

Please collect a-ticket for this payment. You will need to attach it to the deposit slip while filling the payment.

Allocation No. [REDACTED]



RC: 142191

CHEQUE		Date: 11/10/2018	
Bank:		Branch:	Aguda
1.		CASH	N K
2.		N1000	
Location:		N500	150,000
1.		N200	
2.		N100	
Cheque No.:		N50	
1.		N20	
2.		10	
Total Amount in Words:		N5	
		Coins	
		TOTAL	150,000

Example 6: Sample of Permit to take Protected species

Applicable to: All Timber Harvesters in Forest Reserves and Free Areas

Exemption: Non-Protected species or Non-CITES Listed species

Purpose and content of document: The permit is required prior to harvesting and provides evidence that protected species would only be harvested according to prescribed guidelines. Protected species can be harvested upon approval granted by the State's Forestry Department. Permits are issued by the Federal Ministry of Environment and the States' Ministry of Natural Resources. While harvesting timber, permit holders must follow the requirements on area, species, and measures stipulated in the Harvest Permit.

Contents of the harvesting permit include permit code, harvesting location, species, harvesting locality area and quantity, number of trees to be harvested, time period of harvesting, royalties payable and Name of authorized industry, etc.

Holder of document: Timber harvesters

Document issued by: State Ministry of Natural Resources through the Forest Management and Utilization Department

Signature/seal required by: The Honorable Minister represented by the Issuing Officer

Key considerations when checking the document:

- Is the date on the document earlier than the date of Timber movement?
- Has the signature been provided by the applicable authority?
- What area and forest type (natural/ plantation) is included in the harvesting permit?
- The Quantity and Specifications of Timber Harvested

Example of Permit to take Protected Species

Form 1



9001

ONDO STATE OF NIGERIA
MINISTRY OF NATURAL RESOURCES
FOREST MANAGEMENT AND UTILIZATION DEPARTMENT

PERMIT TO TAKE PROTECTED TREES
(Forestry Regulations)

PERMIT

Name of Permit Holder.....
 Address of Permit Holder.....
 Locality of Tree.....
 Royalties payable to.....

This permit is issued subject to the provisions of the Forestry Law, and of the regulations made there under for the time being in force in the area to which it relates. It is also subject to the special conditions as hereinafter set out and will expire on the.....day..... of....., 20.....

Number of trees	Species of trees	Minimum girth	Girth (in W.D.C)

N ; K

Stampage Fee
 Regeneration Fee

TOTAL _____

..... Issuing Officer
 Title
 Division

(See back of permit for special condition)

Example 7: Log Evacuation Schedule

Applicable to: Timber Harvesters, Timber Contractors, Timber Transport Industries

Exemption: None

Purpose and content of document: This provides evidence that the right requirements are followed prior timber transport. This document helps to ensure that there is no mixing of legal with illegal timber during transportation. (It is the role of the Forestry officers to oversee extraction, but they are usually handicapped in carrying out that role due to lack of transport and logistical support). The contents of the schedule include: Block permit number, Forest compartment number, authority issuing the license, contractor name and address, species, particulars of species and specification, volume/quantity, validity period of the evacuation schedule.

Holder of document: Timber Harvesters, Timber Contractors

Document issued by: State Ministry of Natural Resources through the Forest Management and Utilization Department

Signature/seal required by: Forestry official

Key considerations when checking the document:

- Is it the correct date on the document?
- Is the holder the same as that given in the Timber Harvesting Permit?
- Is the volume equal to or lower than the Harvesting Permit volume?
- Is the species the same as described on the Harvesting Permit?
- Is the starting location for transport in the same region as the harvesting location?
- Is the end point the same as what the buyer claimed?

Example of Log Evacuation Schedule



ODS FORM 11

011001

ONDO STATE OF NIGERIA
 MINISTRY OF NATURAL RESOURCES
 FOREST MANAGEMENT AND UTILIZATION DEPARTMENT
 LOG EVACUATION SCHEDULE

Concession Area: Forest Reserve/Locality

Compartment.....

Period of Stay.....

Block/Permit No and date of issue.....

Particulars of Trees/Logs.....

Stamp No..... No. of Logs derived.....

Particulars of Logs	Length	Butt end	Top end
1			
2			
3			
Species.....			
.....			
4			
5			
6			

Hammering Guard

Signature.....

Name in full.....

Hammer No.....

Date.....

Inspecting Officer

Signature.....

Name.....

Rank.....

Remarks.....

Example 8: Tax Clearance Certificate

Applicable to: All Business Entities (Forestry inclusive)

Purpose and content of document: According to Company Income Tax Act of Nigeria, Tax Clearance certificates are legally required as evidence of a company's tax payment and this is linked to the company's bank account. Contents of the tax clearance certificate are tax registration code, approval authority, name and address of taxpayer, business scope.

Holder of document: Forestry Operators, Timber Harvesters, Timber Contractors

Document issued by: Federal Ministry of Finance through the Federal Inland Revenue Services (FIRS)

Signature/Seal required by: Taxes are collected by the FIRS Integrated Tax Offices (ITO) located in each state.

Key considerations when checking the document:

- Is the name the same as that shown on the business registration certificate?
- Is the tax registration code the same as that shown on the invoice issued by the tax registration certificate holder?
- Is the certificate valid?
- Is the business scope the same as it is on the business registration certificate?

Example of Tax Clearance Certificate


ORIGINAL COPY

TCC NO : ██████████
 TAX OFFICE : ██████████
 DATE : 07-Mar-2019

TAX CLEARANCE CERTIFICATE

Name of Company : PAYMENTE LIMITED.



RC NO : ██████████
 Date of Incorporation : ██████████
 TIN : ██████████
 Effective Business Address : ██████████

This is to certify that the above named company has rendered Income Tax, Value Added Tax, Information Technology Development Levy, Education Tax, as well as other tax returns and paid the assessed taxes in accordance with the relevant tax laws for all years including the past three assessment years as detailed hereunder:-

	Assessment Year 2016	*Nature	Assessment Year 2017	*Nature	Assessment Year 2018	*Nature
Turnover	68,980,000.00		99,653,000.00		131,352,000.00	
Assessable Profit/Loss	(81,663,000.00)		(45,352,000.00)		(26,431,345.00)	
Total Profit	(81,663,000.00)		(45,352,000.00)		(26,431,345.00)	
Tax Payable	.00	ii	70,121.67	iii	285,795.00	iii
Tax Paid-Companies Income Tax Receipt No			ZIB/FIRS/200966		ZIB/FIRS/053444	
Date			19-Sep-2018		19-Jul-2018	
Tax Outstanding(If any)	.00		.00		.00	
Petroleum Profit Tax Receipt No. & Date						
Tax Outstanding(If any)	.00		.00		.00	

*Nature of Assessment:(i) Best of Judgement(ii) Self Assessment(iii) Minimum Tax(iv) Pre-Operation Levy(POL)
(v) Government(Additional, Audit, Investigation)(vi) Others(Please Specify)

Source of Income : TRADING
 Other comments : COMM. BIZ OCT. 2013
 This Certificate Expires On : 31st of December 2019
 (Not Later than the end of the current year of Assessment)



Official Stamp Impression

Jimoh I. Tokunbo
State Coordinator

Name & Rank Of Approving Officer

Example 9: CITES Permit

Applicable to: All Timber Harvesters in Forest Reserves and Free Areas

Exemption: Non-Protected species or Non- CITES Listed species

Purpose and content of document: The permit is required prior to harvesting and provides evidence of that protected species would only be harvested according to prescribed guidelines. Permits are issued by the Federal Ministry of Environment and the CITES Management Authority. While harvesting timber, permit holders must follow the requirements on area, species, and measures stipulated in the Harvest Permit. Contents of the harvesting permit include permit code, harvesting location, species, harvesting locality area and quantity, number of trees to be harvested, time period of Harvesting, royalties payable and Name of authorized industry, etc.

Holder of document: Timber harvesters

Document issued by: CITES Management Authority under the Department of Forestry, Federal Ministry of Environment

Signature/seal required by: The Honorable Minister of Environment

Key considerations when checking the document:

- Is the date on the document prior/ earlier than the date of Timber movement?
- Has the signature been provided by the applicable authority?
- What area and forest type (natural/ plantation) is included in the harvesting permit?
- The Quantity and Specifications of Timber Harvested

Example of CITES Permit

 CONVENTION ON INTERNATIONAL TRADE IN ENDANGERED SPECIES OF WILD FAUNA AND FLORA FMEEnvFD 020034		1. Permit/Certificate No.:	
		2. Valid until:	
3. EXPORT <input type="checkbox"/>	4. Country of (Re.) Export:	5. RE-EXPORT <input type="checkbox"/>	6. IMPORT <input type="checkbox"/>
		7. Country of Import:	
8. Exporter/Re-exporter (Full name and address):		9. Importer (Full name and address):	
10. Special conditions: Transport of live animals must conform with relevant CITES guidelines and the International Air Transport Association (IATA) regulations		11. Issuing management authority:  CITES MANAGEMENT AUTHORITY FEDERAL MINISTRY OF ENVIRONMENT FEDERAL DEPARTMENT OF FORESTRY Plot 393/394 Augustus Alkhomu Way Utako District, Abuja, Nigeria.	
12. Purpose:	13. Country of last (re.) export:	14. Country of origin:	
15. Security Stamp No.:	13a. Certificate No.:	14a. Permit No.:	
	13b. Date of Issue:	14b. Date of Issue:	
16. Details of specimens (including identifying marks)			
17. Scientific name & common name of specimen	18. Appendix	19. Source	20. Quantity
21. Weight (kg.)	22. Sex		
A			
B			
23. Authorisation: This permit was issued by:			
Place:		Signature & Date	Security Stamp
24. ENDORSEMENT AT PORT OF EXPORT/RE-EXPORT/IMPORT		Endorsed by:	
See block 17 above	Quantity		
A			
B			
Date: _____ Name of Port: _____		Official Stamp/Seal:	

Example 10: Environmental Impact Assessment (EIA) Approval

Applicable to: All entities whose activities pose threats to the environment. These include Forest operators who manage forest areas and timber harvesters. Any activity that would impact an area of more than 50 hectares requires an EIA, both for plantations and natural forest.

Exemption: Projects below 50 hectares of area of impact

Purpose and content of document: Any project or developmental activity involving clearing of forest area of more than 50 hectares is required to undertake Environment Impact Assessment. (EIA Act, 1992) The EIA is expected to be conducted by the project proponent (government or private) and approved by the EIA department of the Federal Ministry of Environment. An ancillary part of EIA Report is an Environmental Management Plan which incorporates monitoring of mitigation measures for envisaged negative impacts.

Holder of document: Forest management entities or Timber Harvesters

Document issued by: Federal Ministry of Environment (Environmental Assessment Department)

Signature/Seal required by: The Director of Environmental Assessment Department on behalf of the Minister of Environment

Key considerations when checking the document:

- Does the EIA cover the legally required aspects?
- Is the name of the proponent on the approval the same with name on the Business registration Certificate?
- Is the EIA approved?

Example of Environmental Impact Assessment (EIA) Approval


FEDERAL MINISTRY OF ENVIRONMENT
Environment House
Independence Way South, Central Business District, Abuja - FCT.
Tel: 09-2911 337 . www.environment.gov.ng, ea-environment.org
ENVIRONMENTAL ASSESSMENT DEPARTMENT

30 January, 2018

[Redacted]

Oregunlkeja,
Lagos,

ENVIRONMENTAL IMPACT ASSESSMENT (EIA) APPROVAL FOR THE PROPOSED STONE QUARRY PROJECT AT ITESI, ORILE-ILUGUN VILLAGE, ODEDA LOCAL GOVERNMENT AREA, OGUN STATE

Please refer to your letter dated 10th June, 2014 requesting for an EIA permit to embark on the above project.

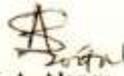
2. Following the successful conclusion of the evaluation of the project's EIA report, I am directed to convey the Ministry's **EIA Approval** for the project subject to the following conditions.

- a. The approval covers drilling, blasting, excavation and crushing of stone aggregate on 0.4km² land area within 2 Cadastral Unit, at Itesi Village, Orile Ilugun, Odeda Local Government Area, Ogun State.
- b. CNC Engineering Company Limited shall ensure that project implementation is in line with national and international best practices.
- c. CNC Engineering Company Limited shall implement energy efficiency measures during operation in line with the stipulations of Nigeria's Nationally Determined Contributions (NDCs) under the "Paris Agreement" within the United Nations Framework Convention on Climate Change (UNFCCC).
- d. CNC Engineering Company Limited shall ensure that abandoned burrow pits are backfilled and re-vegetated throughout the project's lifespan.
- e. CNC Engineering Company Limited shall ensure safe storage of explosive and handled by well trained personnel throughout the project's lifespan.
- f. CNC Engineering Company Limited shall put in place Occupational Health and Safety Management Plan, Emergency response and Chemical Spill Contingency Plan throughout the project's lifespan.
- g. CNC Engineering Company Limited shall establish adequate conservation areas/greenbelt as carbon sink. This shall be maintained throughout the project's lifespan.
- h. CNC Engineering Company Limited shall **ensure** that critical ecosystem within the acquisition and cultural heritages sites are protected in line with National and International best practices.

JM

Continuation

- i. CNC Engineering Company Limited shall ensure that buffer zones are created to prevent damage to the unique ecosystem within the project concession.
 - j. CNC Engineering Company Limited shall ensure safety measures are put in place and caution signages placed at strategic areas within the project location.
 - k. CNC Engineering Company Limited shall develop and sign a Community Development Agreement (CDA) with the project's host community to be approved by the Ministry of Mines and Steel Development (MMSD). Evidence of approval shall be forwarded to the Federal Ministry of Environment.
 - l. CNC Engineering Company Limited shall develop and implement an Environmental Protection and Rehabilitation Programme (EPRP) for the project to be approved by the Ministry of Mines and Steel Development (MMSD). Evidence of the approval shall be forwarded to the Federal Ministry of Environment.
 - m. CNC Engineering Company Limited shall sign a Memorandum of Understanding (MoU) with the host communities. This shall be witnessed by relevant regulatory agencies.
 - n. CNC Engineering Company Limited shall ensure continuous consultations with the project's host communities, relevant regulatory authorities at Federal, State, Local Government levels, and other stakeholders throughout the lifespan of the project.
 - o. CNC Engineering Company Limited shall put in place an adequate decommissioning and abandonment plan for the project.
 - p. The Ministry in collaboration with other regulatory authorities shall carry out EIA Impact Mitigation Monitoring (IMM), Environmental Audits, Post Impact Assessment and Compliance Monitoring on the project.
 - q. There shall be full implementation of an Environmental Management System (EMS) for the project.
 - r. CNC Engineering Company Limited shall publish the EIS of the project in a national newspaper on conclusion of the EIA project.
3. The Environmental Impact Assessment (EIA) Certificate shall be issued in due course.
 4. Congratulations.



J. A. Alonge
Director, Environmental Assessment Dept.
for: Honourable Minister.



Example 11: License to Operate Sawmill

Applicable to: All operators in the Timber Processing Industry (e.g. Sawmills)

Exemption: None

Purpose and content of document: The License is required for processing of wood and to operate a sawmill. This license is issued by the States' Forestry Departments. While processing timber, license holders must follow the requirements stipulated in the Forestry Law.

Holder of document: Timber processors, Sawmill owners

Document issued by: State Ministry of Agriculture and Rural Development through the Forestry Division

Signature/seal required by: States' Chief Conservator of Forests

Key considerations when checking the document:

- Has the signature been provided by the applicable authority?
- Is the License still valid?

Example of License to Operate a Sawmill

ORIGINAL GDS Forestry Form No. 3



Serial No **NO 235498**

ONDO STATE OF NIGERIA
MINISTRY OF AGRICULTURE AND RURAL DEVELOPMENT
FORESTRY DIVISION

LICENCE TO OPERATE A SAWMILL

This Licence is issued subject to the provisions of the Forestry Law, Cap. 38 and of the regulations made thereunder to the time being in force in the area to which it relates. It is also subject to the special conditions set out hereinafter.

Permission is hereby given to _____
of _____
to install and operate a sawmill at _____

under the registered title of _____
from the _____ day of _____, 19____ to the _____ day of _____, 19____ both dates inclusive.

Issued at _____ this _____ day of _____ 19____

FEE PAID: N _____ : K (_____ Naira
_____ kobo

RCR No _____ of _____ Issued at _____

*Chief Conservator of Forests
Ondo State of Nigeria*

SPECIAL CONDITIONS

- (1) This Licence may be revoked if any illegal logs are found on the sawmill premises or if the Licensee or his agents otherwise contravene the Forestry Law.
- (2) The Licensee must maintain up to date records of production which may be inspected by the Chief Conservator of Forests or his representative on demand.
- (3) The Licensee may be required to achieve a certain standard of work and efficiency before the Licence is renewed.
- (4) Adequate safety security must be provided for the workmen in the sawmill.

Example 12: Vehicle for Timber Transportation Registration Invoice

Applicable to: All Timber Harvesters

Exemption: None

Purpose and content of document: Trees felled have to be transported from the forests to points of use. This document is required to ensure that illegal or unregistered vehicles do not enter the forest reserves or areas. This is to curb mixing of legal with illegal timber during transportation, however, monitoring by forestry officials is low due to lack of logistical support.

Holder of document: Transportation entities responsible for the transport of the timber, Timber Harvesters

Document issued by: State Department of Forestry (It is usually issued by the Regional Desk Officers).

Signature/Seal required by: Director of Forestry

Key considerations when checking the document:

- Is it the correct date on the document?
- Is the holder the same as that given in the harvesting permit?

Example of Vehicle Registration for Timber Transportation Invoice

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OYO STATE GOVERNMENT
REVENUE RECEIPT



Page ID: [REDACTED]

Paid By: [REDACTED]

Address: [REDACTED]

Amount: [REDACTED]

Being: [REDACTED]

Agency: [REDACTED]

Rec. Office: [REDACTED]

Signature: 

POLARIS BANK LTD.
RECEIVED
1
AGODI BRANCH

To authenticate this receipt, Please visit the office of the State Assessment General Secretariat, Osogbo

OYO STATE GOVERNMENT

Account Number: OYO STATE GOVERNMENT [REDACTED]

Account Code: [REDACTED]

Deposit type: CASH CHEQUE

Tax ID No: [REDACTED]

Name of Tax Payer or Agent: [REDACTED]

Address: [REDACTED]

Revenue Type: [REDACTED]

Assessment No: [REDACTED]

Period Covered: [REDACTED]

Depositor's Tel: [REDACTED]

Amount in Words: [REDACTED]

Please collect a ticket for this payment. You will need to attach it to the receipt, the while doing the payment.

Vehicle Registration
No 0005068

CHEQUE

Item	Rate	Amount
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OYO Bank

Branch: [REDACTED]

Branch	Amount
CASH	
M1000	
M500	
N50	
N20	
N10	
N5	
CASH	
TOTAL	2,000

Example 13: Letter of Support for Export

(As noted in the Nigeria Risks Assessment, there is a long list of conditions to be met before a Letter of Support of Export is issued) However, the Letter of Support for Export is issued by the Federal Department of Forestry (i.e. Agency of the Federal Government) that has no control over what happens at the field level (i.e. State Forestry Departments). Consequently, it is a general document allowing a company to export thus the clauses only includes the Maximum Allowable Dimensions and the compulsory pre-shipment inspection by the Wood Inspectorate Unit at the Ports of Export.

Applicable to: All Timber Exporters

Exemption: None

Purpose and content of document: This serves as an approval from the Federal Ministry of Environment for the export of processed and semi-processed wood products. This document contains the requirements for the product to be exported, the minimum allowable dimensions and the validity of the Support, which is 12 months.

Holder of document: Timber Harvesters and processors, Timber Exporters

Document issued by: The Federal Ministry of Environment

Signature/Seal required by: The Honorable Minister of Environment

Key considerations when checking the document:

- Is it the correct date on the document?
- Is the holder the same as that given in the Timber Harvesting permit, Business Registration Certificate and Timber processing permit?

Example of Letter of Support for Export



FEDERAL MINISTRY OF ENVIRONMENT
HEADQUARTERS, MABUSHI, ABUJA.

Ref No. [REDACTED] Date: 28th July, 2017

Managing Director,
[REDACTED]
Lagos.

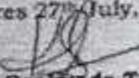
**LETTER OF SUPPORT FOR EXPORT OF PROCESSED
AND SEMI-PROCESSED WOOD PRODUCTS.**

I am directed to refer to your application dated 19th July, 2017 for export of various sizes of processed and semi-processed wood products and to convey Honourable Minister of Environment's approval, for the export of up to 15,000 CBM of the various sizes of processed wood and under the conditions listed below:

MAXIMUM ALLOWABLE DIMENSIONS

- (i) Length 280mm - 3600mm
- (ii) Width 35mm- 350mm
- (iii) Thickness 6mm- 150mm

2. The support is valid for 12 months, after which a new one is applied for.
3. The products must undergo full machine process and shall be inspected at the port of export by the wood inspectorate unit of this Department and pre-shipment inspection documents obtained. All records of export are to be made available to our office at the port of export.
4. You are advised to adhere strictly to these sizes and volume (CBM) specified by our guidelines as deviation will attract necessary penalty that may include suspension or withdrawal of our support.
5. This support expires 27th July, 2018.


Osaikinde T.M
For: Honourable Minister of Environment

Example 14: Business Registration Certificate (Certificate of Incorporation)

Applicable to: All Business Entities (Forestry inclusive)

Purpose and content of document:

It is required by the Corporate Affairs Commission that all companies irrespective of their activities must be duly registered according to the guidelines stipulated in the Company and Allied Matters Act, 2004. The company must have a Memorandum and Article of Association which must clearly indicate interest in forestry related activities.

The companies must have:

- a valid Business Registration Certificate,
- a Business/ Company Profile stating all the activities within jurisdiction to which the company is permitted to operate,
- a declaration of Compliance,
- the profile and particulars of members of the board of directors,
- a valid means of Identification, and a Certificate of Incorporation (Corporate Partner).

The business registration certificate is given to legally established companies. Contents of business registration license include: name and address of the company, type of the certificate, investor, issuing date, business scope, business registration number, registration organization etc.

Holder of document: Timber Harvesters, Forest operators

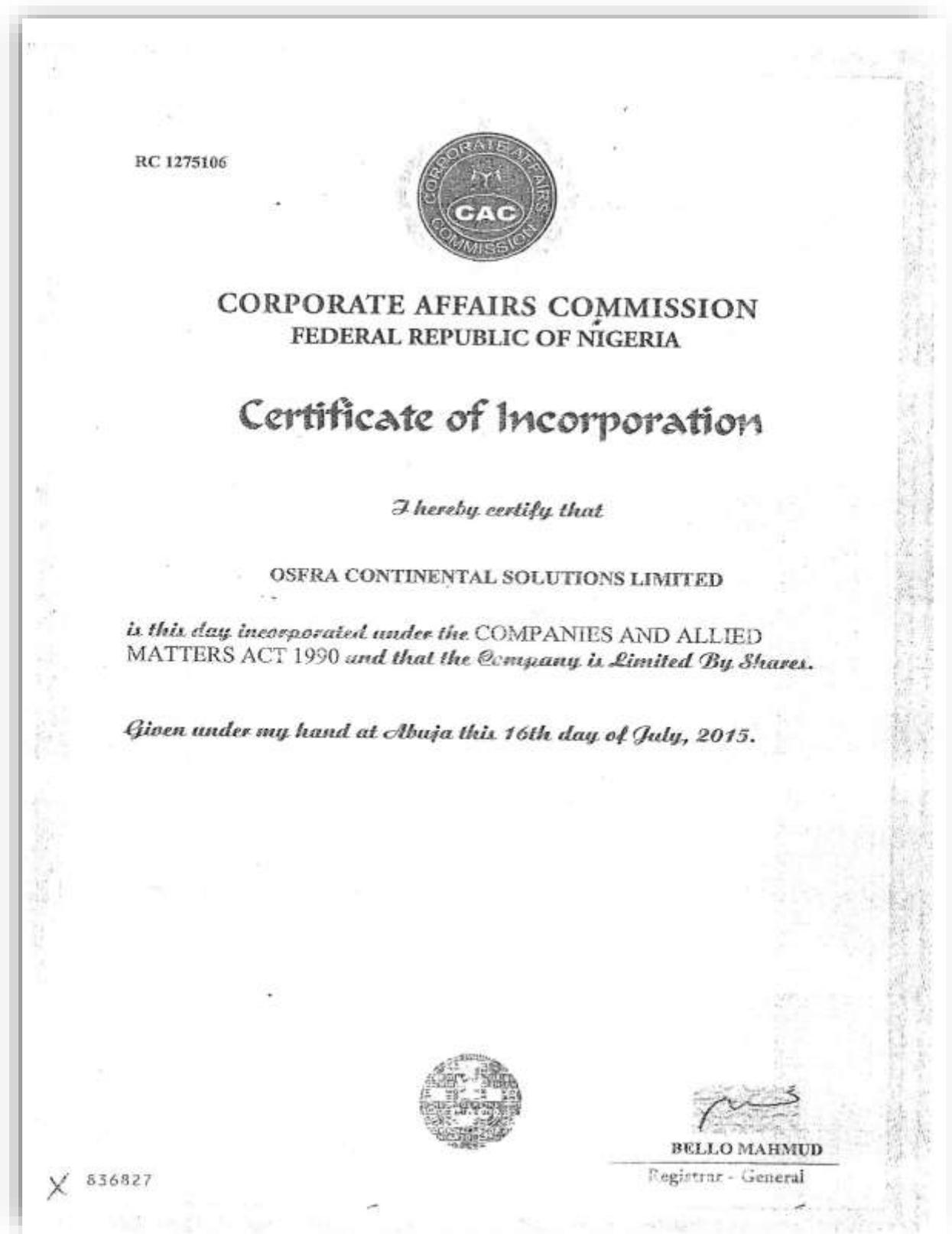
Document issued by: Corporate Affairs Commission (CAC)

Signature/Seal required by: The Registrar General

Key considerations when checking the document:

- Is the name correct on the certificate?
- Is the name the same as shown in the harvesting permit and Tax Clearance Certificate?
- Is the product type correct for the business?
- Is the certificate valid? (This can be confirmed through an online search of duly registered company in Nigeria) Available at: <http://publicsearch.cac.gov.ng/comsearch/>

Example of Business Registration Certificate (Certificate of Incorporation)



Example 15: Bill of Lading (B/L)

Applicable to: Business Entities who export timber to other countries

Purpose and content of document:

A Bill of Lading (B/L) is a legal document that serves to ensure that the shipper receives payment for the goods exported, and the consignee or importer receives goods ordered. In Nigeria, the bill of lading is a transport document that must be presented to the Nigerian Customs Services for customs clearance for export.

As a receipt, the bill of lading serves to certify to the shipper by the carrier (transporter) of goods or consignment that such goods are received and confirmed and as document of title (proof of ownership of goods). In other words, it means that the transporter has received and confirmed the goods and has agreed to deliver the said goods to destination of interest. Hence the bill of lading is usually issued by the carrier to the shipper and made available to the importer for clearance purposes. The importer in turn must make the bill of lading available to the transporter company at destination locality before cargo carriage.

The contents include the following; Bill of lading number, Place and Date of issuance, Booking number, Export reference, Consignor's name and address, Importer or consignee's name and address, Carrier or transporter's detail, Ocean vessel name/voyage number, Port of loading, Delivery port, Container number and seal, Container size, Total number of containers, Description of packages and goods, Quantity, Gross weight, Measurement, Signature of carrier, Dates of departure and arrival, Signature of consignee.

Holder of document: Wood product exporters

Document issued by: Nigeria Customs Services (NCS) - Customs and Excise Department

Signature/Seal required by: Customs Officer

Key considerations when checking the document:

- Is the name the same as on the business registration certificate?
- Is the document valid?

Example of Bill of Lading

Safmarine

BILL OF LADING FOR OCEAN TRANSPORT OR MULTIMODAL TRANSPORT FORM SAFM

AGOS, NIGERIA

Bill of Lading No. 287112395

Parties (see clause 2): SAME AS CONSIGNEE

Particulars furnished by shipper:

Particulars	Weight	Measurement
1 Container Said to Contain 145 PIECES 1X20FT CONTAINER S.T.C 145 PIECES OF PROCESSED KOSMO WOOD (PTEROCARPUS ERINACEUS) NWP: 070218098885874	33000.000 KGS	20.0000 CBM
MKUR54232 MLW02110553 20 DRY 65 145 PIECES 33000.000 KGS 20.0000 CBM FREIGHT COLLECT		
SHIPPER'S LOAD, STOW, WEIGHT AND COUNT CYCY		

Original

2017SA2 001465038

Example 16: Pre-shipment certificate

Applicable to: Business Entities who export timber to other countries

Purpose and content of document:

A major prerequisite for export of log is the issuance of a pre-shipment certificate from The Federal Ministry of Environment located at the Exit points. This is given after the pre-shipment inspection has been carried out.

The contents of the pre-shipment certificate include:

Certificate number, Date of issuance, Container number (s), Contents of the container, Source/ State, Destination, Wood species/ Details, Shipping company, Exporter's name and address, Forwarding agent's name and address and the Issuing Officer's Name and Signature.

Holder of document: Wood products exporters

Document issued by: The Federal Ministry of Environment

Signature/Seal required by: The Director of Forestry

Key considerations when checking the document:

- Is the name the same as on the business registration certificate?
- Check if there is conformity of the products in the containers to those listed in the form
- Does the content correspond to the actual materials?
- Is the document valid? Validation can be done through crosschecking with the issuing authority (i.e. Federal Department of Forestry)

Example of Pre-shipment Certificate



FEDERAL MINISTRY OF ENVIRONMENT
Federal Department of Forestry

Lagos Zonal Office: Games Village, Off Bode Thomas Street, Surulere, Lagos.

PRE-SHIPMENT CERTIFICATE. No 006647

Date: _____

Container Nos: _____

(To be cleared after examination as processed or semi-processed wood / Charcoal)

Content: _____ Source/State _____

Destination: _____ Wood Species _____

Shipping Co: _____

Exporter's Name & Address: _____

Forwarding/Agent's Name/Phone Nos: _____

Issuing Officer's Name & Sign: _____

Example 17: Export Registration Certificate

Applicable to: Business Entities who export timber to other countries

Purpose and content of document:

A major prerequisite for export of log is the issuance of an Export Registration Certificate from The Nigerian Export Promotion Council. No export can be done without duly registering with the Nigerian Export Promotion Council. It does not contain information about taxes paid, it just shows the Business entity is duly registered and permitted to export.

Holder of document: Wood products exporters

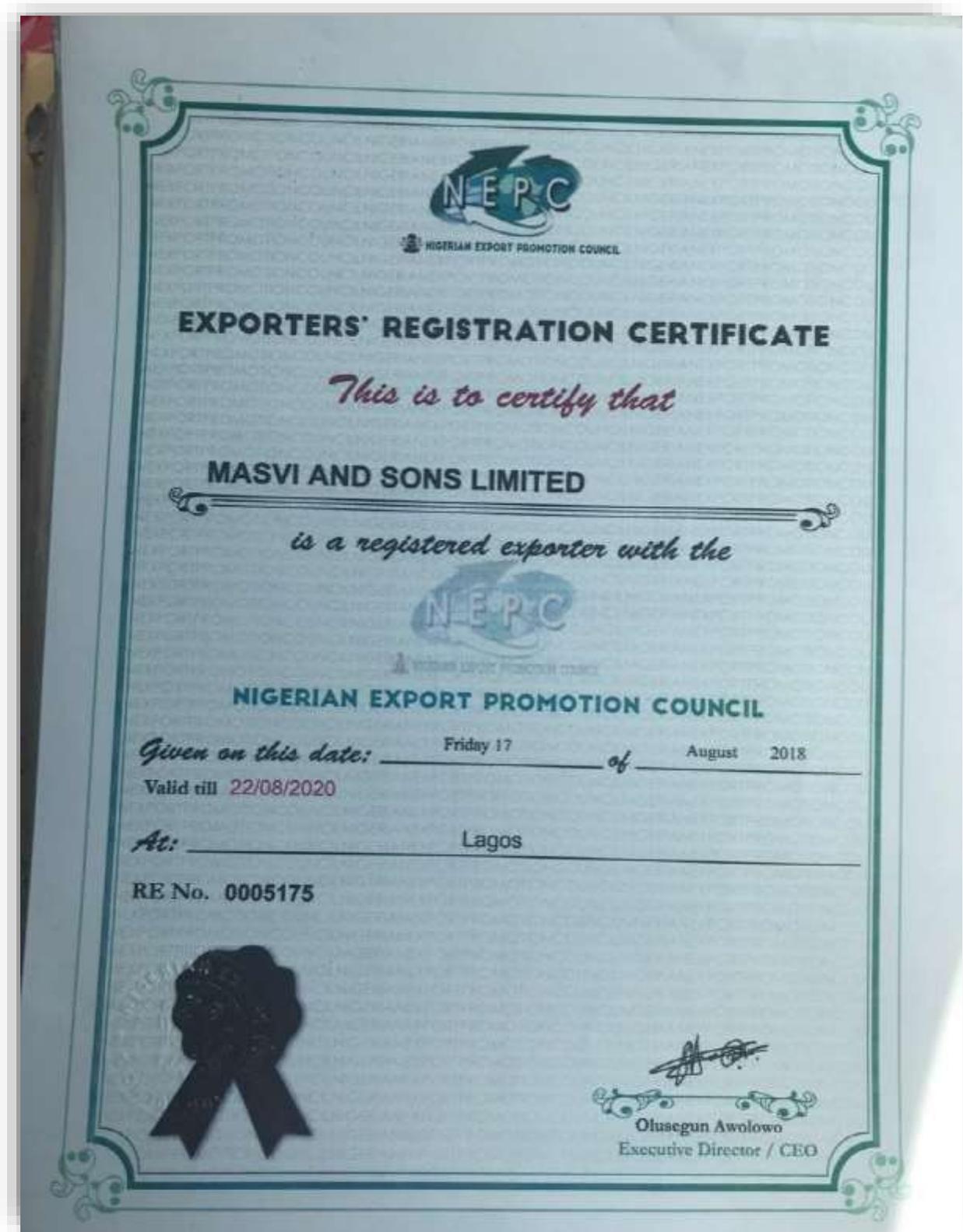
Document issued by: The Nigerian Export Promotion Council.

Signature/Seal required by: The Director

Key considerations when checking the document:

- Is the name the same as on the business registration certificate?
- Is the document valid?

Example of Export Registration Certificate





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.

NEPCon | www.nepcon.org | info@nepcon.org

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