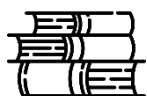




Version 2.0 | 24 March 2022

Ghana Document Guide

Timber



LIFE - Support EUTR II - LIFE18 GIE/DK/000763

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COUNTRY SPECIFIC
TOOLS



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What documents are relevant to indicate timber legality in Ghana?

Key Documents for Ghana

Below are listed examples of essential documents which can support the mapping of supply chains for traceability purposes or aid in mitigating legal non-compliance risks for timber supply chains within Ghana.

A description of the document is attached to each image of its contents. It states to whom the document is applicable, who it has been issued and signed by, as well as important considerations when checking the validity of the document as part of the due diligence process.

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Timber Utilisation Contract (TUC)

Applicable to: timber felling right holders harvesting natural forest.

Purpose and content of document: the TUC details the terms and conditions of the rights to fell timber. Key terms and conditions which are outlined in the TUC include:

- 1) The name of the right holder;
- 2) The area under the contract (not more than 125km², and for some permits the quantity of timber as well);
- 3) The commencement and expiry dates (the duration shall not be more than 40 years);
- 4) The annual ground rent fee;
- 5) Conditions for termination of the contract.

Holder of document: all timber felling rights holders other than private plantations (registered property mark holders).

Signature required by: TUCs are signed by the Ministry of Lands and Natural Resources and ratified by Parliament.

Gaps/limitations: the TUC requires parliamentary ratification not verifiable on the document.

Key considerations when checking the document:

- ☐ Has the TUC been ratified by Parliament? Parliamentary ratification is verified by a letter from the Parliament or from the Hansard (Official Report of Parliamentary Debates)¹.
- ☐ Is the document valid in terms of the expiry date?
- ☐ Is the name of the owner the same as that on the harvesting permit? If not, is there any evidence of legal transfer?
- ☐ Is the TUC signed by the Ministry of Lands and Natural Resources? A signature will normally also include an official seal. and or permit signed by the Chief Executive of the Forestry Commission?


Note: There are other timber rights and their documents such as salvage permit signed by the Chief Executive of the Forestry Commission and permit for disposal of abandoned timber which is signed by the Chief Executive of the Forestry Commission or his/her or authorised public officer. These documents will have their own specific terms and conditions.

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.2. Concession licenses

¹ <https://www.parliament.gh/>

Timber Utilisation Contract (TUC)



TIMBER RESOURCES MANAGEMENT ACT, 1997 (ACT 547)
TIMBER RESOURCES MANAGEMENT REGULATIONS, 1998
(L.I. 1649)
TIMBER RESOURCES MANAGEMENT (AMENDMENT) ACT, 2002 (ACT 617)
TIMBER RESOURCE MANAGEMENT (AMENDMENT) REGULATIONS, 2003
(L.I. 1721)

TIMBER UTILISATION CONTRACT FOR FOREST RESERVE

THIS Timber Utilisation Contract is made this _____ day of _____ BETWEEN the GOVERNMENT OF GHANA acting by the Minister for LANDS, FORESTRY AND MINES herein referred to as the "Minister" which expression shall where the context so admits or requires, include his successors and assigns in office on the one part AND _____ (name of partnership or company) of _____ herein referred to as "the Holder" which expression shall where the context so admits or requires includes its assigns on the other.

WHEREAS:

- (1) The Government of Ghana is desirous of regulating the grant of timber rights in a manner that secures the sustainable management and utilization of the timber resources of Ghana; and,
- (2) For that purpose has adopted the process of competitive bidding by pre-qualified applicants for the grant of timber rights; and,
- (3) The Holder, in response to an invitation for bids for the grant of timber rights in a Forest Reserve area of land has submitted a successful bid and has been issued with a Notice of Grant of Timber Rights.

NOW THEREFORE the Parties hereto agree as follows:

1.0 Definitions

1.1 In this Contract the following terms shall have the following meanings:

| | |
|-------------------|---|
| "Annual Yield" | — the volumes permitted to be removed by the Holder as provided under the approved Bidding Prospectus governing the TUC Area. |
| "Chief Executive" | — means the Chief Executive of the Forestry Commission. |
| "Commission" | — means the Forestry Commission established under Act 571. |
| "Contract" | — means a Timber Utilization Contract entered into under the Timber Resources Management Act, 1997 (Act 547) herein called Act 547. |

1

Yield approval for normal and restricted species

Applicable to: all timber felling rights holders (valid registered property mark certificate holders), except for submerged timber permit holders.

Note: A submerged timber permit holder produces its own extraction plan for the blocks to be harvested, which includes inventory of trees to be salvaged.

Purpose and content of document: the approved yield with permit for restricted timber species, in the case of on-reserve forests and yield markings for off-reserve forests ensures that the number of trees and tree species approved for felling are exactly what are felled by the operator. The yield for submerged timber is based on the operators own extraction plan.

In all cases the yield documents include the date the yield is approved, the list of species, diameter, stock number or marking number and diameter classes for natural forest timber. The approval letter to any of these documents states the restrictions in terms of the dos and the don'ts and is signed by the Executive Director of the Resource Management Support Centre (RMSC) of the Forestry Commission.

Holder of document: All Timber Right Holders (TUCs and salvage permit holders) except submerged timber permit holder.

Signature required by: The yield document bears the stamp of the issuing Regional Forest Service Division (FSD) office and the signature of the Regional FSD Manager.

Gaps/limitations: Where the pre-harvest enumeration of species is not conducted properly, some trees may be approved to be felled that should not be. E.g. due to being located in riparian zones, below the legal minimum girth for the species, etc.

Key considerations when checking the document:

- ☐ Is the name of the owner the same as the name on the yield document?
- ☐ Does the yield document bear the stamp of the Regional FSD office and is it signed by the Regional FSD Manager?
- ☐ Are the number of stems and their location in the yield summary, the same as contained in the yield document?

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.3. Management and harvesting planning
- 1.4. Harvesting permits
- 1.5. Payment of royalties and harvesting fees
- 1.8. Timber harvesting regulations
- 1.10. Environmental requirements
- 1.13 Customary rights
- 1.16. Classification of species, quantities, qualities

Yield approval for normal and restricted species (Yield document)

FOREST SERVICES DIVISION
FORESTRY COMMISSION

MAIL: [REDACTED]
REF No: [REDACTED]
OUR REF: [REDACTED]

FC

30th September, 2016

Dear Sir,

YIELD APPROVAL FOR NORMAL AND RESTRICTED SPECIES
BONSA BEN FOREST RESERVE – COMPARTMENT
FELLING SERIES

RMSC Director's Ref Nos. [REDACTED] of September 28, 2016
RM Ref. No. [REDACTED] of September 29, 2016

Reference is made to the above quoted letters giving approval to Messrs [REDACTED] Company Limited to harvest trees in [REDACTED] Forest Reserve.

a. Normal Species to be harvested
A total number of three hundred and sixty-five (365) trees have been approved for the company to harvest.

b. Restricted Species to be harvested
A total number of thirteen (13) restricted species have been approved for the company to harvest.

You are to ensure that:

- No other tree is felled outside the yield approved for the company.
- You are to strictly monitor the operations of the company to avoid any lapses because you would be held responsible for any lapses detected during their operations.

Attached is a photocopy of the yield to guide you.

Yours faithfully,

.....
DISTRICT MANAGER
[REDACTED] FOREST DISTRICT

CC: [REDACTED]

Timber right holders accounts statement (from forest district)

Applicable for: all timber rights holders.

Purpose and content of document: to demonstrate that the timber rights holder has been paying its stumpage, land rent, related fees and penalties. It includes the name of the forest district, date that the statement was printed, account period, name of the timber right holder, accounting period, transaction date, description of the account, debt amount, credit amount, account balances, and final account balance.

Holder of document: timber rights holder, as requested from the Forest Services Division (FSD) district offices.

Signature required by: The FSD district accountant (stamp also required).

Gaps/limitations: Lack of payment of applicable land rent, which is supposed to be billed and paid at the beginning of the year, might not be detectable from the statement.

Key considerations when checking the document:

- ☐ Does the statement bear the name of the timber rights holder and its account code, ending with its property mark?
- ☐ The date/time coverage of the statement.
- ☐ Balance as at the last 30 days.
- ☐ Unpaid bills within 30 days is administrative accepted.
- ☐ Is there a long period during which the operator has not been billed, even though it has been active and working?
- ☐ Ask the holder to add Property Mark Certificate to justify the applicable Forest Districts for which statements should be provided. These applicable districts are indicated on the property mark as "issued for locality".

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.5. Payment of royalties and harvesting fees

Timber right holders accounts statement (from forest district)

FSD - [REDACTED]

ACCOUNT LISTING

Page 1

Printed 25/07/2018 17:15

Account Code: [REDACTED]

Accounting Period: 04/2018
07/2018

| Account Period | Trans Date | Reference Due Date | Journal Type | Journal No. Line | Alloc | Debit Amount | Credit Amount | BALANCE |
|--|-----------------|------------------------------|--------------|------------------|-------|--------------|---------------|----------|
| Account Code: [REDACTED] Name: [REDACTED] Type: DEBTOR | | | | | | | | |
| 03/2018 | Brought Forward | | | | | 2,834.99 D | | |
| 04/2018 | 19/04/18 | ONR004200 ONR STUMPAGE SALES | | | | 3,366.84 | | 6,201.83 |

FSD - SEMI-TIAWISO DISTRICT

ACCOUNT LISTING

Page 5

Printed 25/07/2018 17:15

Account Code: [REDACTED]

Accounting Period: 04/2018
07/2018

| Account Period | Trans Date | Reference Due Date | Journal Type | Journal No. Line | Alloc | Debit Amount | Credit Amount | BALANCE |
|-----------------|--------------|--------------------|--------------------|------------------|-------|--------------|---------------|------------|
| 07/2018 | 19/07/18 | ONR004590 | ONR STUMPAGE SALES | | | 1,974.53 | | 67,507.92 |
| 07/2018 | 19/07/18 | ONR004591 | ONR STUMPAGE SALES | | | 2,603.07 | | 70,110.99 |
| 07/2018 | 19/07/18 | ONR004592 | ONR STUMPAGE SALES | | | 4,520.55 | | 74,631.54 |
| 07/2018 | 19/07/18 | ONR004593 | ONR STUMPAGE SALES | | | 2,675.03 | | 77,306.57 |
| 07/2018 | 19/07/18 | ONR004594 | ONR STUMPAGE SALES | | | 4,847.68 | | 82,154.25 |
| 07/2018 | 19/07/18 | ONR004595 | ONR STUMPAGE SALES | | | 4,045.06 | | 86,199.31 |
| 07/2018 | 19/07/18 | ONR004596 | ONR STUMPAGE SALES | | | 1,576.33 | | 87,775.64 |
| 07/2018 | 19/07/18 | ONR004597 | ONR STUMPAGE SALES | | | 4,649.75 | | 92,425.39 |
| 07/2018 | 19/07/18 | ONR004598 | ONR STUMPAGE SALES | | | 2,093.29 | | 94,518.68 |
| 07/2018 | 19/07/18 | ONR004599 | ONR STUMPAGE SALES | | | 1,452.97 | | 95,971.65 |
| 07/2018 | 19/07/18 | ONR004600 | ONR STUMPAGE SALES | | | 5,045.93 | | 101,017.58 |
| 07/2018 | 23/07/18 | REC002360 | REC002360 | | | | (30,000.00) | 71,017.58 |
| 07/2018 | 25/07/18 | ONR004614 | ONR STUMPAGE SALES | | | 2,280.93 | | 73,298.51 |
| 07/2018 | 25/07/18 | ONR004615 | ONR STUMPAGE SALES | | | 885.52 | | 74,184.03 |
| 07/2018 | 25/07/18 | ONR004616 | ONR STUMPAGE SALES | | | 1,099.96 | | 75,283.99 |
| 07/2018 | 25/07/18 | ONR004617 | ONR STUMPAGE SALES | | | 1,828.62 | | 77,112.61 |
| 07/2018 | Period Total | | | | | 69,506.04 D | | |
| Account Balance | | | | | | 77,112.61DR | | |

END OF REPORT

Ghana Revenue Authority (GRA) Tax Clearance Certificate

Applicable for: all business entities.

Purpose and content of document: to demonstrate that the certificate holder has met its tax obligations for the 3 years prior to issue of the certificate.

The Tax Clearance Certificate (TCC) is applied for and issued for a specific purpose. For example, in the case of forestry, it is needed during the application for a TUC, and for renewing a property mark. The TCC bears the unique Tax Identification Number (TIN) of the person/entity, the entity's name and address, the business type, the tax assessment years, the purpose for the issuance of the certificate, the certificate serial number, the date of issue, the expiry date (because tax liabilities are mostly due every month), the issuing GRA office, and the signature of the GRA Commissioner General or his/her assignee, among other information.

Holder of document: business entity which has met its tax obligations.

Signature required by: Commissioner General of the GRA or his/her assignee.

Gaps/limitations: The last two tax assessed years might not reflect the actual tax obligation of the entity when it is not based on tax audited account.


Key considerations when checking the document:

- ☐ Is the name on the certificate the same as the entity/person that uses/presents it?
- ☐ Is the TIN on the certificate that of the entity/person?
- ☐ Does the certificate bear the GRA logo and hologram?
- ☐ Is the certificate valid in terms of the expiry date indicated on it at the time of review?
- ☐ Is the certificate signed by an appropriate GRA officer?


Timber Legality Risk Assessment indicator which this document is relevant to

- 1.6. Value added taxes and other sales taxes
- 1.7. Income and profit taxes

Ghana Revenue Authority (GRA) Tax Clearance Certificate



ORIGINAL
(For Tax Payer)



REPUBLIC OF GHANA

15/ 0004522


Date

DD MM YY

**GHANA REVENUE AUTHORITY
TAX CLEARANCE CERTIFICATE**

Amount Paid (GH¢)

Issuing Office



AHQR

Name / Address _____

Occupation _____ File no. _____

Year of Assessment _____ TIN. _____

In compliance with section 118 of the Internal Revenue Act, 2000 (Act 592)

has applied to me for a Tax Clearance Certificate for the following purpose:

2. I confirm from the information available that: _____

a) has paid his/her/its tax liabilities up to and including the 20 _____ year of assessment.

b) has paid P.A.Y.E. and other withholding Taxes up to and including _____

c) has submitted all tax returns up to date.

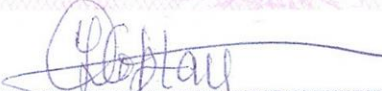
d) has registered with the Ghana Revenue Authority.

3. BELOW IS A SUMMARY OF HIS / HER / ITS TAX POSITION FOR THREE YEARS

| YEAR OF ASSESSMENT | CHARGEABLE INCOME | TAX CHARGED | TAX PAID | TAX OUTSTANDING |
|--------------------|-------------------|-------------|----------|-----------------|
| 2 0 | | | | |
| 2 0 | | | | |
| 2 0 | | | | |

4. I therefore issue this certificate which is valid up to

2 0



FOR THE COMMISSIONER-GENERAL OF THE GHANA REVENUE AUTHORITY

Social Responsibility Agreement (SRA) and payment records

Applicable for: timber rights holders for natural forest and plantations located in forest reserves and salvage permit holders.

Purpose and content of document: The Social Responsibility Agreement (SRA) is a required, signed agreement that must exist between all salvage permit holders, TUC holders of natural forest and non-private land plantation harvesting entities, and the fringe communities within 5 km of their operation.

The aim of the SRA is to ensure that timber harvesting is conducted in a way that respects the rights of the communities and that the communities benefit directly and financially from the exploitation of timber resources in their area. The process of negotiating and signing the SRA is facilitated by the Forest Services Division (FSD) of the Forestry Commission. The SRA requires the Salvage permit/TUC holder to provide for amenities, services, or benefits to cater for negotiated development needs of the communities and inhabitants of the timber operational area at a cost of 5% of the value of the stumpage fee of the timber that is harvested.

Holder of document: parties to the agreement namely: 1) logging company, TUC Holder or contractor and 2) forest fringe communities within 5 km from forest boundary.

Signature required by: parties to the agreement (representative of the timber harvesting entity, representative(s) of the community), witnesses, and FSD official. Signatories differ according to each community. In some communities the District Assembly will be a witness.

Gaps/limitations: a single timber right holder may have several SRAs and it is difficult to verify actual number of communities qualified for SRA from off-site document review unless done on-site.

Key considerations when checking the document:

- ☐ Was the Forest Services Division involved in the location of relevant communities, negotiation and signing of the SRA?
- ☐ Was the District Manager of Forest Services Division or representative serving as witness, moderator, and a guide to the value of the 5% present during the negotiations?
- ☐ The community/communities were consulted and agreed to the terms of the agreement (code of conduct and social obligation)?
- ☐ Is the negotiation process documented?
- ☐ Were the signatories involved in signing the SRA document present during the negotiation processes?
- ☐ Does the community know the terms and conditions in the agreement?
- ☐ Does the community have a copy of signed SRAs?
- ☐ Does the Salvage permit or TUC holder have copies of the agreement?

- ☐ Was any work plan developed for the implementation of the SRA?

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.2. Concession licenses
- 1.3. Management and harvesting planning
- 1.5. Payment of royalties and harvesting fees
- 1.13 Customary rights
- 1.21. Legislation requiring due diligence/due care procedures

Social Responsibility Agreement (SRA) and payment records (I)

SOCIAL RESPONSIBILITY AGREEMENT FORM

COMMUNITY and _____

This agreement is made this _____ of _____ between the chiefs and people of _____ herein after called, the community acting by its lawful attorneys and _____ herein after called, the COMPANY, located in Kumasi.

1. Whereas:-

a. The Minister of state responsible for Lands and Natural Resources (The Minister) has granted _____ to harvest timber in the _____ Forest Reserve which is situated within _____ in the _____ Region of Ghana.

b. It is a condition of the grant that _____ execute this agreement with the forest fringed community and the District Assembly in order that the communities and inhabitants of the area shall be assisted with certain social/economic amenities and services or benefits as enshrined in the Timber Resources Management Regulation, LI 1649 of 1998.

c. The parties hereto be bound by this agreement pursuant to the terms hereof.

2. Now therefore, the parties hereto agree as follows:-

a. Community have agreed to use our share of the 5% SRA to construct a community Durbur Ground, a sum of GHS 1,535.00 out of the total sum of GHS 3,070.00 being shared.

b. Community have agreed to use our share of the 5% SRA to construct a community Durbur Ground, a sum of GHS 1,535.00 out of the total sum of GHS 3,070.00 being shared.

3. Code of Conduct:-

a. That the community shall make known in unambiguous terms to the company all cultural norms with respect to scared groves, shrines, trees, taboo days, rivers and streams, etc.

b. That the Company, having been fully and adequately informed of all such norms shall show unquestionable respect for same, and shall endeavour to perform all the necessary customary rites as determined by the chiefs and people of the Traditional Area.

c. That the Company shall ensure that drinking water sources are adequately protected.

d. That where the Company's operation should accidentally cause any damage to already established infrastructure, the Company shall endeavour to restore same to the previous or better condition/state.

1

Social Responsibility Agreement (SRA) and payment records (II)

e. That the Company shall ensure prompt payment of all stumpage fees, rent and other statutory fees due and arising from their operations so as to facilitate the regular flow of revenue to the Traditional Council and the District Assembly.

f. That the Company, in observing and performing the terms of this agreement shall be allowed by the community to quietly and peaceably carry out its operations in the Area and should not be stopped in any way while the execution of the SRA is in process or being adhered to.

g. Any dispute arising from the implementation of this agreement SHALL be resolve amicably through dialogue, between the two parties, devoid of confrontations or violence.

h. Under no circumstance should any party take a unilateral action, without the knowledge of the other party.

i. If the two parties are not able to resolve an issue, then it SHALL be done through arbitration and the cost of arbitration borne by both parties.

4. IN WITNESS WHEREOF, THE DULY AUTHORISED REPRESENTATIVES OF EACH OF THE PARTIES HERETO HAVE EXECUTED THIS AGREEMENT, EFFECTIVE AS OF THE DAY AND YEAR FIRST WRITTEN ABOVE.

| | |
|----------------------|----------------|
| <u>Company</u> | <u>Witness</u> |
| For and on behalf of | |
| Sign: _____ | Sign: _____ |
| Name: _____ | Name: _____ |

| | |
|--------------------|-------------|
| <u>Community I</u> | |
| Sign: _____ | Sign: _____ |
| Name: _____ | Name: _____ |

CITES export permit

Applicable for: all timber right holders exporting CITES species.

Purpose and content of document: all timber right holders exporting timber and timber products from tree species that are on the CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) species list require a CITES Permit.

All exporters of *Pericopsis elata* (Afromosia) and *Pterocarpus erinaceus* (Rosewood), which are the species in Ghana found in Appendix II of the CITES Convention, are required to obtain CITES Export Permit from the Wildlife Division of the Forestry Commission of Ghana.

Contents of the CITES Export Permit include the seal of CITES, Ghana's Coat of Arms, permit or certificate number, validity period, exporter details (name, address and signature), special conditions of the permit (e.g. not transferrable and shipment is made in single consignment), purpose of transaction, security stamp, scientific and common name of plant, country of origin, place and date of issue, export endorsement (port of export, date and signature and official stamp) and bill of lading or air waybill number.

Holder of document: exporter of species on CITES list.

Signature required by: Wildlife Services Division of the Forestry Commission of Ghana.

Gaps/limitations: difficult to detect chronologically related fraud. For example, there have been allegations in the media of CITES permits being backdated to escape ban periods.

Key considerations when checking the document:

- ☐ Is the permit valid?
- ☐ Is the permit stamped and signed by authorities at the port of export?
- ☐ Is the permit stamped by the Wildlife Division of the Forestry Commission of Ghana?
- ☐ Is the name on the permit the same as that of the exporter who is the property mark holders?

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.20. CITES

Export permit

Applicable for: all timber exporters (sea and overland) except sample export parcels (smaller than 1m³).

Purpose and content of document: assurance that timber for any export parcel has been inspected and meets the required quality and does not exceed the quantity specified in the contract. It also indicates that the entity has registered with the Timber Industries Development Division (TIDD) as a timber exporter and provides assurance that the relevant payment terms and exchange controls have been completed. This includes payment for the required 1.5% export levy on timber exports to the Forestry Commission.

The issuance of the export permit thus authorizes the exporter to export the timber products specified on the permit. It is an important requirement for getting the final approval from the Customs Division of the GRA to export the product. The export permit is based on an approved timber contract between the buyer and the exporter based on approved minimum guiding selling prices published quarterly by the TIDD. This reduces risk of transfer pricing for exported timber products. Another requirement for the permit is the production of timber input and output data for the export.

The export permit contains the names of the exporter and the buyer, port of export, and destination. It also contains reference to the contract(s), the Ghana Exchange Control Form A2, valid prepayment (CAD/LCs) details, name and branch of the approving/negotiating bank and the number of the container/vehicle. The permit also gives description of the goods in terms of product specification grades, number of pieces/bundles, unit volume price and the value.

Holder of document: timber and timber products exporter who has met applicable export requirements.

Signature required by: representative of the Executive Director of the Timber Industries Development Division (TIDD) of the Forestry Commission and the exporter who signs to confirm the information provided.

Gaps/limitations: The use of input and output information of timber to support the export is useful but not completely effective if it is not based on information provided in the Ghana Wood Tracking System (WTS).

Key considerations when checking the document:

- ☐ Is the permit valid?
- ☐ Is it signed and stamped by TIDD?
- ☐ Is the name on it the same as the property mark holder?

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.8. Timber harvesting regulations
- 1.16. Classification of species, quantities, qualities
- 1.17. Trade and transport
- 1.18. Offshore trading and transfer pricing
- 1.19. Custom regulations
- 1.20. CITES

- 1.22. Legal Registration of business
- 1.24. Processing requirements

[illegible]

Certificate of registration and renewal from the Department of Factory Inspectorate

Applicable for: all factories, offices and shops (including timber processing facilities and offices).

Purpose and content of document: The purpose of this document is to assure that a factory, office or shop which has a valid certificate provides the right environment for safeguarding the health, welfare and safety of persons employed within or around the premises.

All factories, shops and offices are required by Section 3 of the Factories, Offices and Shops Act 1970 (ACT 328) to register their premises with the Department of Factories Inspectorate and obtain a Certificate of Registration. The Certificate of Registration is an annual certificate which expires on the 31st day of December of the year in which it is issued. Registered entities are required to keep, records and report of accidents, injuries, death among others and their premises opened for inspection at all times.

Contents of the Certificate of Registration include the certificate number, name and address of the company, nature of work done by the company, signature of the chief inspector of factories, and date of issue and expiration of the certificate.

Holder of document: factories, offices and shops (including timber processing facilities) which have been inspected by an inspector of factories and have met safety at workplace requirements.

Signature required by: Chief Inspector of factories of the Department of Factories Inspectorate, Ministry of Employment and Labour Relations.

Gaps/limitations: certificate issuance does not reflect compliance of safety regulations at the workplace.

Key considerations when checking the document:

- ☐ Has the certificate expired?
- ☐ Is the certificate signed by the Chief Inspector of factories?
- ☐ Is the nature of work specified on the certificate same as the work being done by the company?
- ☐ Is the name on the certificate the same as the entity?

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.25. Health and Safety in the timber processing sector

| | |
|---|--|
|  | CERTIFICATE No. [REDACTED] |
| FACTORIES, OFFICES AND SHOPS ACT, 1970 (ACT 328) | |
| <i>Certificate of Registration</i> | |
| <i>I hereby certify that</i> | |
| the factory named below has been duly registered in pursuance of section..... ³of the Factories, Offices and Shops Act, 1970 | |
| Name of Occupier..... | |
| Address and Location of Factory..... | |
| | |
| Nature of Work..... WOOD PROCESSING..... | |
|  | |
| AG. Chief Inspector of Factories (F. OHENE-MENSAH) | |
| Dated this. [REDACTED] day of [REDACTED] [REDACTED] | |
| THIS CERTIFICATE EXPIRES ON 31ST DECEMBER, 2017. | |

Social security and National Insurance Trust (SSNIT) Clearance Certificate

Applicable for: all business entities employing workers

Purpose and content of document: The SSNIT clearance certificate is supposed to certify that the entity to whom it is issued has paid all social security contributions, including any penalties, has submitted all contribution reports, and fulfills all other obligations under the National Pensions ACT 2008 (Act 766) as at the date of issue of the certificate or as may be specified on the certificate. See item a, b and c on sample certificate. It is issued for a specific purpose and therefore should be issued for the purpose of proof of compliance with legal timber operations. It contains information on the certificate number, the name of the SSNIT branch office that issued the certificate, the dates of issue and expiry, the entity to which it is issued, the nature of business, business registration number, tax identification number, business address and location, telephone contact and the contact person, and the number of workers.

Holder of document: business entity (forest business entity) meeting specific social security contributions of its workers that has applied to the SSNIT for this clearance for a specific purpose.

Signature required by: the SSNIT Branch Manager for the SSNIT Director General (from the SSNIT office serving the locality of the forest entity).

Gaps/limitations: This clearance certificate does not guarantee that that holder is up to date with payment of contributions and penalties and that all workers in the establishment are benefiting from social security contributions, as SSNIT audits of companies has not been effective. It is helpful to ask for the "Contribution payment advice" for the month preceding the date of issuance of the certificate to see the entity's payment covers the through balance of contribution payments and penalties.

Also, the clearance certificate gives no indication as to whether the company has paid the Tier 2 contributions of its workers, which is outside the function of SSNIT but an important social security requirement being defaulted by many forest business entities.

Key considerations when checking the document:

- ☐ Does the certificate bear the SSNIT logo?
- ☐ Was the certificate valid in terms of the expiry date indicated on it?
- ☐ Does the number of workers on the certificate consistent with what is declared by the business entity in other transactions?
- ☐ Does the name on it correspond with the entity and the TIN on its Tax Clearance Certificate, as well as the business registration number on the business registration certificate?
- ☐ Is the certificate signed by the SSNIT branch manager or high officer?
- ☐ Check on the certificate to understand which of the three conditions (a, b and c) was the certificate issued.

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.12. Legal employment
- 1.26. Legal employment in the timber processing sector

Social security and National Insurance Trust (SSNIT) Clearance Certificate



SOCIAL SECURITY AND NATIONAL INSURANCE TRUST
NATIONAL PENSIONS ACT, 2008 (ACT 766)

CLEARANCE CERTIFICATE

ISSUING BRANCH OFFICE..... DATE OF ISSUE.....

NAME OF ESTABLISHMENT.....

ER. NO:..... NATURE OF BUSINESS:.....

BUSINESS REG. NO:..... IRS TIN

ADDRESS:.....

LOCATION OF ESTABLISHMENT:.....

TEL NO:..... MOBILE PHONE NO:.....
 (Establishment) (Contact Person)

COVERABLE DATE:.....

The above-named Establishment in compliance with the provisions under the **NATIONAL PENSIONS ACT, 2008 (Act 766)** has applied for a **Clearance Certificate** for the following purpose(s):

.....

I Certify that as at This Establishment
 (Date of Issue)

Employing
 has: (Number of Workers)

a. paid all Social Security Contributions (including penalties) up to:.....

b. submitted all Contribution Reports and fulfilled all other obligations under Act 766

c. ~~made arrangements to engage workers to fulfill its obligations under Act 766~~

I therefore issue this certificate which expires on:.....


 for: DIRECTOR GENERAL

N.B: Any alteration or falsification of this document is a crime and offender(s) **SHALL** be prosecuted

Certificate of Business Registration

Applicable for: every business entity in Ghana.

Purpose and content of document: the business registration certificate certifies that the entity whose name is on the certificate is a legally registered business entity in Ghana.

The certificate contains the business registration number, the business name, the date of registration, the seal of the Registrar of Company Names and is signed by the Registrar of Companies or for by his/her assignee. According to current requirements, registration for Taxpayer Identification Number registration (TIN) precedes business registration as a continuous process and therefore the TIN of the registered business can also be found on the business registration certificate.

Holder of document: legally registered business entity.

Signature required by: The Registrar of Companies or assignee. The Registrar of Companies Name's Seal is also required.

Gaps/limitations: it gives no indication as to whether the entity is meeting its annual legally required reporting obligations.

Key considerations when checking the document:

- ☐ Does the certificate bear the name of the entity?
- ☐ Does the certificate bear the seal of registrar of company names?
- ☐ Does the certificate have relevant company registration number?
- ☐ Is the certificate signed?
- ☐ Is the TIN of the company printed on the certificate?
- ☐ The registered name of the entity can be verified online at the Webportal of the Registrar General's Department under the Ministry of Justice and Attorney General:
https://egovonline.gegov.gov.gh/RGDPortalWeb/portal/RGDHome/eghana.portal;jsessionid=HgJRdn5LhpRWpvDVgY1LTxpTvbQLWF5JGF4JX1TBGc3PTJnCv3gG!-351679370?nfpb=true&st=&pageLabel=portal_RGDHome_NameSearchPage_page&linksPageTitle=Name+Search&service=namesearch#wlp_portal_RGDHome_NameSearchPage_page

Timber Legality Risk Assessment indicator which this document is relevant to

- 1.2. Concession licenses

Certificate of Business Registration

| | | |
|---|--------|--------------|
|  REPUBLIC OF GHANA | | [TIN] |
| The Registration of Business Names Act, 1962(No.151) | | |
| Certificate of Registration | | |
| I hereby certify that the following Business Name has been registered under the above-mentioned Act as No. | | |
| [BIZ REG NO.] , viz, | | |
| [BUSINESS NAME] | | |
|  Dated this | day of | |
| For: Registrar of Companies | | |

About

LIFE Legal Wood

[LIFE Legal Wood](#) is an initiative supporting the wood and wood products industries across Europe with knowledge, tools and training in the requirements of the EU Timber Regulation. Knowing the source of origin for your timber product is a legal requirement that benefits for the environment and competition. The initiative is funded by the LIFE programme of the European Union.



LIFE - Support EUTR II - LIFE18 GIE/DK/000763



Preferred by Nature (formerly NEPCon) is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate.

We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building.

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