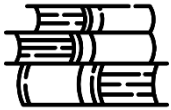


Version 1.0 | August 2017

# Ghana Timber Document Guide



This publication has been developed with support from the LIFE programme of the European Union and UK aid from the UK government.





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This material has been funded by the UK aid from the UK government; however the views expressed do not necessarily reflect the UK government’s official policies.

# Ghana Document Guide

This is a list of the documents that can help to indicate legal harvest, transport, and trade of timber products in Ghana. The list is useful to any organisation wanting assurance that the timber they are buying is legal. This document consists of:

1. A list of legally required documents 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.

## Navigate this document through Timber Source Types

To use this document guide, you will first need to determine the origin of your timber. You should 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 for finding out what documents you can 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 Ghana.

<b>Natural forest in forest reserves</b>	Natural forest within Ghana's forest reserves (permanent forest estates). These forests are on stool/skin lands and owned by chiefs but vested in Ghana's president and managed by the Forestry Commission.
<b>Natural forest off forest reserve</b>	Natural forest outside of Ghana's forest reserves, on land owned by chiefs, families, individuals, and public institutions.
<b>Plantation in Forest Reserves</b>	Plantation within Ghana's forest reserves (permanent forest estates). Plantations established by the Forestry Commission are managed by the Forestry Commission, whereas private plantations are under special benefit sharing arrangements with investors.
<b>Plantation off forest reserve</b>	Plantations outside forest reserves, on lands which may be owned by stool (community), family, individuals or public institutions. The plantations are privately managed, and the Forestry Commission conducts monitoring and issues the Plantation Production Certificate.
<b>Submerged forest</b>	Underwater forests, off reserve, on stool and family lands. Timber harvesting rights are granted by the Forestry Commission through underwater use rights and salvage permits.

## Click your Timber Source Type



Natural forest



Plantation



Submerged forest



Natural forest



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## Legal Rights to Harvest

Legal category	Natural forest
1.1 Land tenure and management rights	<ul style="list-style-type: none"> <li>▪ Certificate of Business Registration from the Registrar General's Department (<a href="#">Example 1</a>)</li> <li>▪ Tax Identification Number (TIN) and Tax Clearance Certificate from Ghana Revenue Authority (<a href="#">Example 8</a>)</li> <li>▪ Social Security and National Insurance Trust Clearance Certificate (<a href="#">Example 11</a>)</li> <li>▪ Certificate of Registration of a Property Mark (<a href="#">Example 3</a>)</li> <li>▪ Timber Utilization Contract issued by the Sector Minister and ratified by the parliament of Ghana (<a href="#">Example 2</a>)</li> </ul>
1.2 Concession Licenses	<ul style="list-style-type: none"> <li>▪ Timber Utilization Contract signed by the sector Minister and ratified by the Parliament of Ghana (<a href="#">Example 2</a>)</li> <li>OR</li> <li>▪ Salvage permit issued by the Chief Executive of the Forestry Commission of Ghana</li> </ul>

	<p><u>Documents that can be used to check the validity of the above permits</u></p> <p>Prequalification requirements:</p> <ul style="list-style-type: none"> <li>▪ Certificate of Business Registration (<a href="#">Example 1</a>)</li> <li>▪ Proof of payment of forest levies</li> <li>▪ Tax (<a href="#">Example 8</a>) and Social Security clearance certificates (<a href="#">Example 11</a>)</li> <li>▪ Timber Operational Specifications (TOS) covering social and environmental considerations.</li> </ul> <p>Main bidding requirements:</p> <ul style="list-style-type: none"> <li>▪ Timber harvest schedule for the area</li> <li>▪ Performance Bond</li> <li>▪ Reserve Bid</li> <li>▪ Management requirements and restrictions specific to the contract</li> </ul>
<p><b>1.3 Management and harvesting planning</b></p>	<ul style="list-style-type: none"> <li>▪ Map of the concession/permit area</li> <li>▪ Coupes/harvesting schedule or blocks approved by Forestry Commission of Ghana</li> <li>▪ Pre-harvest inspection reports</li> <li>▪ Yield (<a href="#">Example 4</a>) for Timber Utilisation Contract or yield marking for salvage permit approved by Forestry Commission</li> <li>▪ Compartment Harvesting plan approved by the Forestry Commission</li> <li>▪ Signed Social Responsibility Agreement with forest fringe communities (<a href="#">Example 12</a>)</li> </ul>
<p><b>1.4 Harvesting permits</b></p>	<ul style="list-style-type: none"> <li>▪ Concession map</li> <li>▪ Certificate of Registration of a Property Mark (<a href="#">Example 3</a>)</li> <li>▪ Approved Harvesting schedule/blocking or coupes delineation</li> <li>▪ Pre-harvest compartment inspections</li> <li>▪ Yield (<a href="#">Example 4</a>) or yield marking approved by Forestry Commission</li> <li>▪ Compartment Logging plan approved by Forestry Commission</li> <li>▪ Entry permit or release letter from the Forest Services Department District office</li> </ul>




## Taxes and Fees

Legal category	 Natural forest
<b>1.5 Payment of royalties and harvesting fees</b>	<ul style="list-style-type: none"><li>▪ FC Stumpage/Services Bills</li><li>▪ FC receipts of stumpage/Bill payment</li><li>▪ Operator FC Statement Account</li><li>▪ Contract Area rent</li><li>▪ Social Responsibility Agreement (<a href="#">Example 12</a>)</li><li>▪ Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li><li>▪ Timber Right payment</li></ul>
<b>1.6 Value added taxes and other sales taxes</b>	<ul style="list-style-type: none"><li>▪ Tax Clearance Certificate (<a href="#">Example 8</a>)</li><li>▪ GRA withholding Tax payment receipts</li><li>▪ Export Levy Receipts/ LCs/Bank Advice or Bankers draft for pre-payment exports</li></ul>
<b>1.7 Income and profit taxes</b>	<ul style="list-style-type: none"><li>▪ Ghana Revenue Authority (GRA) tax payment receipts</li><li>▪ Tax Clearance Certificate (<a href="#">Example 8</a>)</li></ul>



## Timber Harvesting Activities

Legal category	 Natural forest
<b>1.8 Timber harvesting regulations</b>	<ul style="list-style-type: none"> <li>▪ Harvesting Schedule/Harvesting blocking/Coupes approved by Forestry Commission</li> <li>▪ Approved yield: Yield Summary (<a href="#">Example 4</a>) or Yield Markings approved by Forestry Commission</li> <li>▪ Approved logging plan</li> <li>▪ Tree Information Form (TIF) (<a href="#">Example 5</a>)</li> <li>▪ Log Information Form (LIF) (<a href="#">Example 6</a>)</li> <li>▪ Compartment Closure Certificate</li> <li>▪ Labelled stump</li> </ul>
<b>1.9 Protected sites and species</b>	<ul style="list-style-type: none"> <li>▪ Compartment logging plan approved by Forestry Commission</li> <li>▪ Harvesting schedule</li> <li>▪ Forest progress maps or TUC area map</li> <li>▪ For Restricted timber species, a special restricted species permit given by RMSC for the relevant compartment</li> </ul>
<b>1.10 Environmental requirements</b>	<ul style="list-style-type: none"> <li>▪ EPA Certificate of Registration</li> <li>▪ Environmental Permit</li> <li>▪ Environmental Impact Assessment (required if logging includes conversion of hill forest land to other land use, logging or conversion of forest land to other land use within the catchment area of reservoirs used for water supply, irrigation or hydro-power generation or in areas adjacent to forest, wildlife reserves, and conversion of wetlands for industrial, housing or agricultural use)</li> <li>▪ Environmental Management Report</li> <li>▪ Compartment Logging plan approved by the Forest Services Department (FSD)</li> <li>▪ Compartment closure certificate issued by the FSD</li> <li>▪ FSD Felling Inspection report</li> <li>▪ List of infractions raised by FSD in offence register</li> <li>▪ RMSC Post-harvest audit report</li> </ul>



Note: While the EPA requirements are clear, it has so far not been applied in natural forest logging operations (i.e., Environmental Permits and EIA are not conducted). This is mainly because the forestry planning and management requirements are considered sufficient to meet the EPA requirement. For example, logging in watershed areas for which the EIA mentions are removed from production area under coarse grain protection. There is therefore some unwritten gentleman agreement between the FC and EPA but any such agreement is yet to be formalised. The EPA in its 2016 Biodiversity strategy acknowledged that the forestry has strict environmental regulations concerning forest management, it however proposed to be allowed to conduct external environmental auditing to strengthen the process

### 1.11 Health and safety

- Factory Inspectorate Certificate ([Example 9](#))
- Industrial Hygiene survey report (From Department of Factory Inspectorate or their sub-contracted agencies)
- Workers Registration on the National Health Insurance Scheme (NHIS)
- Operators Health and Safety policy and procedures
- Records of Purchase and Provision of Personal protective equipment
- PPE Distribution list ([Example 10](#))
- Health and safety training records
- Records of Payment of work related injury compensation

### 1.12 Legal employment

- Worker employment contracts
- SSNIT Contribution payment receipts
- Social Security and National Insurance Trust (SSNIT) Clearance Certificate ([Example 11](#))
- Signed Collective Bargaining Agreement (CBA) if workers belong to a workers' union




## Third Parties' Rights

Legal category	 Natural forest
<b>1.13 Customary rights</b>	<ul style="list-style-type: none"> <li>▪ Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>▪ Acknowledgement of Social Obligation Compliance (Proof of payment of SRA proceeds and adherence to signed SRA agreement) (<a href="#">Example 13</a>)</li> <li>▪ Proof of payment of compensations for damaged farms and crops</li> </ul>
<b>1.14 Free prior and informed consent</b>	<ul style="list-style-type: none"> <li>▪ Land-owners written consent</li> <li>▪ For already reserved lands: Forest Reservation Settlement Commissioner's report</li> <li>▪ Timber Operational Specifications (TOS)</li> </ul>
<b>1.15 Indigenous/traditional peoples' rights</b>	<ul style="list-style-type: none"> <li>▪ Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>▪ Acknowledgement of Social Obligation Compliance (Proof of payment of SRA proceeds and adherence to signed SRA agreement) (<a href="#">Example 13</a>)</li> <li>▪ Proof of payment of compensations for damaged farms and crops</li> <li>▪ Approved Yield (<a href="#">Example 4</a>) / Markings</li> <li>▪ Tree Information Form (TIF) (<a href="#">Example 5</a>)</li> <li>▪ Log Information Form (LIF) (<a href="#">Example 6</a>)</li> <li>▪ FC Stumpage/Services Bills</li> <li>▪ FC receipts of stumpage/Bill payment</li> <li>▪ Operator's FC Statement of Account</li> </ul>



## Trade and Transport

Legal category	 Natural forest
<b>1.16 Classification of species, quantities, qualities</b>	<ul style="list-style-type: none"><li>▪ Yield (<a href="#">Example 4</a>) / Markings approved by Forestry Commission</li><li>▪ Tree Information Form (TIF) (<a href="#">Example 5</a>)</li><li>▪ Log Information Form (LIF) (<a href="#">Example 6</a>)</li><li>▪ FC Stumpage Bills</li><li>▪ FC receipts of stumpage/Bill payment</li><li>▪ Export Contract approved by the TIDD</li><li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD</li><li>▪ Contract parking list</li></ul>
<b>1.17 Trade and transport</b>	<ul style="list-style-type: none"><li>▪ Log Measurement and Conveyance Certificate (LMCC) (<a href="#">Example 15</a>) or Lumber Inspection Certificate (LIC) or Veneer Inspection Certificate (VIC) as applicable</li><li>▪ Certificate of Registration with TIDD</li><li>▪ Export Contract approved by the TIDD</li><li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD</li></ul>
<b>1.18 Offshore trading and transfer pricing</b>	<ul style="list-style-type: none"><li>▪ Export minimum pricing categories issued by the TIDD</li><li>▪ TIDD Export contract approved by the TIDD</li><li>▪ TIDD Export permit (<a href="#">Example 14</a>) issued by the TIDD</li></ul>
<b>1.19 Customs regulations</b>	<ul style="list-style-type: none"><li>▪ Phytosanitary Certificate (<a href="#">Example 16</a>)</li><li>▪ Export Contract approved by the TIDD of the Forestry Commission</li><li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD of the forestry Commission</li></ul>
<b>1.20 CITES</b>	<ul style="list-style-type: none"><li>▪ CITES Export permit (<a href="#">Example 17</a>)</li><li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD of the Forestry Commission</li></ul>



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## Legal Rights to Harvest

Legal category



Plantation

### 1.1 Land tenure and management rights

#### Plantations in forest reserves

- Entry Permit (for plantations in FRs managed by the FC) issued by the District Manager of the Forest Services Department
- Land Lease or benefit sharing agreement

#### Plantations off forest reserve

- Land Lease agreement or benefit sharing agreement


#### All plantations

- Certificate of Business Registration from the Registrar General's Department ([Example 1](#))
- Tax Identification Number and Tax Clearance Certificate from Ghana Revenue Authority ([Example 8](#))
- Social Security and National Insurance Trust Clearance Certificate ([Example 11](#))

1.2 Concessions	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Land Lease or benefit agreement</li> <li>▪ Entry Permit issued by the Forest Services Department</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ Land lease or benefit sharing agreement</li> </ul>
1.3 Management and harvesting planning	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Map of the plantation</li> <li>▪ Plantation development plan</li> <li>▪ Signed Social Responsibility Agreement with forest fringe communities (<a href="#">Example 12</a>)</li> </ul>
1.4 Harvesting permits	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Lease agreement</li> </ul> <p><b>All plantations</b></p> <ul style="list-style-type: none"> <li>▪ Harvesting plan approved by the Forestry Commission</li> </ul>



## Taxes and Fees

Legal category	 Plantation
1.5 Payment of harvesting royalties and fees	<ul style="list-style-type: none"> <li>▪ N/A</li> </ul>
1.6 Value-added taxes and other sales taxes	<ul style="list-style-type: none"> <li>▪ Tax Clearance Certificate (<a href="#">Example 8</a>)</li> <li>▪ Ghana Revenue Authority withholding Tax payment receipts</li> <li>▪ Export Levy Receipts/ LCs/Bank Advice</li> </ul>

### 1.7 Income and profit taxes

- Ghana Revenue Authority tax payment receipts
- Tax Clearance Certificate ([Example 8](#))
- Staff Social Security and National Insurance Trust (SSNIT) payment receipts
- SSNIT Clearance Certificate ([Example 11](#))



## Timber Harvesting Activities

Legal category	 Plantation
<b>1.8 Timber harvesting regulations</b>	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Certificate of Registration of a Property Mark (<a href="#">Example 3</a>)</li> <li>▪ Plantation Production Certificate (PPC) issued by the Forestry Commission</li> <li>▪ Logging plan approved by the Forest Services Department (FSD)</li> <li>▪ Compartment Closure Certificate issued by the FSD</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ Valid Property Mark</li> <li>▪ Logger obtains PPC from FSD to get LMCC from the FSD</li> </ul>
<b>1.9 Protected sites and species</b>	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Logging plan approved by the Forest Services Department (FSD)</li> <li>▪ Plantation Production Certificate (PPC) issued by the Forestry Commission</li> <li>▪ Map of plantation area</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ PPC issued by the Forestry Commission</li> <li>▪ Log Measurement and Conveyance Certificate from the FSD</li> </ul>

### 1.10 Environmental requirements

#### Plantations in forest reserves

- EPA Certificate of Registration
- Environmental Permit
- Environmental Impact Assessment (required for the following activities under Section 6 of Schedule 2 of Environmental Assessment Regulation 1999: a. conversion of hill forest land to other land use; b. logging or conversion of forest land to other land use within the catchment area of reservoirs used for water supply, irrigation or hydro-power generation or in areas adjacent to forest, wildlife reserves; c. conversion of wetlands for industrial, housing or agricultural use.)
- Environmental Management Report
- Logging plan
- Compartment closure certificate issued by the Forest Services Department
- FSD Felling Inspection report

#### Plantations off forest reserves

- EPA Certificate of Registration
- Environmental Permit
- Environmental Impact Assessment (required for the following activities under Section 6 of Schedule 2 of Environmental Assessment Regulation 1999: a. conversion of hill forest land to other land use; b. logging or conversion of forest land to other land use within the catchment area of reservoirs used for water supply, irrigation or hydro-power generation or in areas adjacent to forest, wildlife reserves; c. conversion of wetlands for industrial, housing or agricultural use.)
- Environmental Management Report

Note: While the EPA requirements are clear, it has so far not been applied in natural forest logging operations (i.e., Environmental Permits and EIA are not conducted). This is mainly because the forestry planning and management requirements are considered sufficient to meet the EPA requirement. For example, logging in watershed areas for which the EIA mentions are removed from production area under coarse grain protection. There is therefore some unwritten gentleman agreement between the FC and EPA but any such agreement is yet to be formalised. The EPA in its 2016 Biodiversity strategy acknowledged that the forestry has strict environmental regulations concerning forest management, it however proposed to be allowed to conduct external environmental auditing to strengthen the process. However, the same cannot be said for plantations outside the forest reserves which is outside the control of the FC

### 1.11 Health and safety

- Factory Inspectorate Certificate ([Example 9](#))

	<ul style="list-style-type: none"> <li>Industrial Hygiene survey report (From Department of Factory Inspectorate or their sub-contracted agencies)</li> <li>Workers Registration on the National Health Insurance Scheme (NHIS)</li> <li>Operators Health and Safety policy and procedures</li> <li>Records of Purchase and Provision of Personal protective equipment</li> <li>PPE Distribution list (<a href="#">Example 10</a>)</li> <li>Health and safety training records</li> <li>Records of Payment of work related injury compensation</li> </ul>
<b>1.12 Legal employment</b>	<ul style="list-style-type: none"> <li>Worker employment contracts</li> <li>Social Security and National Insurance Trust (SSNIT) Clearance Certificate (<a href="#">Example 11</a>)</li> <li>SSNIT Contribution payment receipts</li> <li>Signed Collective Bargaining Agreement if workers belong to a workers' union</li> </ul>



## Third Parties' Rights

Legal category	Plantation
<b>1.13 Customary rights</b>	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>Social Responsibility Agreement with local communities (<a href="#">Example 12</a>)</li> <li>Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>Proof of payment of compensations for damaged farms and crops</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>Proof of payment of compensations for damaged farms and crops</li> </ul>
<b>1.14 Free, prior and informed consent</b>	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>For already reserved lands: Forest Reservation Settlement Commissioner's report</li> <li>Timber Operational Specifications (TOS)</li> </ul>



	<p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ Land-owners written consent</li> <li>▪ Owners written consent is required for lands with private forest or plantation, lands subject to alienation holding or lands with farms prior to issuance of timber harvesting rights. Owners' written consent should be available from the FC</li> </ul>
1.15 Indigenous peoples' rights	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>▪ Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>▪ Proof of payment of compensations for damaged farms and crops</li> <li>▪ Plantation Production Certificate (PPC)</li> <li>▪ FC Stumpage/Services Bills</li> <li>▪ FC receipts of stumpage/Bill payment</li> <li>▪ Logger's FC Statement Account</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>▪ Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>▪ Proof of payment of compensations for damaged farms and crops</li> <li>▪ Plantation Production Certificate (PPC) (optional)</li> </ul>



## Trade and Transport

Legal category		Plantation
1.16 Classification of species, quantities, qualities	<p><b>Plantations in forest reserves</b></p> <ul style="list-style-type: none"> <li>▪ Plantation Production Certificate (PPC)</li> <li>▪ FC Stumpage Bills</li> </ul>	

	<ul style="list-style-type: none"> <li>▪ FC receipts of stumpage/Bill payment</li> <li>▪ Export Contract approved by TIDD</li> <li>▪ Export Permit issued by TIDD (<a href="#">Example 14</a>)</li> <li>▪ Parking list</li> </ul> <p><b>Plantations off forest reserve</b></p> <ul style="list-style-type: none"> <li>▪ Plantation Production Certificate (PPC) (optional)</li> <li>▪ Export Contract approved by TIDD</li> <li>▪ Export Permit issued by TIDD (<a href="#">Example 14</a>)</li> <li>▪ Parking list</li> </ul>
<p><b>1.17 Trade and transport</b></p>	<ul style="list-style-type: none"> <li>▪ Plantation Log Measurement and Conveyance Certificate (PLMCC) (<a href="#">Example 15</a>)</li> <li>▪ Certificate of Registration with the Timber Industry Development (TIDD)</li> <li>▪ Export Contract approved by TIDD</li> <li>▪ Export Permit issued by TIDD (<a href="#">Example 14</a>)</li> <li>▪ Parking List approved by TIDD</li> <li>▪ Lumber Inspection Certificate, Veneer Inspection Certificate, etc.</li> </ul>
<p><b>1.18 Offshore trading and transfer pricing</b></p>	<ul style="list-style-type: none"> <li>▪ Export minimum pricing categories issued by the TIDD</li> <li>▪ Export contract approved by the TIDD</li> <li>▪ Export permit (<a href="#">Example 14</a>) issued by the TIDD</li> </ul>
<p><b>1.19 Customs regulations (import/ export)</b></p>	<ul style="list-style-type: none"> <li>▪ Phytosanitary Certificate (<a href="#">Example 16</a>)</li> <li>▪ Export Contract approved by the TIDD</li> <li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD</li> </ul>
<p><b>1.20 CITES</b></p>	<ul style="list-style-type: none"> <li>▪ CITES Export permit (<a href="#">Example 17</a>)</li> <li>▪ Export Permit (<a href="#">Example 14</a>) issued by the TIDD</li> </ul>



Submerged forest



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## Legal Rights to Harvest

Legal category	 Submerged forest
<b>1.1 Land tenure and management rights</b>	<ul style="list-style-type: none"><li>▪ Business Registration Certificate</li><li>▪ Written letter of consent from Land owners</li><li>▪ Submerged forest use rights concession</li></ul>
<b>1.2 Concessions</b>	<ul style="list-style-type: none"><li>▪ Salvage permit (and any specific condition contained in the submerged forest use rights concession)</li></ul>
<b>1.3 Management and harvesting planning</b>	<ul style="list-style-type: none"><li>▪ Blocking report prepared by Logger</li><li>▪ List of potentially harvestable tree species prepared by Logger</li><li>▪ Extraction plans for underwater logging (specifying extraction methodology and providing space to serve as terrestrial log yards or similar provisions for temporal log storage) prepared by the Logger</li><li>▪ Maps of delineated or blocked area prepared by Logger</li><li>▪ Signed Social Responsibility Agreement (SRA) with forest fringe communities (<a href="#">Example 12</a>)</li></ul>
<b>1.4 Harvesting permits</b>	<ul style="list-style-type: none"><li>▪ Certificate of Registration of a Property Mark (<a href="#">Example 3</a>)</li><li>▪ Blocking report prepared by Logger</li></ul>

- Extraction plan prepared by Logger
- List of potentially harvestable tree species prepared by Logger




## Taxes and Fees

Legal category	 Submerged forest
<b>1.5 Payment of harvesting royalties and fees</b>	<ul style="list-style-type: none"> <li>▪ FC receipts of stumpage/Bill payment</li> <li>▪ Logger's FC Statement Account</li> <li>▪ Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>▪ Any specific payment arrangement contained in the submerged forest concession agreement</li> </ul>
<b>1.6 Value-added taxes and other sales taxes</b>	<ul style="list-style-type: none"> <li>▪ Tax Clearance Certificate (<a href="#">Example 8</a>)</li> <li>▪ GRA withholding Tax payment receipts</li> <li>▪ Export Levy Receipts/ LCs/Bank Advice or Bankers draft for pre-payment exports</li> </ul>
<b>1.7 Income and profit taxes</b>	<ul style="list-style-type: none"> <li>▪ Ghana Revenue Authority (GRA) tax payment receipts</li> <li>▪ Tax Clearance Certificate (<a href="#">Example 8</a>)</li> </ul>



## Timber Harvesting Activities

Legal category	 Submerged forest
<b>1.8 Timber harvesting regulations</b>	<ul style="list-style-type: none"> <li>▪ Harvesting blocks prepared by the Logger</li> <li>▪ Extraction plan prepared by the Logger</li> <li>▪ List of potentially harvestable tree species prepared by Logger</li> <li>▪ Post-harvest inspection report issued by the RMSC</li> </ul>
<b>1.9 Protected sites and species</b>	<ul style="list-style-type: none"> <li>▪ Blocking report prepared by Logger</li> <li>▪ List of potentially harvestable tree species prepared by Contractor Extraction plans for underwater logging (specifying extraction methodology and providing space to serve as terrestrial log yards or similar provisions for temporal log storage) prepared by the Logger</li> <li>▪ Maps of delineated or blocked area prepared by Logger</li> </ul>
<b>1.10 Environmental requirements</b>	<ul style="list-style-type: none"> <li>▪ EPA Certificate of Registration</li> <li>▪ Environmental Permit</li> <li>▪ Environmental Impact Assessment (EIA Regulation 1999)</li> <li>▪ Environmental Management Report</li> <li>▪ List of potentially harvestable tree species prepared by Logger</li> <li>▪ Extraction plans for underwater logging (specifying extraction methodology and providing space to serve as terrestrial log yards or similar provisions for temporal log storage) prepared by the Logger</li> <li>▪ List of infractions raised by FSD in offence register</li> <li>▪ RMSC Post-harvest audit report</li> </ul>
<b>1.11 Health and safety</b>	<ul style="list-style-type: none"> <li>▪ Factory Inspectorate Certificate (<a href="#">Example 9</a>)</li> <li>▪ Industrial Hygiene survey report (From Department of Factory Inspectorate or their sub-contracted agencies)</li> <li>▪ Workers Registration on the National Health Insurance Scheme (NHIS)</li> <li>▪ Operators Health and Safety policy and procedures</li> </ul>

	<ul style="list-style-type: none"> <li>Records of Purchase and Provision of Personal protective equipment</li> <li>PPE Distribution list (<a href="#">Example 10</a>)</li> <li>Health and safety training records</li> <li>Records of Payment of work related injury compensation</li> </ul>
<b>1.12 Legal employment</b>	<ul style="list-style-type: none"> <li>Worker employment contracts</li> <li>Social Security and National Insurance Trust (SSNIT) Clearance Certificate (<a href="#">Example 11</a>)</li> <li>Staff SSNIT registration numbers</li> <li>SSNIT Contribution payment receipts</li> <li>Signed Collective Bargaining Agreement (CBA) if workers belong to a workers' union</li> </ul>



## Third Parties' Rights

Legal category	Submerged forest
<b>1.13 Customary rights</b>	<ul style="list-style-type: none"> <li>Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>Proof of payment of compensations for damaged farms and crops</li> </ul>
<b>1.14 Free, prior and informed consent</b>	<ul style="list-style-type: none"> <li>Land-owners written consent</li> </ul>
<b>1.15 Indigenous peoples' rights</b>	<ul style="list-style-type: none"> <li>Social Responsibility Agreement (SRA) with local communities (<a href="#">Example 12</a>)</li> <li>Acknowledgement of Social Obligation Compliance (<a href="#">Example 13</a>)</li> <li>Proof of payment of compensations for damaged farms and crops</li> <li>FC Stumpage/Services Bills</li> <li>FC receipts of stumpage/Bill payment</li> <li>Logger's FC Statement Account</li> <li>List of potentially harvestable tree species prepared by Logger</li> </ul>

- Extraction plans for underwater logging (specifying extraction methodology and providing space to serve as terrestrial log yards or similar provisions for temporal log storage) prepared by the Logger



## Trade and Transport

### Legal category



### Submerged forest

#### 1.16 Classification of species, quantities, qualities

- List of potentially harvestable tree species prepared by Logger
- Extraction plans for underwater logging (specifying extraction methodology and providing space to serve as terrestrial log yards or similar provisions for temporal log storage) prepared by the Logger
- FC Stumpage Bills
- FC receipts of stumpage/Bill payment
- Export Contract approved by TIDD
- Export Permit issued by TIDD ([Example 14](#))
- Parking list
- Tree Information Form (TIF) ([Example 5](#))
- Log Information Form (LIF) ([Example 6](#))

#### 1.17 Trade and transport

- Log Measurement and Conveyance Certificate (LMCC) ([Example 15](#)), Lumber Inspection Certificate (LIC), veneer Inspection Certificate (VIC) as applicable
- Certificate of Registration with TIDD
- Export Contract approved by TIDD
- Export Permit issued by TIDD ([Example 14](#))
- Parking List approved by TIDD
- Lumber Inspection Certificate, Veneer Inspection Certificate, etc.

#### 1.18 Offshore trading and transfer pricing

- TIDD Export minimum pricing categories
- Export contract approved by TIDD
- Export permit issued by TIDD ([Example 14](#))

**1.19 Customs regulations  
(import/ export)**

- Phytosanitary Certificate ([Example 16](#))
- Export Contract approved by TIDD
- Export Permit issued by TIDD ([Example 14](#))

**1.20 CITES**

- CITES Export permit ([Example 17](#))
- Export Permit ([Example 14](#)) issued by TIDD





## Example documents

Listed below are some examples of key documents that can be used to mitigate legality risks for timber in Ghana, as were identified in the Ghana Timber Risk Assessment and Risk Mitigation Guide.

Each of these documents are accompanied by a description of the purpose and content of the documents, who the document is applicable to, who issues and signs the document, and key considerations when checking the validity of the documents and using it to conduct due diligence on your timber supply chains. Lastly, an example of the document is provided.

[Example 1: Business Registration Certificate](#)

[Example 2: Timber Utilisation Contract \(TUC\)](#)

[Example 3: Certificate of Registration of a Property Mark \(Form C\)](#)

[Example 4: Approved Yield – Summary \(TUC\) including Restricted Species Permit](#)

[Example 5: Tree Information Form \(TIF\)](#)

[Example 6: Log Information Form \(LIF\)](#)

[Example 7: Plantation Production Certificate \(PPC\)](#)

[Example 8: Tax Clearance Certificate](#)

[Example 9: Factory inspection Certificate](#)

[Example 10: PPE Distribution list](#)

[Example 11: SSNIT Clearance Certificate](#)

[Example 12: Social Responsibility Agreement \(SRA\)](#)

[Example 13: Acknowledgement of Social Obligation Compliance](#)

[Example 14: Export Permit](#)

[Example 15: Log Measurement and Conveyance Certificate \(LMCC\)](#)

[Example 16: Phytosanitary Certificate](#)

[Example 17: CITES Export Permit](#)

# Example 1: Business Registration Certificate

**Applicable to:** All business entities

**Exemption:** None

**Purpose and content of document:** The business registration certificate certifies that the person/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 signed by Registrar of Companies or for by his/her assignee. By the current requirements, companies must have a Taxpayer Identification Number (TIN) before they can be registered as a business. Therefore, the TIN of the registered business can also be found on the business registration certificate.

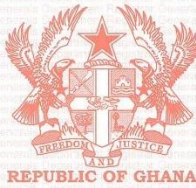
**Holder of document:** All legally registered businesses

**Document issued by:** Register General Department

**Signature/Seal required by:** Registrar of Companies Name's Seal and signed by Registrar of Companies or assignee

## **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?



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

## Example 2: Timber Utilisation Contract

**Applicable to:** Timber felling right holders

**Exemption:** Private forest plantations timber

**Purpose and content of document:** The TUC and Salvage permits set the terms and conditions of the contract or the permit. Key terms and conditions which determine the differences in TUC are: 1) the name and entity 2) the area under the contract (not more than 125km<sup>2</sup> and for some permits the quantity of timber and/or the area 3) the commencement and expiry dates (not more than 40 years for TUCs) and 4) annual ground rent fee for TUCs. Key general contents of these documents include: the conditions for termination which the contract or the permits. TUCs are signed by the sector minister and ratified by Parliament while permits are signed the Chief Executive of the Forestry Commission.

**Holder of document:** All timber felling rights holders. (Registered property mark holders)

**Document issued by:** TUC by the Sector Ministry and Salvage Permit by the Forestry Commission.

**Signature/Seal required by:** 1) TUC is signed by the sector Minister with the Parliament seal  
2) Salvage Permit signed by the Chief Executive of the Forestry Commission

**Key considerations when checking the document:**

- Is the TUC or permit valid in terms of the expiry date and in the case of TUCs is it ratified by Parliament (can be known from the Parliamentary Hansard and communication from Parliament to the Sector Minister)?
- Is the name of the owner the same as that on the harvesting permit and if not is there any evidence of legal transfer?
- Is the TUC signed by the sector minister and or permit signed by the Chief Executive of the Forestry Commission?

Note: There is a Purchase order for the purchase of confiscated timber from the courts through auction by any individual. Mostly these are for the domestic market but can also be for the export market depending on the material involved

Handwritten signature and date: 15/12/05  
Stamp: GHANA 25,000.00 STAMP DUTY

TIMBER RESOURCES MANAGEMENT ACT, 1997 (ACT 547)

TIMBER RESOURCES MANAGEMENT REGULATIONS, 1998  
(L.I. 1649)

TIMBER RESOURCES MANAGEMENT (AMENDMENT) ACT, 2002 (ACT 647)

TIMBER RESOURCE MANAGEMENT (AMENDMENT) REGULATIONS, 2003  
(L.I. 1721)

**TIMBER UTILISATION CONTRACT FOR FOREST RESERVE**

THIS Timber Utilisation Contract is made this <sup>21<sup>ST</sup></sup> day of DECEMBER 2005 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 Utilisation Contract entered into under the Timber Resources Management Act, 1997 (Act 547) herein called Act 547. |

## Example 3: Certificate of Registration of a Property Mark (Form C)

**Applicable to:** Forest entities felling growing timber and transporting for processing

**Exemption:** Timber Utilisation Permit holders (Permit timber rights for community development)

**Purpose and content of document:** The Property Mark is a unique registered mark (three letter mark) for timber operators. It gives recognition and identification for authorized timber operators who can fell and transport timber. The Property Mark is endorsed for the locality in which the person proposes to cut or fell a growing tree. A registered mark is issued with a certificate of registration valid for a period of six months from the date of issue and is renewable after every six months. Contents of Property Mark includes its expiry date, locality number(s), TUC number, forest district, stool name or traditional authority, date of issue, the recipient company's property mark or symbol, and signature of the Executive Director of the Forest Services Division of the Forestry Commission of Ghana.

**Holder of document:** Entities involved in felling growing timber and/or transporting for processing

**Document issued by:** Forest Services Division of the Forestry Commission.

**Signature required by:** The Executive Director of the Forest Services Division of the Forestry Commission of Ghana.

### Key considerations when checking the document:

- Is the certificate valid? See expiry date
- Is the holder the same as the entity given on the certificate? If No, the holder must provide a written permission from the Forest Services Division of the Forestry Commission.
- Is the certificate signed by the Executive Director of the Forest Services Division?
- Is the certificate being used for operations in the locality where it was issued for?



FORM C

Original 107

TREE AND TIMBER DECREE, 1974  
NRCD 273

No. 12788

Certificate of Registration of a Property Mark

This Certificate expires on: 31<sup>ST</sup> DECEMBER, 2017

Issued for Locality: E.1, W.1, E.5, W.5, C.1, B.9, E.4, W.2 TUC No: .....

Forest District: A.8: MPRAEBO, JULABESO, ODA, ASANKA Stool: .....

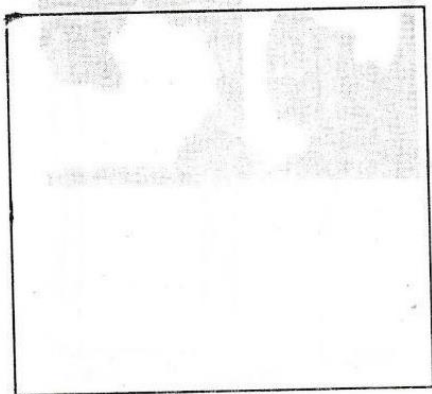
DUMKWA, GOASU, BEGORO, WILAKUSU, BEKWASI  
(CERTIFIED TRUE COPY OF APPROVED YIELD ATTACHED)

I Hereby Certify that the following Property Mark was registered by me on

the 6<sup>TH</sup> day of JULY 2017

in the name of .....

for the trees listed in the attached yield.



Date: 6<sup>TH</sup> JULY, 2017

Signed: *[Signature]*  
Executive Director  
Forest Services Division

BEKWASI  
Receipt No. REC 601961 of 28/06/2017

Copies fee paid 100.00

- 1. (Orig.) Producer
- 2. (Dup.) TIDD
- 3. (Trip.) RM
- 4. (Quard) DM
- 5. (Quint) Book / Reference

Contracts of Sale to be permitted only from the approved yield.

## Example 4: Approved Yield (TUC), with Restricted Species Permit

**Applicable to:** All Timber felling rights holders (Valid registered property mark certificate holders)

**Exemption:** Submerged Timber permit holders: 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 and permit for restricted species in the case of on-reserve forests and yield markings for off-reserve forests are to ensure that the number 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 includes: the date the yield is approved, the species name, 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 Regional Forest Manager. The yield document bears the stamp of the issuing Regional FSD office and the signature of the Regional FSD Manager

**Holder of document:** Timber Felling Rights Holder (TUC and Salvage permit holders)

**Document issued by:** Regional Offices of the FSD of the FC

**Signature/Seal required by:** Regional Manager of FSD of FC

**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 bears the stamp of the Regional FSD office and is it signed by the Regional FSD Manager?
- Is the number of stems and location of the yield summary the same as contained in the covering letter?



# FOREST SERVICES DIVISION FORESTRY COMMISSION

EL: 03322-28216/28484

AX: .....

MAIL: .....

RY REF No: 917 S 25B/H2

OUR REF: .....



DUNKWA FORESTRY OFFICE  
P.O. BOX DW 52  
DUNKWA-ON-OFFIN

30<sup>th</sup> September, 2016

THE RANGER ✓  
I/C WAMASO RANGE  
DUNKWA

Dear Sir,

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

*RMSC Director's Ref Nos. FMU27/V10/11&12 of September 28, 2016  
RM Ref. No. TC.58.V3/27 of September 29, 2016*

Reference is made to the above quoted letters giving approval to Messrs  
Company Limited to harvest trees in  
Reserve. of their TUC area in Bonsa Ben Forest

**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:**

- i. No other tree is felled outside the yield approved for the company.
- ii. 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  
DUNKWA FOREST DISTRICT

CC:

.....  
The Chief Ranger  
i/c Issuance of LMCC's  
**Twifo Praso**

## Example 5: Tree Information Form (TIF)

**Applicable to:** Entities involved in logging (Property Mark holders)

**Exemption:** Trees felled from Plantations have their TIF and LIF replaced with the Plantation Production Certificates (PPC)

**Purpose and content of document:** The TIF is required to capture all the true measured merchantable volume of the tree (s) immediately after felling and to be used as a basis for calculating stumpage fees. Contents of the TIF include: the company name, property mark, compartment number, forest district, locality mark, stool landowner, district assembly, stock survey number, tree number, tree species trade name and code, and tree measurement or dimensions including length, diameter, and volume. It has a space for providing the reference number of the related permit, pre-felling inspection or yield. The form also has a second part for providing the summary of species, number of trees and volumes. It is embossed with the official logo and hologram of the Forestry Commission of Ghana.

**Holder of document:** Entities involved in felling/ logging. (Property Mark Holders)

**Document issued by:** Forest Services Division of the Forestry Commission of Ghana.

**Signature required by:** Both the Ranger Supervisor of the Forest Services Division of the Forestry Commission and the representative of the logging entity (contractor) as having agreed to the measurements.

**Key considerations when checking the document:**

- Is the name and the property mark on the TIF same as the logging entity with the timber rights
- Is the reference number for the permit or yield provided?
- Is the Tree Information Form embossed with the official logo of the Forestry Commission of Ghana?
- Is the forest district, locality mark, stool landowner, and district assembly coherent?
- Are the tree stock numbers of logs on the form found in the approved yield?
- Is the document signed by the range supervisor and the logging entity's representative (contractor) as agreeing to the measurements?
- Do the summary volumes agree?



Original - Contractor's Copy

Forest Services Division

FC

0088584

### TREE INFORMATION FORM

Company/Applicant \_\_\_\_\_

Properly Mark \_\_\_\_\_

Location \_\_\_\_\_

Reference No. (Permit/Pre-felling inspection/Yield) \_\_\_\_\_

Forest District	Locality Mark	Stool Landowner	District Assembly

Service Code	Stock Survey No OR Tree Count No	Cont. Tree No.	Species		Tree Length (m)	Diameter (cm)		Volume (m <sup>3</sup> )
			Trade Name	Code		d <sub>0</sub>	d <sub>1</sub>	
TOTAL:								

Summary

Species Code	Species trade Name	No. of trees recorded	Volume (m <sup>3</sup> )
TOTAL:			

Range Supervisor's Name

*[Handwritten Signature]*

Signature

*[Handwritten Signature]*

Date

## Example 6: Log Information Form (LIF)

**Applicable to:** Entities involved in logging (Property Mark holders)

**Exemption:** Trees felled from Plantations have their TIF and LIF replaced with the Plantation Production Certificates (PPC)

**Purpose and content of document:** The Log Information Form is prepared by the Logger and submitted to the District Manager of the Forest Services Division as an application for Log Measurement Conveyance Certificate. The LIF ensures that all logs produced from a tree felled are numbered and provides the linkage to the TIF and the LMCC. It provides the volumes which enable the reconciliation with the tree volumes on the TIF to inform the decision on the issuance of the LMCC. The TIF and LIF volume difference of more than 20% is not to be issued with an LMCC without finding out the reasons for the difference

Contents of the LIF include the company name, property mark, compartment number, forest district, locality mark, stool landowner, district assembly, forest reserve code, stock survey number, tree number, tree species trade name and code, and log measurement or dimensions including length, diameter, and volume. There is also a space for referencing the permit, pre-felling report or the yield. It has a serial number and embossed with the official logo and hologram of the Forestry Commission of Ghana.

**Holder of document:** Entities involved in logging and transport of logs for processing.

**Document issued by:** Issued by the Forest Services Division of the FC but completed by the representative of the logging entity

**Signature required by:** Signed by the representative of the timber logging entity (contractor)

### Key considerations when checking the document:

- Is the Log Information Form embossed with the official logo and hologram of the Forestry Commission of Ghana?
- Is the property mark holder the same as the entity that prepared the Log Information Form?
- Are the forest district, locality mark, stool landowner, and district assembly coherent?
- For the same tree stock number, is the total volume of logs on the LIF less or more than the tree volume on the Tree Information Form by not less than 20%?
- Is it signed by the representative of the logging entity and dated?



QUADRUPPLICATE District Office Copy

Forest Services Division

FC



**LOG INFORMATION FORM 0069152**

Contractor/Applicant..... Property Mark.....  
 Location/Compartment.....  
 Reference No. (Permit/Pre-felling inspection/Yield).....

Forest: District	Locality Mark	Stool Landowner	District Assembly
------------------	---------------	-----------------	-------------------

Tree Serial No. (or official use)	Reserve Code	Stock Survey No OR Tree No.	Cont. Tree No.	Species		Log No	Log Length	Log Diameters (cm)				Volume (M <sup>3</sup> )
				Trade Name	Code			db <sub>1</sub>	db <sub>2</sub>	dt <sub>1</sub>	dt <sub>2</sub>	
1	2	3	4	5	6	7	8	9	10	11	12	13

Total No. of logs recorded

Total Volume ..... m<sup>3</sup>

Contractor's Name:

Signature

Date

(To be completed and submitted by logger to the DM as an application for conveyance certificate)

**THIS IS NOT A PERMIT TO FELL TREES OR CONVEYANCE CERTIFICATE**

## Example 7: Plantation Production Certificate (PPC)

**Applicable to:** Entities involved in logging (Property Mark holders)

**Exemption:** None

**Purpose and content of document:** The Plantation Production Certificate (PPC) combines the purpose and requirements of the TIF and the LIF into a single document. It captures the volume for the calculation of related fees and as basis for applying for conveyance certificate for transport of logs from harvested trees.

It contains the name of the timber rights holder/contractor, its property mark and the forest district. It contains the number for the log, its length, diameter and volume. It provides information on the species, the reserve code, number of logs and space for referencing the contract/permit. Just like the TIF, this is prepared and signed by the range supervisor of the FSD and confirmed by the representative of the logging entity's representative in signature and date. It has a serial number and embossed with the official logo and hologram of the Forestry Commission.

**Holder of document:** Entities involved in logging and transport of logs for processing.

**Document issued by:** the Forest Services Division of the Forestry Commission

**Signature required by:** Signed by the Range Supervisor of the FSD and the representative of the timber logging entity (contractor)

**Key considerations when checking the document:**

- Is the certificate embossed with the official logo and hologram of the Forestry Commission of Ghana?
- Is the property mark holder the same as the entity that prepared the Log Information Form?
- Is it signed by the Range supervisor and the representative of the logging entity and dated?



## Example 8: Tax Clearance Certificate

**Applicable to:** All business entities

**Exemption:** None

**Purpose and content of document:** The Tax Clearance Certificate (TCC), gives assurance that person/entity has paid the tax liabilities up to the period specified on the certificate. The TCC is applied for and issued for a specific purpose. For example, in the case of forestry during the application for TUC, renewal of Property Mark etc. The TCC bears the unique Tax Identification Number (TIN) of the person/entity, the name and address, the business type, the tax assessment year, the purpose for the issuance of the certificate, the certificate serial number, the date of issue, the expiry date, the issuing GRA office, and the signature of the GRA Commissioner General or his/her assignee among others.

**Holder of document:** Business entities without tax liabilities

**Document issued by:** the Ghana Revenue Authority (GRA)

**Signature/Seal required by:** Assignee of the Commissioner General of GRA.

**Key considerations when checking the document:**

- Is the name on the certificate the same as the entity?
- Is the TIN on the certificate that of the entity/person?
- Does the certificate bear the GRA logo and the hologram?
- Was the certificate valid in terms of the expiry date indicated on it at the time of the property mark renewal?
- Is the purpose for the issuance of the certificate for renewal of property mark?
- Is the certificate signed





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 

--	--	--



FOR THE COMMISSIONER-GENERAL OF THE GHANA REVENUE AUTHORITY

## Example 9: Factory Inspectorate Certificate

**Applicable to:** All factories, offices and shops (including timber processing facilities and offices)

**Exemption:** None

**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 31<sup>st</sup> 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 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 certificate.

**Holder of document:** All factories, offices and shops (including timber processing facilities)

**Document issued by:** Department of Factories Inspectorate, Ministry of Employment and Labour Relations

**Signature/Seal required by:** Chief Inspector of factories

**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?

CERTIFICATE No. 2/02/3802



FACTORIES, OFFICES AND SHOPS ACT, 1970  
(ACT 328)

# *Certificate of Registration*

*I hereby certify that*

the factory named below has been duly registered in pursuance of  
section.....<sup>3</sup>.....of 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.....<sup>17TH</sup>..... day of ..... JANUARY .....2017.....

THIS CERTIFICATE EXPIRES ON 31ST DECEMBER, 2017.

# Example 10: Personal Protection Equipment (PPE) Distribution List

**Applicable to:** All forestry business entities

**Exemption:** None

**Purpose and content of document:** Business entities are required by Part XV Section 118 Subsection 2 (e) of the Labour Act 2003 (ACT 651) to supply and maintain at no cost to the worker Personal Protective Equipment (PPE) (among other safety appliances) and instruct the workers in the use of the equipment. A PPE Issue or Distribution List provides evidence of PPE supply to workers. Contents of PPE Issue or Distribution List include names, department and signature of recipients as well as the date, the type of PPE issued and quantities received.

**Holder of document:** Forestry business entity

**Document issued by:** Forestry business entity

**Signature/Seal required by:** Individual workers or heads of departments

**Key considerations when checking the document:**

- Have recipients of PPEs signed?
- Is the department of the recipient specified?
- Are the dates of issue specified?
- Are the types and quantities of PPEs issued specified?

# SAFETY MATERIALS SUPPLY SHEET

Date: 16/09/17

	Name	Dept	Boots	Apron	Goggles	Signature
44	Names removed	Forklift	1	1	1	
42		"	1	1	1	
					1	1
43		Fitches cleaners Cel				
43		4	1			
42		4	1			
42		4	1			Sty.
42		Magazine	1	1		
		"	3	1		
		Boiler				
43		4				
40		4				
40		4				

**Note:**

Any worker found NOT wearing the Personal Protective Equipment will be dismissed after two warnings; Union and Supervisors to be responsible

# Example 11: Social Security and National Insurance Trust (SSNIT) Clearance Certificate

**Applicable to:** All forestry business entities employing workers

**Exemption:** None

**Purpose and content of document:** The SSNIT clearance certificate certifies that the entity to whom it is issued has paid all social security contributions including any penalties up to a specified date, submitted all contribution reports and fulfils all other obligations under the National Pensions ACT 2008 (Act 766) as at the date of issue of the 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 which issued the certificate, the date of issue, the expiry date, the entity to which it is issued, the nature of business, business registration number, tax identification number, business address and location, telephone contact of the establishment and the contact person, the number of workers of the establishment. It is signed for by the branch manager for the Director General of SSNIT.

**Holder of document:** All business establishments

**Document issued by:** SSNIT Branch offices

**Signature/Seal required by:** The SSNIT Branch Manager for the SSNIT Director General

**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 organisation in other transactions?
- Does the name on it correspond with the entity and the TIN on its TCC, as well as the business registration number on the business registration certificate?
- Is the purpose for the issuance of the certificate the proof of compliance with legal timber requirements?
- Is the certificate signed by the SSNIT branch manager or high officer?



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 satisfactory arrangements to fulfill its obligations under Act 766~~

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

  
ALHASSAN A. MAHAMADU  
for: DIRECTOR GENERAL

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

# Example 12: Social Responsibility Agreement (SRA)

**Applicable to:** All entities felling timber from natural forest and non-private land plantations

**Exemption:** None

**Purpose and content of document:** The Social Responsibility Agreement (SRA) is required agreement to be signed by all TUC and non-private land plantation harvesting entities and fringe communities within 5km of their operation. This is to ensure that timber harvesting is conducted in a way that respects the rights of the communities and for the communities to benefit directly and financially from the exploitation of timber resources from their area. The process is facilitated by the FSD. The SRA obligates the Contractor/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 timber that is harvested. It also stipulates the manner in which the company is expected to operate to ensure that timber operations are conducted with due respect to the rights of the communities inside and adjacent, their customs, beliefs, livelihoods and infrastructure.

**Holder of document:** Logging Company, TUC Holder or Contractor and Forest Fringe Community

**Document issued by:** Logging Company, TUC Holder or Contractor and Forest Fringe Community

**Signature/Seal required by:** Signatories differ from community to community but mostly, we have the signatures of the representative of the timber harvesting entity, representatives of the community and FSD official as a witness.

## 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?
- Was the community (or were the communities) 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 company or TUC holder have copies of the agreement?
- Was there any workplan developed for the SRA implementation?



**SOCIAL RESPONSIBILITY AGREEMENT FORM**

.....  
COMMUNITY and .....

This agreement is made this 23rd of May 2017 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 Nkwabeng Forest Reserve, which is situated within Bekwai Forest District in the Ashanti 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 GH¢1,535.00 out of the total sum of GH¢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 GH¢1,535.00 out of the total sum of GH¢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.

- 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.

Company

Witness

For and on behalf of

Sign \_\_\_\_\_

Sign \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

Community I

Sign \_\_\_\_\_

Sign \_\_\_\_\_

Name \_\_\_\_\_

Name \_\_\_\_\_

---

## Example 13: Acknowledgement of Social Obligation Compliance

**Applicable to:** All entities felling timber from natural forest and non-private land plantations

**Exemption:** None

**Purpose and content of document:** Proof of honouring the terms of the SRA (Code of Conduct and Social Obligation). Proof of honouring of the SRA the terms include accrued SRA (5% of stumpage) for active operational area issued by Forest Services Division, bank payment slips or vouchers, documented acknowledgement of receipt of payments statements, reports on agreed community projects, and complaints and reports on company's and activities in the operational area.

**Holder of document:** Logging Company, TUC Holder or Contractor and Forest Fringe Community

**Document issued by:** Logging Company, TUC Holder or Contractor and Forest Fringe Community. And other sources.

**Signature/Seal required by:** Logging Company, TUC Holder or Contractor and Forest Fringe Community. And other sources.

**Key considerations when checking the document:**

- Is the accrued amount issued and endorsed by the Forest Services Division?
- Is the bank payment receipt covering the accrued SRA?
- Is the documented acknowledgement of receipt of payments statements signed by Community Representative?

ACKNOWLEDGEMENT OF SOCIAL OBLIGATION COMPLIANCE  
COMMUNITY  
FOREST RESERVE

We the undersigned Chief, Elders, Unit Committee Chairperson and the Assemblyman of the above named Community..... have received .....

.....

..... on behalf of the Community..... from  
in fulfillment of its social obligation in respect of .....

.....

(Signed on behalf of Community.....)

(Signed on behalf of Company-.....)

Sign .....

Sign .....

Name .....

Name .....

Title .....

Title .....

(Witness -.....)

Sign .....

Sign .....

Name .....

Name .....

Title .....

Title .....

Witness - Forest Service Division

Sign .....

Name .....

Title .....

Dated: ....., 2017

---

## Example 14: Export Permit

**Applicable to:** All timber exporters (sea and overland)

**Exemption:** Sample Export parcels (Not more than 1m<sup>3</sup>)

**Purpose and content of document:** It assures that timber for any particular export parcel has been inspected and met the required quality specified in the contract and the quantity or part of it but not more than contract quantity. It also indicates that the entity has registered with the TIDD as a timber exporter. It also assures that the relevant payment terms and exchange controls have been completed. This also 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 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 Exporter.

**Document issued by:** Timber Industries Development Division (TIDD of the Forestry Commission)

**Signature/Seal required by:** ...The exporter signs to confirm the information and the TIDD official also signs

**Key considerations when checking the document:**

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



REPUBLIC OF GHANA

MINISTRY OF FOOD AND AGRICULTURE  
PLANT PROTECTION & REGULATORY SERVICES DIRECTORATE  
(PLANT EXPORTATION REGULATIONS)

Original



PHYTOSANITARY CERTIFICATE

PC No: [NO.]

TO: Plant Protection Organisation(s) of CHINA

I. Description of Consignment

Name and address of Exporter.....

Declared name and address of Consignee.....

Number and description of packages.....

Distinguishing marks.....

Place of origin GHANA

Declared means of conveyance BY SEA

Declared point of entry SHANGHAI

Name of produce and quantity declared GHANA WAWA No.1 Common AND Select

K.D LUMBER

Botanical name of plants Triplochiton scleroxylon

This is to certify that the plants, plant products or other regulated articles described herein have been inspected and/or tested according to appropriate official procedures and are considered to be free from the quarantine pests specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non-quarantine pests.

They are deemed to be practically free from other pests.

II. Additional Declaration

xx xx xx xx

III. Disinfestation and/or Disinfection Treatment

Date..... Treatment FUMIGATION Chemical (active ingredient) ALUMINIUM PHOSPHIDE

Duration and temperature 168 HOURS AT 31°C

Concentration 3.0 GM/M<sup>3</sup> OF SPACE

Additional information.....

(Stamp of Organisation)



Place of issue TAKORADI PORT

Name of authorized officer.....

Date..... (Signature)

No financial liability with respect to this certificate shall attach to PPRSD or to any of its officers or representatives\*  
\*Optional clause

# Example 15: Log Measurement and Conveyance Certificate

**Applicable to:** All logging entities (Property Mark Holders) transporting logs.

**Exemption:** None

**Purpose and content of document:** Logs and other forest products such as carved canoes are issued with Log Measurement and Conveyance Certificate (LMCC) to assure that the true volumes of such products have been taken and captured on correctly on the related TIF and LIF. This assures legality of the operation up to this point and that, stumpage can be invoiced to the timber rights holder (contractor). It also assures that the vehicle transporting the products is to a large extent roadworthy, the products are transported at the right time of the day (within 6am-6pm on weekday or with authorization for transport at weekends), and that the destination of the logs/products is known. It is valid for 72 hours.

The contents of the LMCC include: the name of the timber rights holder (contractor), the property mark, the forest district, locality mark, reference LIF number, the registration number of the vehicle, driver's name and the destination of logs/forest products. It has a table which captures relevant log information. The document has a serial number and embossed with the FC official log and a hologram.

**Note:** There is a **plantation variant of the LMCC**. The only difference with the classic LMCC is that the table capturing log information has only a column for the midpoint diameter.

**Holder of document:** The property mark holder/Timber rights holder ("Contractor")

**Document issued by:** FSD District office

**Signature/Seal required by:** 1) FSD official authorizing the transport 2) the property mark holder/timber rights holder ("contractor") and 3) TIDD official inspecting the load and the transport documentation

**Key considerations when checking the document:**

- Does it contain the official FC logo and a hologram?
- Is the LMCC valid (Is it used within 72 hours of authorisation)?
- Are the reference TIF numbers given for each log
- Is the company name on it the same as the property mark holder/timber rights holder ("contractor")?
- Is it signed and dated by the FSD and TIDD officials?

Note that the Lumber Inspection Certificate (LIC) and the Veneer Inspection Certificates (VIC) are needed for the conveyance of lumber and veneer products from one place to another within the country and are required for the application for Export permit for the export of these products.



**LOG MEASUREMENT AND CONVEYANCE CERTIFICATE**

Contractor's Copy - White  
 TIDD Copy - Blue  
 RM- FSD Copy - Pink  
 Contractor's Copy - Yellow  
 Book Copy - Green

0021401

BR 0021401



Contractor.....  
 Property Mark.....  
 Forest District.....  
 Locality Mark.....  
 L.I.F.Ref. No.....

Driver's Name.....  
 Vehicle Reg. No.....  
 Destination.....  
 Check Point.....  
 Sawmill.....

TIF Ref No.	Reserve Code	Compt. No.	Stock No.	CONTRACTORS		SPECIES		DIAMETER(CM)						Length (M)	Vol. (M3)	Defects	Grade
				Tree No.	Log No.	Name	Code	DB1	DB2	DB	DT1	DT2	DT				

These logs have been measured by the Property Mark Holder and approval to transport them is hereby granted.  
 Authorised FSD Officer

I HEREBY CERTIFY that the measurements of the logs enumerated above have been duly taken and computed by me.  
 Property Mark Holder/Agent

These logs have been duly checked and certified for processing.  
 Authorised TIDD Officer



Name .....  
 Signature .....  
 Date of Issue .....  
 Expiry Date .....

Name .....  
 Signature .....  
 Date .....

Staff Number .....  
 Name .....  
 Signature .....  
 Date .....





## Example 16: Phytosanitary Certificate

**Applicable to:** Exporters of plants

**Exemption:** None

**Purpose and content of document:** The phytosanitary certificate assures that, the export parcel covered by the certificate does not have any pests and diseases of quarantine importance. The Plant Protection and Regulatory Services Directorate (PPRSD) of the Ministry of Food and Agriculture (MoFA) conducts export inspection and issues phytosanitary certification of plants. The contents of the phytosanitary certificate include Ghana's Coat of Arms, phytosanitary certificate number, seal of MoFA, destination of export, name and address of exporter, name and address of consignee, number and description of packages, distinguishing marks, name of product and quantity declared, date of disinfection treatment, type of treatment, active ingredient in chemical used for treatment, place of issue, name and signature of authorized officer, date and stamp of the Plant Protection and Regulatory Services Directorate.

**Holder of document:** Exporting Entity (Property Mark Holder)


**Document issued by:** The Plant Protection and Regulatory Services Directorate (PPRSD) of the Ministry of Food and Agriculture

**Signature/Seal required by:** The Plant Protection and Regulatory Services Directorate (PPRSD) of the Ministry of Food and Agriculture

**Key considerations when checking the document:**

- Is the certificate stamped by the Plant Protection and Regulatory Services Directorate (PPRSD) of the Ministry of Food and Agriculture?
- Is the name of the exporter the same as the entity exporting/Property Mark Holder?
- Are the quantity and product description the same as on the export permit?

MVG/MON/01/2016  
MVG/MON/02/2017

  
 REPUBLIC OF GHANA

Original

MINISTRY OF FOOD AND AGRICULTURE  
 PLANT PROTECTION & REGULATORY SERVICES DIRECTORATE  
 (PLANT EXPORTATION REGULATIONS)

PHYTOSANITARY CERTIFICATE

PC No: 0007441

TO: Plant Protection Organisation(s) of .....

**I. Description of Consignment**

Name and address of Exporter .....

Declared name and address of Consignee .....

Number and description of packages 3x40' CONTS. SIC 60 PALLETS (16,413 SHEETS)

Distinguishing marks .....

Place of origin GHANA

Declared means of conveyance BY SEA PER MV VIRGINIA TRADER

Declared point of entry LA SPEZIA

Name of producer and quantity declared MIXED SLICED VENEER  
84374.000 KGS

Botanical name of plants N/A

This is to certify that the plants, plant products or other regulated articles described herein have been inspected and/or tested according to appropriate official procedures and are considered to be free from the quarantine pests specified by the importing contracting party and to conform with the current phytosanitary requirements of the importing contracting party, including those for regulated non-quarantine pests.

They are declared to be practically free from other pests.

**II. Additional Declaration**

XX XX XX XX XX XX

**III. Disinfestation and/or Disinfection Treatment**


Date 27<sup>th</sup> JUNE, 2017

Treatment FUMIGATION Chemical (active ingredient) ALUMINIUM PHOSPHIDE

Duration and temperature 168 HOURS AT 21°C

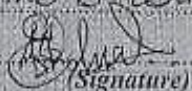
Concentration 3.0 GMS/M<sup>3</sup> OF SPACE

Additional information XX XX XX XX XX

Stamp of Organisation) 

Place of issue TAKORADI PORT

Name of authorized officer RICHARD B. EDUAH

Date 4<sup>th</sup> JULY 2017  (Signature)

No financial liability with respect to this certificate shall attach to PPRSD or to any of its officers or representatives\*  
\*Optional clause

---

## Example 17: CITES Export Permit

**Applicable to:** Exporters of species on CITES List

**Exemption:** None

**Purpose and content of document:** All exporters of wood and wood products from tree species that are on the CITES (Convention on International Trade in Endangered Species of Wild Fauna and Flora) species list require CITES Permit. All exporters of *Pericopsis elata* 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 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:** Exporters of species on CITES List

**Document issued by:** Wildlife Division of the Forestry Commission of Ghana

**Signature/Seal required by:** Wildlife Division of the Forestry Commission of Ghana

**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?

**CITES** CONVENTION ON  
INTERNATIONAL TRADE IN  
ENDANGERED SPECIES OF  
WILD FAUNA AND FLORA

PERMIT / CERTIFICATE No: **018885**

EXPORT  
 RE-EXPORT  
 IMPORT  
 OTHER:

Original  
2. Valid until

3. Importer (name and address)  
4. Exporter (name and address.)

3a. Country of import  
5. Special conditions  
6.

a. This permit is valid for six months from the date of issue  
b. This permit is not transferable  
c. Shipment is to be made in a single consignment  
d. Possession of this permit does not exempt the holder from compliance with other laws relating to the export of animals and trophies  
e. Your attention is drawn to the Wildlife Conservation Regulation, 1971 (L.I 685) and its amendments copies of which may be examined at the office of issue of this permit  
f. For live animals, this permit or certificate is only valid if the transport conditions conform to the Guidelines for Transport of Live Animals or, in the case of air transport, to the IATA Live Animals Regulations.  
g. Other conditions

5a. Purpose of the transaction (see reverse) | 5b. Security stamp N°

**Wildlife Division  
(Forestry Commission)  
P. O. Box M.239  
Accra  
Ghana, West Africa  
Tel 233-21-664654, 662360  
Fax 233-21-666476  
E-mail: wildlife@ncs.com.gh**

7/8. SCIENTIFIC NAME (genus and species) AND COMMON NAME OF ANIMAL OR PLANT	9. Description of specimens, including identifying marks or numbers (age/sex if live)	10. Appendix No. and source (see reverse)	11. Quality (Including unit)	11a. Total exported Quota
7/8.	9.	10.	11.	11a.
12. Country of origin*   Permit No.   Date	12a. Country of last re-export   Certificate No.   Date		12b. No. of the operation ** or date of acquisition ***	
7/8.	9.	10.	11.	11a.
12. Country of origin*   Permit No.   Date	12a. Country of last re-export   Certificate No.   Date		12b. No. of the operation ** or date of acquisition ***	
7/8.	9.	10.	11.	11a.
12. Country of origin*   Permit No.   Date	12a. Country of last re-export   Certificate No.   Date		12b. No. of the operation ** or date of acquisition ***	
7/8.	9.	10.	11.	11a.
12. Country of origin*   Permit No.   Date	12a. Country of last re-export   Certificate No.   Date		12b. No. of the operation ** or date of acquisition ***	

13. THIS PERMIT IS ISSUED BY:  
Place \_\_\_\_\_ Date \_\_\_\_\_  
Security stamp, signature and official seal

14. EXPORT ENDORSEMENT: | 15. Bill of Lading/Air Waybill Number:

Block	Quantity
A	
B	
C	
D	

Port of Export \_\_\_\_\_ Date \_\_\_\_\_ Signature \_\_\_\_\_ Official stamp and title \_\_\_\_\_

CITES PERMIT / CERTIFICATE N°

## 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.

NEPCon | [info@nepcon.org](mailto:info@nepcon.org) | [www.nepcon.org](http://www.nepcon.org)