

# Practical guide to conducting due diligence of tropical timber products

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## REPUBLIC OF CONGO

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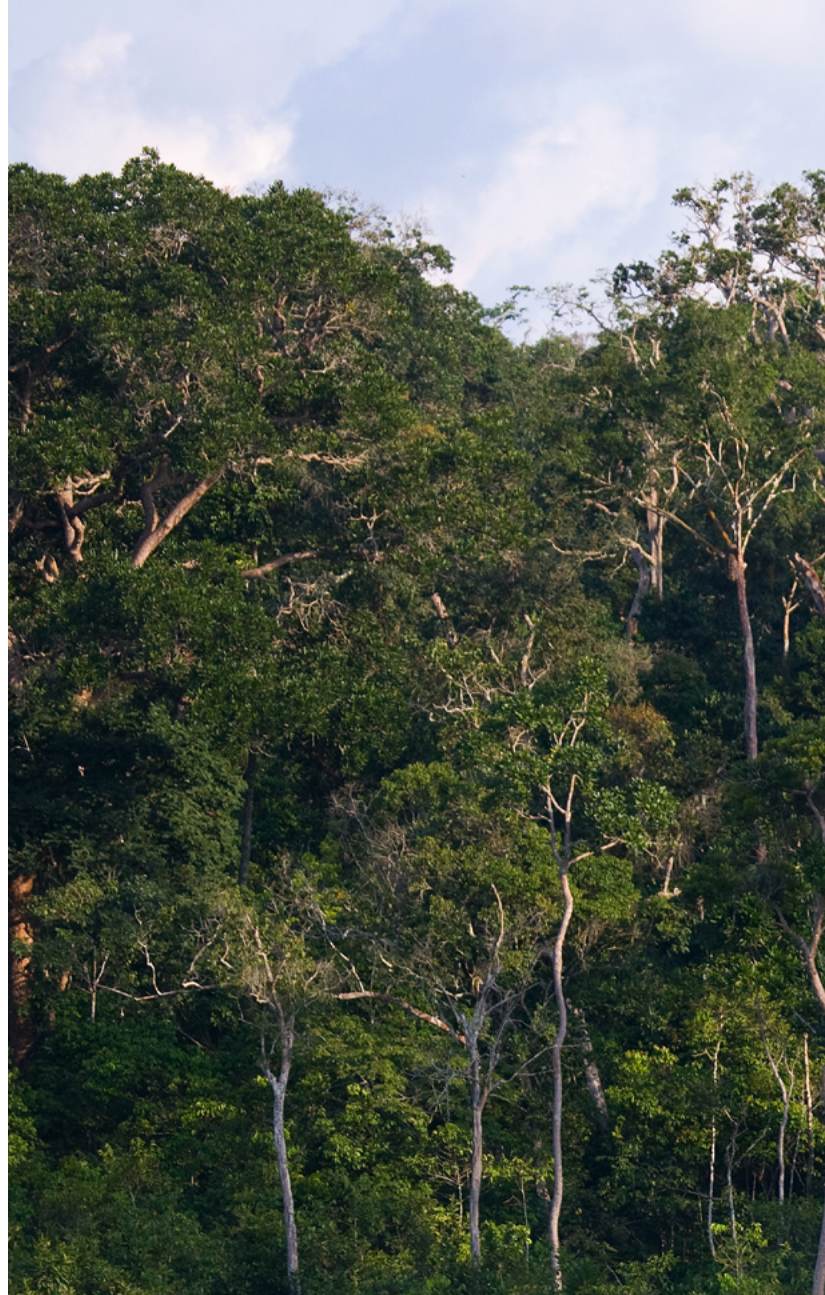


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# INTRODUCTION



**The illegal production and trade of tropical timber is one of the main drivers of environmental degradation worldwide, leading to loss of habitats and biodiversity, greenhouse gas (GHG) emissions, human rights abuses and corruption.**

The enforcement of legality by some countries (e.g., the EU Timber Regulation – EU TR<sup>1</sup>, the US Lacey Act 2008<sup>2</sup> and Australia’s Illegal Logging Prohibition Act<sup>3</sup>) requires traders and operators to conduct their own due diligence on the timber they import into these markets<sup>4</sup>. In parallel, initiatives such as the EU’s Forest Law Enforcement, Governance and Trade (FLEGT)<sup>5</sup> have helped to increase capacity to implement these laws.

In order to comply with the EU TR requirements, for instance, timber importers must conduct a due diligence following a 3-step process<sup>6</sup>:

- Gather information about timber acquired, including country of source, supplier, species, and documentation.
- Risk assessment of the timber product and its supply chain.
- Risk mitigation. If risk of illegality is identified, measures need to be put in place to minimise it, including obtaining additional information and/or engaging third party verification.

The ability to conduct due diligence, however, is hindered by various barriers. Firstly, the legislative system of some countries can be extremely complex, with hundreds of

1 [http://ec.europa.eu/environment/forests/timber\\_regulation.htm](http://ec.europa.eu/environment/forests/timber_regulation.htm)

2\_ The Lacey Act of 1900 is a law in the USA that bans trafficking in illegal wildlife. In 2008, the Act was amended to include plants and plant products such as timber and paper ([www.aphis.usda.gov/aphis/ourfocus/planthealth/import-information/SA\\_Lacey\\_Act](http://www.aphis.usda.gov/aphis/ourfocus/planthealth/import-information/SA_Lacey_Act)).

3\_ The Australia Illegal Logging Prohibition Act was designed to support the trade of legal timber into the Australian market - [www.agriculture.gov.au/forestry/policies/illegal-logging](http://www.agriculture.gov.au/forestry/policies/illegal-logging)

4\_ The US Lacey Act requires timber buyers to take due care in the selection of suppliers of timber products to be imported into the US ([www.fws.gov/international/laws-treaties-agreements/us-conservation-laws/lacey-act.html](http://www.fws.gov/international/laws-treaties-agreements/us-conservation-laws/lacey-act.html)). Similarly, the new EU Timber Regulation requires that operators (timber importers) conduct risk assessments and due diligence of their timber sources ([www.euflegt.efi.int/home](http://www.euflegt.efi.int/home)).

5\_ The FLEGT Action Plan aims to reduce illegal logging by strengthening the sustainability and legality of forest management, improving forest governance and promoting trade in legally produced timber ([www.flegt.org](http://www.flegt.org)).

6\_ Regulation (EU) N° 995/2010 of the European Parliament and the Council, article 6.

laws and documents located in different government agencies<sup>7</sup>. Once the legislation identified, it is difficult to determine which are the main documents that, in aggregate, demonstrate the legality of a given timber consignment. Once the documents obtained, they could be in foreign languages and difficult to interpret..

The objective of this practical guide is to summarise the main documents that need to be collected, and how to interpret them, in order to conduct due diligence of timber consignments to be imported from different countries into the US and European markets. It also provides a summary of the main risks associated with timber legality that the due diligence must address, for different countries.

For each of the jurisdictions analysed, this guide provides:

- A short description of the regulatory regime of each country;
- A list of the essential documents to be analysed;
- Facsimiles of these documents, highlighting what are the relevant information to be checked in each of them;

- An overview of the most frequent frauds in each jurisdiction.

This guide complements BVRio Due Diligence and Risk Assessment online system ([www.bvr.io/timber](http://www.bvr.io/timber)), an online system to assist timber traders in conducting the due diligence of individual timber consignments.

Given that this guide is not intended to provide a full review of the legislation, procedures, and documents related to timber extraction and processing activities in different locations, readers are recommended to familiarise themselves with the requirements of different countries. Good reviews of timber legislation can be found elsewhere<sup>8</sup>.

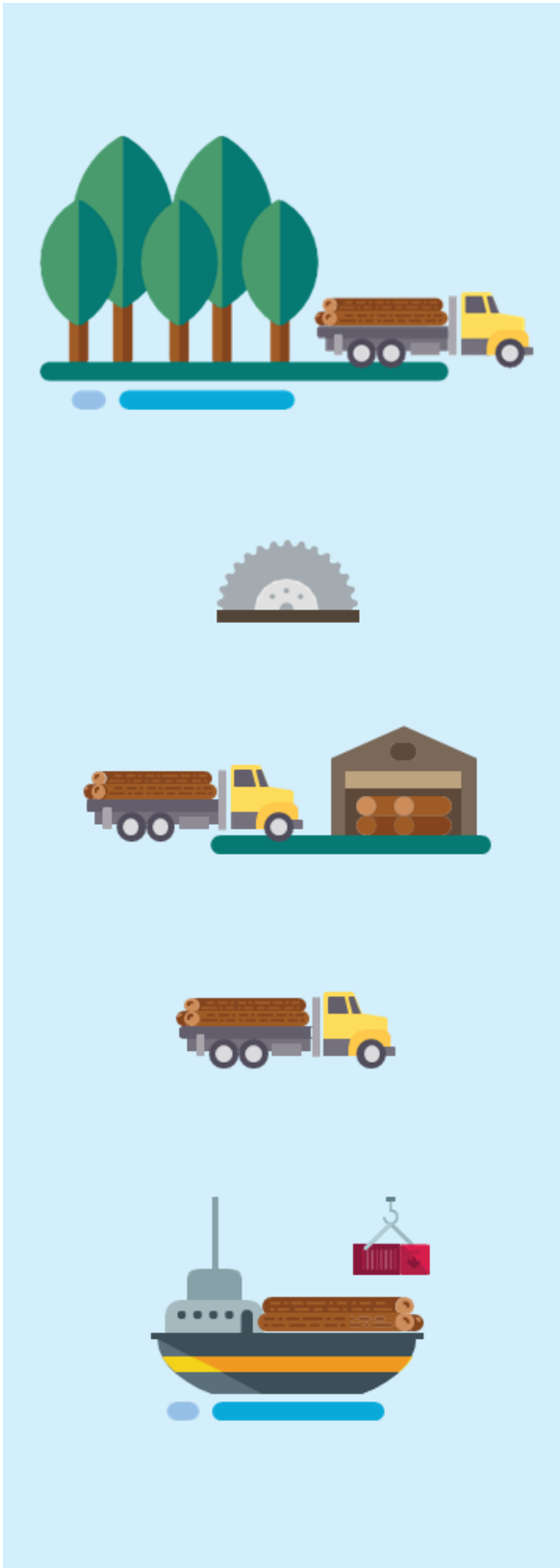
The objective of this guide and of BVRio Responsible Timber Exchange is to enable wood traders to screen out illegal timber from their supply base and, through demand-side pressure, help combat illegality in the sector.



<sup>7</sup> See, for instance, country reports available in NEPCon's Sourcing Hub (<http://beta.nepcon.org/sourcinghub>).

<sup>8</sup> See, for instance, NEPCon Sourcing Hub (<http://beta.nepcon.org/sourcinghub>), WRI Open Timber Portal, or the Timber Trade Portal of the European Sustainable Tropical Timber Coalition ([www.timbertradeportal.com](http://www.timbertradeportal.com)).

# CONCEPTUAL MODEL



**Irrespective of the country, a due diligence must, as a minimum, analyse documents and obtain evidence related to:**

## **1. The forest of origin and timber harvesting**

To identify where the timber product comes from, and whether the seller has the rights to extract timber. In most countries, logging activities require a logging permit.

## **2. Timber processing activities**

To determine whether sawmills and other processing facilities have the required licenses, and process timber according to legal requirements. A supply chain could, in some cases, include a series of processing activities in different locations, and the due diligence should include all of them.

## **3. Trading activities**

To ascertain whether companies have the licenses and documentation required to trade timber. The due diligence should analyse the export licenses to determine whether the products and species can be exported.

## **4. Timber transportation**

Where gathering these documents allows the traceability of timber along the various production sites of the supply chain, from forest of source to final buyer.

It is often the case that this set of documents contains sufficient information to demonstrate the legality of the timber and its traceability to the forest of source. In some cases supplementary documents may be required to meet additional requirements of specific countries.

# MAIN TYPES OF FRAUDS



Different types of fraud and contravention of forest laws are used by unscrupulous operators worldwide to obtain and trade illegal timber. While some of these frauds are specific to the peculiarities of each individual country, in general they fall within the following categories<sup>9</sup>:

1. Illegalities related to the allocation of timber rights: i.e., granting/obtaining rights of timber harvesting without following due processes envisaged in the legislation.
2. Illegal logging and timber theft: including logging without a permit; extraction of volumes higher than those authorised in the logging permits; and extraction of a different species mix from that specified in the permits (i.e. favouring the most valuable species).
3. Operational illegalities and/or irregularities at the forest, sawmills, or exporting activity: including contraventions of employment legislation, operations without valid licenses, adulterations of forest inventories to inflate the volume of valuable species authorised in the system, inflation of conversion rates at sawmills (to create credits for higher volumes of processed timber downstream), tax evasion, etc.

A recent review by Earthsight<sup>10</sup> grouped types of illegalities as follows:

- Illegalities associated with the right to harvest, including logging in areas without permits, illegal permit allocation, logging in protected areas;

9\_ See BVRio 2016: Using big data to detect illegality in the tropical timber sector. BVRio Institute, Rio de Janeiro. [www.bvrio.org/publicacoes](http://www.bvrio.org/publicacoes)

10\_ Earthsight 2017: Investigating illegal timber. A guidebook for activities and communities. [www.earthsight.org.uk](http://www.earthsight.org.uk)



- Operational violations, including violating terms of harvesting plans, violating terms of other permits, logging outside boundaries;
- Illegalities during transport, processing and trade, including export prohibition violations, tax evasion, CITES violations.

Additional information on types of fraud, approaches for investigating illegality, and methods for tracking timber products from source to end buyer are found elsewhere<sup>11</sup>. A due diligence should also include reviews of reports and information raised by NGOs and independent monitoring organisations<sup>12</sup>.

A summary of the main types of frauds prevalent in Republic of Congo is shown in this report.

<sup>11</sup> See, for instance,

- Greenpeace 2014: A crise silenciosa da Amazônia. Controle do setor madeireiro e 5 formas de fraudar o sistema ([http://chegademadeiralegal.org.br/doc/BR/controlado\\_madeireiro\\_5\\_formas\\_fraudar.pdf](http://chegademadeiralegal.org.br/doc/BR/controlado_madeireiro_5_formas_fraudar.pdf)) and other reports from the same series;
- Interpol and World Bank, 2010: Chainsaw project. An INTERPOL perspective on law enforcement in illegal logging;
- NEPCon Sourcing Hub (<http://beta.nepcon.org/sourcinghub>);
- European Sustainable Tropical Timber Coalition Timber Trade Portal ([www.timbertradeportal.com](http://www.timbertradeportal.com));
- Forest Trends, 2013: European Trade Flows and Risks. [www.forest-trends.org](http://www.forest-trends.org);
- Traffic country specific reports - [www.traffic.org/timber-trade/](http://www.traffic.org/timber-trade/);
- The Forest Trust: Guide to legality. Practical advice for timber producers, processors and exporters. [www.tft-forest.org](http://www.tft-forest.org);
- WRI, 2014: Sustainable procurement of wood and paper-based products. Guide and resource kit. [www.sustainablefor-estproducts.org](http://www.sustainablefor-estproducts.org);



- IUFRO 2017: Illegal logging and related timber trade.
- FAO 2016: Traceability. A management tool for enterprises and governments;
- Chatham House's Illegal Logging Portal - [www.illegal-logging.info](http://www.illegal-logging.info);
- Forest Legality Initiative's portal - [www.forestlegality.org](http://www.forestlegality.org);
- WRI and WBCSD's Forest Transparency Initiative (<http://alpha.foresttransparency.org/en/about/fti>);
- Earthsight's Timber Investigator - [www.timberinvestigator.info](http://www.timberinvestigator.info);
- FSC Global Forest Registry ([www.globalforestregistry.org](http://www.globalforestregistry.org)).

<sup>12</sup> See, for instance, EIA's country specific reports (<https://eia-international.org/report-category/forests>), or independent monitoring organisations (e.g., guide. REM: Independent monitoring. A practical guide. [www.rem.org.uk](http://www.rem.org.uk)).





## Forest legislation and enforcement agencies

In the Republic of Congo, the **Forest Code** is the legislation that determines the fundamental principles of organisation and management of the 223,340 sq. km of national forests. In July 2020, Law N° 33-2020 on the Forest Code received presidential approval and replaced and repealed the previous Forest Code (based in Law N°16-2000 and Law N° 14-2009). The revision of this legislation started on 2012 and it is now the legislation that regulates the country's forests and also sets the rules for the exploitation and marketing of forest products.

The text aims primarily to establish an appropriate legal framework to ensure the conservation and sustainable management of forests, on the basis of rational management and participatory management of resources. It also establishes an independent structure to manage a national forest certification system aligned with international standards<sup>13</sup>, with further and more specific regulations still to come regarding this structure.

Because the current Forest Code has been recently approved, **its implementing regulations are still being developed**. In addition, the provisions of this legislation are **not retroactive**. Therefore, all companies with exploitation titles granted under the previous Forest Code still **abide by previous regulations** at least during the adaptation period (3 years)<sup>14</sup>, and until the new implementing regulations are approved. In this context, this guide is also including stipulations under previous legislation, such as Decree 2002-437 (December 2002).

13\_ Article 70 of the Forest Code Law N° 33-2020

14\_ Article 254 of the Forest Code Law N° 33-2020

The main authority that proposes and implements the forest policy is the general management of the **Ministry of Forest Economy (Ministère De l'Économie Forestière - MEF)**<sup>15</sup>. The MEF implements and enforces the Forest Code through the **Economic Forest General Office (Direction Générale de l'Économie Forestière – DGEF)**, as well as the other related departments of Studies and Planning, Cooperation, Communication and the Forest Fund<sup>16</sup>.

Under its supervision, another agency operates the control of forest products export: the **Forest Products Export Control Office (Service de Contrôle des Produits Forestiers à l'Exportation - SCPFE)**. It is the responsibility of the SCPFE to inspect the wood and non-wood forest products intended for export, as well as control and monitor all the export processes including the management and publication of related statistics<sup>17</sup>.

Forests are either private or state-owned, with the majority of the forested territory state-owned. State-owned forests are divided into either permanent or non-permanent forest<sup>18</sup>. Protected forests and those that have not been classified are part of the non-permanent state forests<sup>19</sup>. Permanent forests include (i) forests in the

private domain of the state, (ii) forests of public legal entities and (iii) community forests<sup>20</sup>. These are subject to a classification by decree taken by the Council of Ministers. Forests in the private domain are natural forests and plantations that are on private land, belonging to natural persons, individually or in joint ownership, or legal people governed by private law.

Near 75% of the Congolese forest is permanent forest, of which 14.4 million hectares is currently allocated as forest concessions<sup>21</sup>. The average area allocated to an operator is nearly 400,000 hectares, but there is a significant variation. Permanent forests are technically divided into Forest Management Units (FMUs) according to forest characteristics, natural boundaries and administrative districts<sup>22</sup>. The FMUs can be designated for management, protection, conservation, restoration or production.

Regarding conservation legislation and treaties, the Republic of Congo signed the Treaty on the Conservation and Sustainable Management of Forest Ecosystems in Central Africa and is part of the Central African Forests Commission (COMIFAC) established in 2005. Its goal is to sustainably manage the forests of Central Africa and to protect the rights of people that rely on forest resources. The Republic of Congo ratified the Convention on Biological Diversity (CBD) in 1996 and the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) in 1983.

The Republic of Congo signed a Voluntary Partnership Agreement (VPA) on Forest Law Enforcement, Governance and Trade (FLEGT) with the European Union in 2010, which entered into force in 2013. By signing the agreement, the Congolese government committed to ensuring that its entire timber sector meets the FLEGT legality and traceability requirements through the establishment of a Legality Assurance System (LAS).

15\_ Article 4 of the Forest Code Law N° 33-2020

16\_ Ministry of Forest Economy website (<http://www.mefdd.cg/le-ministere/directions-rattachees/>)

17\_ Forest Products Export Control Office website

18\_ Titles 2 and 3 of the Forest Code Law N° 33-2020

19\_ Article 28 of the Forest Code Law N° 33-2020

20\_ Article 10 of the Forest Code Law N° 33-2020

21\_ ATIBT (2019) *Statement of players in the private sector of the woodindustry in Congo*

22\_ Article 52 of the Forest Code Law N° 33-2020



### Main documents needed

Legality can be demonstrated through documentation that relates to the different steps of the supply chain of the forestry products. In line with the WWF GFTN-TRAFFIC Common Legality Framework, documentation that demonstrates legality should be related to the following principles:

- Access, rights of use and possession
- Harvesting regulations
- Transportation of logs and wood products
- Processing regulations
- Import and export regulations
- Environmental, conservation and social regulations
- Tax, fees, and royalties

The figure shown below summarizes the process and main documents needed along the supply chain. All of the steps and corresponding documents are further explained in the next sections.

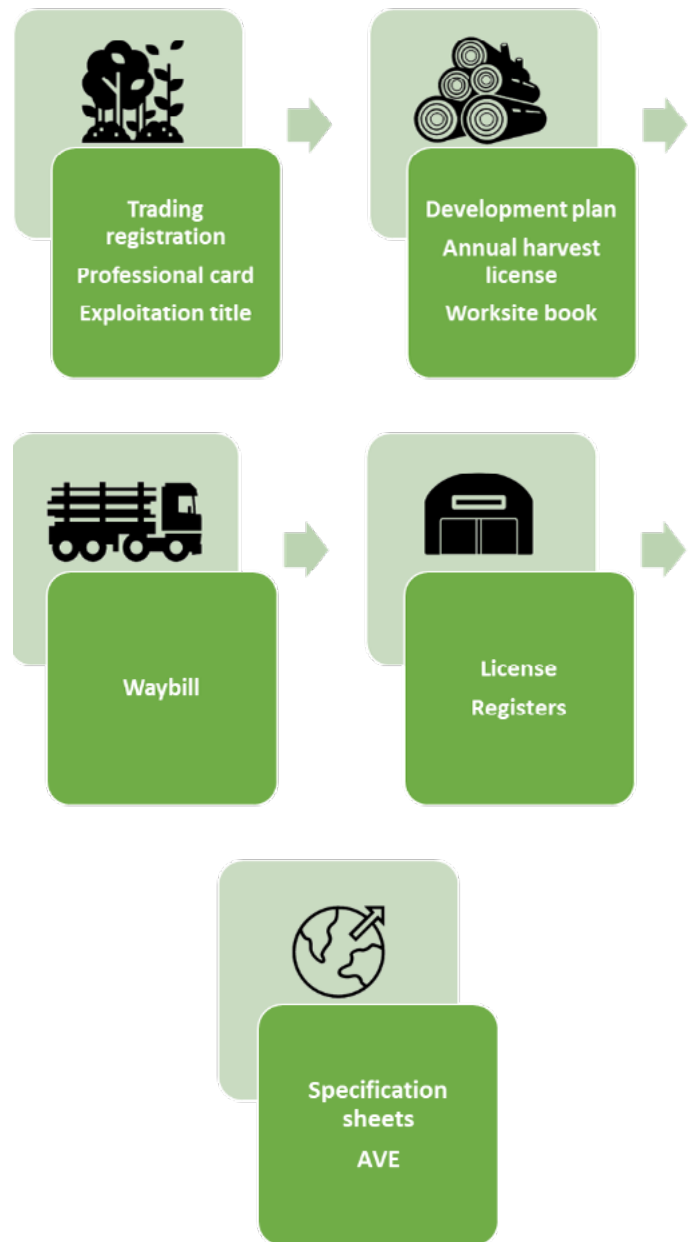


Figure 1. Documents along the supply chain

## ACCESS, RIGHTS OF USE AND POSSESSION

The allocation of the main exploitation titles is done following an invitation to tender launched through an order from the MEF. Exploitation titles can only be allocated to companies with, among other requirements, a **trading registration (*registre du commerce et du crédit mobilier*)**<sup>23</sup>, **logging and sawmill approval (*agrément d'exploitation et de sciage de bois*)** and a **professional identity card (*carte d'identité des professionnels du bois et de la forêt*)** approved by the MEF that certifies the person as a forestry professional<sup>24</sup>. Title holders have the right to collect limited quantities of forest products, and exploitation titles are granted only to companies incorporated under the Congolese laws. Foreign private companies wishing to carry out logging activities in Congo must, therefore, establish subsidiaries in accordance with Congolese law. Furthermore, logging companies with foreign capital should open their share-capital to Congolese citizens<sup>25</sup>.

The main exploitation titles are the following<sup>26</sup>:

- **General Management and Transformation Agreement (*convention d'aménagement et de transformation*):** Confers its holder the rights to extract annual limiting quotas of species from a FMU with the commitment of processing the logs in an industrial unit of its ownership and executing silvicultural work. The duration of this agreement cannot exceed 30 years and it is negotiated with the MEF but approved by the Council of Ministers<sup>27</sup>. It usually covers large forest concessions.
- **The Valuation Agreement for Timber Plantation (*convention de valorisation des bois de plantation*):** Confers its holder the right to take a defined volume of timber from a plantation that is on the private domain of the State. Its duration will depend on the cycle rotation of the species but can't exceed 20 years. The holder is obligated to regenerate the plantation. It is negotiated with the MEF but approved by the Council of Ministers<sup>28</sup>.
- **The Domestic Operating Permit (*permis de exploitation domestique*):** Confers its beneficiary the exclusive right to exploit the timber within an area that hasn't been classified. It is valid for a period not exceeding 3 years. It is approved by the MEF<sup>29</sup>.
- **Permits for Plantation Timber Cut (*permis de coupe des bois de plantations*):** Confers its holder the right to exploit trees from forest plantations, which are part of the state-owned forest estate. The validity of these permits is determined according to the number of trees to be collected and may not exceed six months<sup>30</sup>.
- **Special Permit (*permis spéciaux*):** Confers its holder the right to exploit forest products other than timber in specific quantities and places that are established in the permit<sup>31</sup>. It also

23\_ Article 157 of the Decree 2002-437

24\_ Article 48 of the Decree 2002-437

25\_ [www.timbertradeportal.com/countries/congo/#legality-profile](http://www.timbertradeportal.com/countries/congo/#legality-profile)

26\_ Article 101 of the Forest Code Law N° 33-2020

27\_ Article 117 of the Forest Code Law N° 33-2020

28\_ Article 118 of the Forest Code Law N° 33-2020

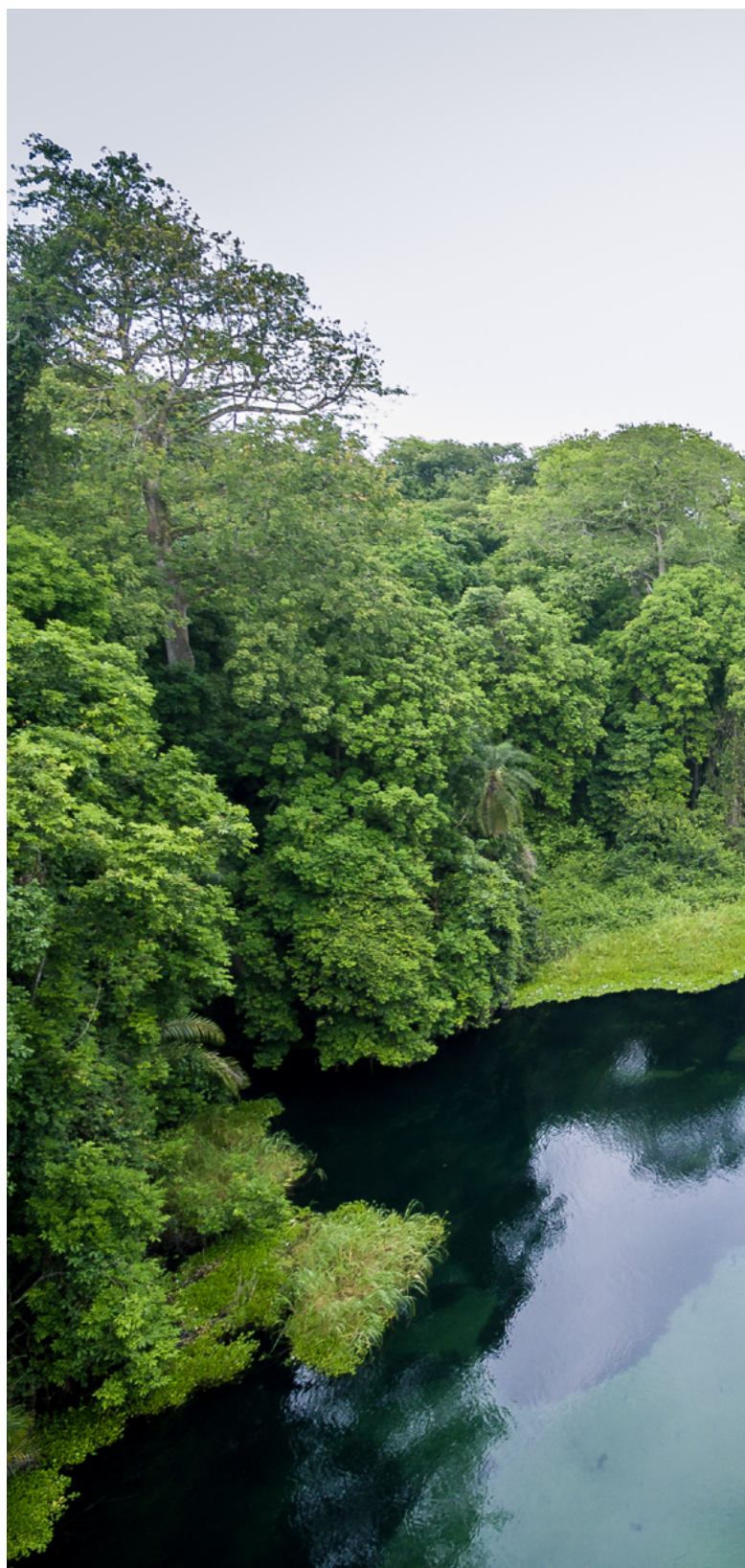
29\_ Article 121 of the Forest Code Law N° 33-2020

30\_ Article 122 of the Forest Code Law N° 33-2020

31\_ Article 124 of the Forest Code Law N° 33-2020

authorises the holder to do so for commercial purposes. However, in certain circumstances such as landlocked areas where people have difficulty accessing machinery, the permit may authorise the exploitation of timber in limited quantities. This type of permit is reserved for Congolese citizens, NGOs and associations. It is issued by the regional offices of the MEF at the request of the person concerned, after paying the forest tax on accessory forest products or timber species which authorises the exploitation<sup>32</sup>.

Under the previous Forest Code (Law N° 16-2000), there was another exploitation title: the Industrial Transformation Agreement (*convention de transformation industrielle*). This exploitation title will disappear as soon as the transition period passes and will be converted to one of the others under the new law. Currently, most of the timber production comes from big concessions under the Industrial Transformation Agreement and the Development and Transformation Agreement. The concessions of North Congo are bigger than those of the South. Some companies such as CIB and IFO each manage over a million hectares, whereas others such as Mokabi SA (Rougier Group) and Likouala Timber manage more than 500,000 hectares<sup>33</sup>.



32\_ Article 143 of the Forest Code Law N° 33-2020

33\_ ATIBT (2019) *Statement of players in the private sector of the wood industry in Congo*



## HARVESTING REGULATIONS

According to the current legislation, companies that exploit forest products have the obligation to certify the management of their concessions or the legality of their exploited and processed products<sup>34</sup>. All logging activities must respect the reduced impact operating standards defined by order of the MEF<sup>35</sup>. The management of a FMU is subject to a **general management plan (*plan d'aménagement*)** that follows the guidelines and national standards; it's prepared under the supervision of the forestry administration and approved by decree of the Council of Ministers<sup>36</sup>.

Medium-sized FMUs are subject to a simplified general management plan (*plan d'aménagement simplifié*) and holders of domestic operating permits only need a simple management plan (*plan simple de gestion*) implemented by them under the supervision of the forestry authority<sup>37</sup>.

The general management plan specifies the objectives of the forest management of the FMU that the exploitation title has been allocated for and the way in which they will be achieved. It comprises an ecological, economic and social analysis, the location of the FMU, the species within

the FMU and those to be harvested, and other technical specifications<sup>38</sup>. The FMU, according to the results of the analysis carried out, is divided into different management sections. These include production, protection, conservation and community development sections.

The exploitation for industrial purposes of natural forests by holders of the development and transformation agreement is subject to the prior obtaining of the **legality certificate (*certificat de légalité*)**<sup>39</sup> and the **annual harvest license (*l'autorisation de coupe annuelle*)**. The annual harvest license takes into account the annual possibility of the forest and the capacity of the processing unit installed for this purpose<sup>40</sup>. The exploitation title's holder needs to prepare and submit an annual harvest application file (forest inventory, maps, etc.) to the DGEF. After verification and approval of this application file by the MEF, the license is granted and the timber can be felled<sup>41</sup>.

Holders of any exploitation permit must have a triangular forest hammer, the imprint of which is filed with the registry of the district court in which the holder is domiciled. A copy of the deed of deposit at the registry is sent by the holder to the forestry administration. A joint order of the minister in charge of forests and the minister in charge of justice defines the inscriptions on this hammer and the terms of its attribution<sup>42</sup>.

The harvested trees are recorded in an official **worksite book (*carnet de chantier*)**, which includes the details of the individual harvested logs<sup>43</sup>.

34\_ Article 72 of the Forest Code Law N° 33-2020

35\_ Article 95 of the Forest Code Law N° 33-2020

36\_ Articles 75, 76 and 77 of the Forest Code Law N° 33-2020

37\_ Articles 75 and 81 of the Forest Code Law N° 33-2020

38\_ Articles 77 and 78 of the Forest Code Law N° 33-2020

39\_ The terms of this document are yet to be specified by a regulation

40\_ Article 130 of the Forest Code Law N° 33-2020

41\_ Article 74 of the Decree 2002-437

42\_ Article 126 of the Forest Code Law N° 33-2020

43\_ Article 87 of the Decree 2002-437

## TRANSPORTATION OF LOGS AND WOOD PRODUCTS

Transportation of logs, timber and other timber products is subject to control and has to be accompanied by the appropriate documentation. Anyone who intends to transport forest products must have a **waybill (*feuille de route*)**. There has to be four copies of this document per shipment. A copy of the waybill remains in the worksite book. Three copies are entrusted to the driver of the means of transport who has them stamped by the recipient. The recipient keeps one copy, the other two remain with the carrier who keeps one and gives the other to the processing facility manager, who is required to send it to the MEF<sup>44</sup>.

The waybill has to be signed by the sender of the products. The traffic control officers are empowered to check the waybill in the same way as the sworn water and forest officers. Any transporter must ensure, prior to transport, that his client is in possession of a valid exploitation title in the loading area, or be subject to the penalty of being declared jointly liable in the event of fraudulent cutting<sup>45</sup>.

44\_ Article 121 of the Decree 2002-437

45\_ Article 126 of the Decree 2002-437

46\_ Article 97 of the Forest Code Law N° 33-2020

47\_ Article 114 of the Decree 2002-437

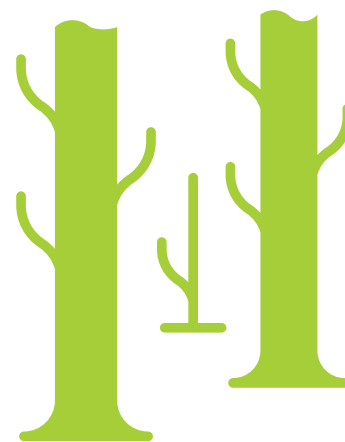
48\_ Article 119 of the Decree 2002-437

## PROCESSING REGULATIONS

In the Republic of Congo, processing within the national territory is mandatory and companies are expected to trade finished or semi-finished products<sup>46</sup>. There is a ban on the export of logs, with the exception of logs of heavy and hard wood species whose machining requires specific technology, which will be specified in further legislation to come.

For processing facilities that are not integrated into a logging operation, it is necessary to have an approval from the MEF<sup>47</sup>. Furthermore, the capacity of the processing facility cannot exceed the annual harvesting volume of the company's concession to which the facility is associated.

**Registers** must be kept for statistical purposes of all timber and timber products that enter the processing facilities<sup>48</sup>. Facilities must update and save the registers both monthly and annually with information on the species, volumes received, and volumes processed that will be commercialised and exported. All of these have to be submitted to the MEF both monthly and annually.



## IMPORT AND EXPORT REGULATIONS

Forest products intended for export must meet the standards in force, especially those of the International Technical Wood Association Tropical (ATIBT) and the Convention on Trade International Species of Fauna and Flora Endangered Savages (CITES)<sup>49</sup>. When exporting, the company needs to attach **specification sheets (*feuille de specification*)** detailing species, quality and quantity of all timber products exported, as well as the name of the holder of the agreement or of the permit and the taxation category according to the tree hammer of the company<sup>50</sup>.

In addition, it is necessary to have an **Export Verification Certificate – AVE (*attestation de verification à l'export*)**, issued by the SCPFE. The AVE is an administrative document that aims to confirm the verification of forest products for export and guide the customs offices on taking taxable volumes into account when calculating exit duties on the adjusted volumes after inspections<sup>51</sup>. It is therefore required for any customs declaration that the quantity and quality of the wood and its derivatives for export have been checked. Both the AVE and the specification sheets accompany the exported product.



49\_ Article 145 of the Forest Code Law N° 33-2020

50\_ Article 135 of the Decree 2002-437

51\_ Order N° 5845 of August 4, 2010

## ENVIRONMENTAL AND CONSERVATION REGULATIONS

The MEF oversees that the activities authorised in the forests don't harm the environment and ensure its sustainability. These activities must be carried out with the objective of rational management of resources, on the basis of sustainable management, guaranteeing sustained forest production, while ensuring environmental conservation, including biological diversity<sup>52</sup>.

Thus, it is stipulated in the law that the general management plan obeys the **principle of sustainable development**<sup>53</sup>. It also has to include an **environmental assessment** and be based on a multi-resource forest inventory that takes into account protected species of flora and fauna, as well as fragile sites.

## SOCIAL REGULATIONS

At a general level, the classification of forests within the Republic of Congo obeys the principle of **free, prior and informed consent** of populations affected by it<sup>54</sup>, which ensures local communities and indigenous peoples are involved in the forest governance processes.

The general management plan is adopted by a **commission** bringing together the various stakeholders, including civil society organisations, local communities and indigenous populations concerned. The composition and functioning of the commission are determined by decree in the Council of Ministers<sup>55</sup>. Similarly, the assessment of the general management plan is done by an **ad hoc committee**, bringing together all the stakeholders, including representatives of local communities and indigenous populations<sup>56</sup>.

Furthermore, the legislation establishes that the general management plan has to include a **social impact assessment** and a consultation and conflict management mechanism, called the **consultation committee**<sup>57</sup>. Companies have to implement **measures to favour the local populations** and prioritise the employment of local populations, as well as promote and use local goods and services<sup>58</sup>. After approval of the plan, these measures become a legally binding commitment. Provisions on the recruitment of the local population in forestry operations are also stipulated in legislation<sup>59</sup>.

52\_ Article 50 of the Forest Code Law N° 33-2020

53\_ Article 77 of the Forest Code Law N° 33-2020

54\_ Articles 40 and 41 of the Forest Code Law N° 33-2020

55\_ Article 85 of the Forest Code Law N° 33-2020

56\_ Article 86 of the Forest Code Law N° 33-2020

57\_ Articles 49 and 80 of the Forest Code Law N° 33-2020

58\_ Article 153 of the Forest Code Law N° 33-2020

59\_ Articles 52 and 63 of the Collective Agreement of farming and forestry companies

## TAXES LIABILITIES AND ROYALTIES

The exploitation titles operate under the following types of economic regimes of forest operations:

- **The concession regime (*Le régime de concession*):** The beneficiary of an agreement pays the state an annual fee fixed in the concession contract. The base, the rate and the methods of collection of this royalty are determined by the finance law<sup>60</sup>.

- **The production sharing regime (*Le régime du partage de la production*):** Consists of the distribution of the total production of logs between the beneficiary of an agreement, the holder an operating permit, and the state<sup>61</sup>.

- **The direct tax system (*Le régime d'imposition directe*):** The holder of a domestic logging permit pays taxes and other fees related to the logging and marketing of forest products<sup>62</sup>.

The first economic regime under an agreement gives rise to the concession contract at the time of its issuance, which may not exceed 3 years. The concession contract is negotiated by the minister in charge of forests, approved by the Council of

Ministers and adopted by Parliament. After a maximum of three years, the exploitation of the private forest of the state can only be done under the second economic regime through the production sharing contract<sup>63</sup>.

According to the legislation, the exploitation and trading of timber and timber products and the deforestation of forest plots are subject to the payment of the following taxes: (i) area tax, (ii) logging tax, (iii) deforestation tax (iv) occupancy tax, (v) residue tax, (vi) import and (vii) export tax<sup>64</sup>. All of these taxes are not subject to any exemption according to the Forest Code. Both the logging and export taxes are expressed as a percentage of the FOB (Free On Board) value.

**Specification sheets** and **declaration to customs** are audited to verify that there is compliance with the tax liabilities and royalties. Forests are classified into tariff zones, according to transport costs and type of products, and these are determined by the MEF. Furthermore, the **Export Verification Certificate (AVE)** accounts for the taxable volumes in the calculation of exit rights on the adjusted volumes after the inspections made by the competent offices of the SCPFE.

60\_ Article 103 of the Forest Code Law N° 33-2020

61\_ Article 104 of the Forest Code Law N° 33-2020

62\_ Article 105 of the Forest Code Law N° 33-2020

63\_ Article 107 of the Forest Code Law N° 33-2020

64\_ Article 110 of the Forest Code Law N° 33-2020

## Main types of fraud

In 2013, regional governments and timber companies recognised that more than 80% of the value added comes from forestry and logging and much is illegal<sup>65</sup>. This is why during the International Forum on Sustainable Development of the Wood Sector in the Congo Basin they made the Brazzaville Declaration that states they will jointly combat the illegal trade of timber and logging<sup>66</sup>. Unfortunately, some illegal logging fraud and the related timber trade still prevails. The main types of fraud in the Republic of Congo can be summarised as follows:

### ILLEGALITIES RELATED TO THE ALLOCATION OF TIMBER RIGHTS

- Allocation of timber rights in territories where there is overlapping land tenure, subsequent disputes and a lack of mechanisms to manage these disputes<sup>67</sup>.
- Lack of transparency and participation of local populations in the processes for granting harvesting permits. Local populations barely receive information about these operations and have no participation in related decision-making processes.

- Allocation of concessions for timber harvesting outside the legal process and requirements. There are investigations that have revealed big forest concessions that were illegally obtained<sup>68</sup>.
- Failure to comply with concession agreement and social obligations.

### ILLEGAL LOGGING AND TIMBER THEFT

- Extended overharvesting of species included in concessions allowance. Some overharvested authorised species.
- Overharvesting of vulnerable species, such as *Rhodognaphalon brevicuspe* (alone), *Lophira alata* (azobe), *Mitragyna ledermannii* (bahia), *Anopyxis klaineana* (bodioa), and *Afzelia Africana* (doussie), *Entandrophragma utile* (sipo), are *Nauclea diderrichii* (bilinga), *Guarea spp.* (bosse), *Lovoa trichilioides* (Dibetou), *Khaya anthotheca* (khaya), *Aucoumea klaineana* (okoume), *Entandrophragma utile* (sipo), *Entandrophragma angolense* (tiama), *Microberlinia brazzavillensis* (zingana)<sup>69</sup>.
- Overharvesting of endangered species, such as *Lestulea gabonensis* (Izombe)<sup>70</sup>.
- Mishandling of records and giving false declarations regarding the harvesting amounts.
- Frequent harvesting below the authorised diameter.
- Forest exploitations without official approval of general management plans for extended periods of time (10-12 years).
- Extended logging outside allocated concession boundaries.
- Occasion smuggling of timber logged in the northern area towards Cameroon to avoid compliance with national regulations<sup>71</sup>.

65\_ Global Forest Atlas <https://globalforestatlas.yale.edu/congo/forests-and-logging/illegal-logging>

66\_ Déclaration de Brazzaville [http://www.fao.org/fileadmin/user\\_upload/newsroom/docs/Brazza\\_FR\\_2013.pdf](http://www.fao.org/fileadmin/user_upload/newsroom/docs/Brazza_FR_2013.pdf)

67\_ Fern, Climate Analytics and RPDH (2020) *Gouvernance forestière et climatique en République du Congo: Défis et Perspectives*

68\_ Environmental Investigation Agency (2019) *Toxic Trade. Forest crime in Gabon and the Republic of Congo and contamination of the US market.*

69\_ Ibid.

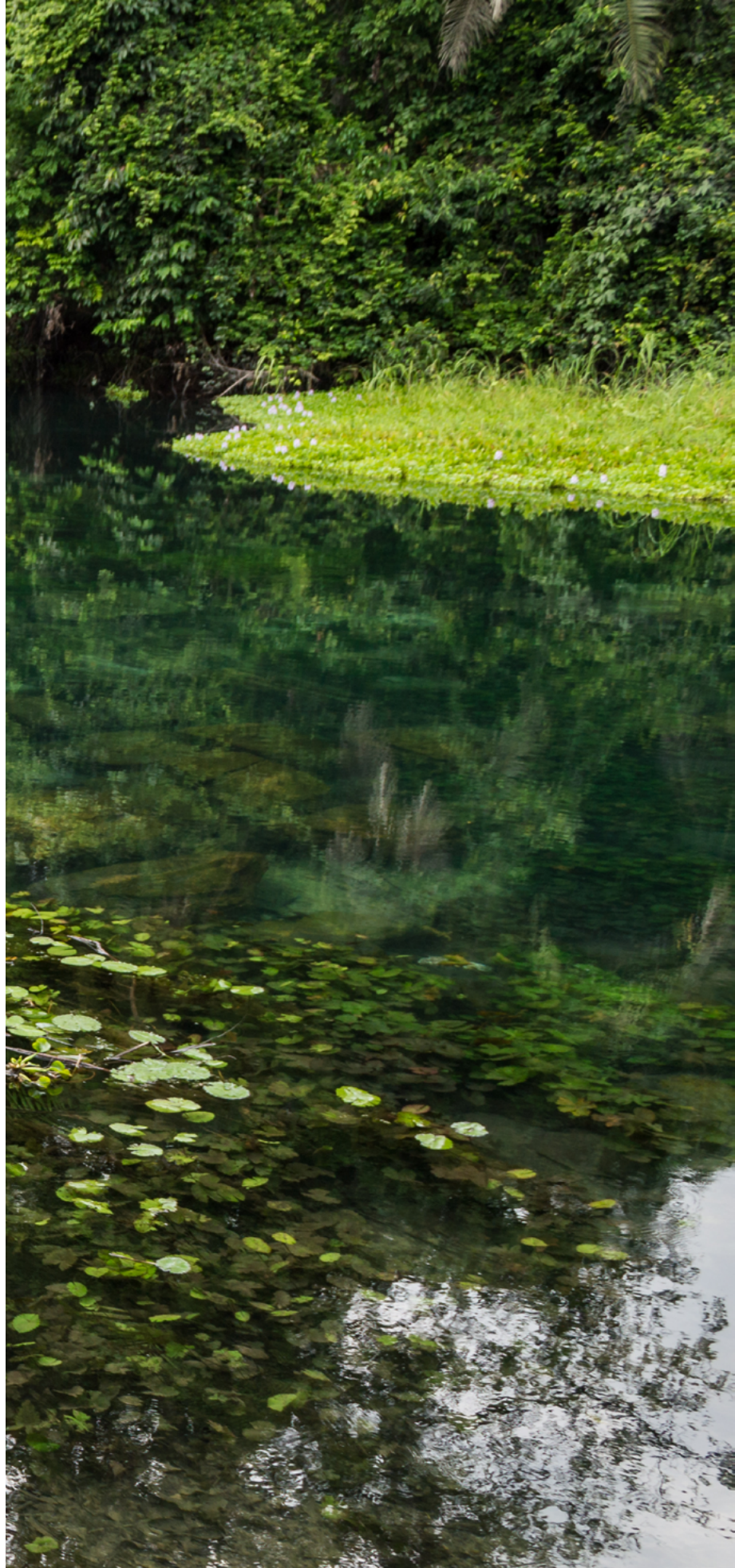
70\_ Ibid.

71\_ Global Forest Atlas <https://globalforestatlas.yale.edu/congo/forests-and-logging/illegal-logging>

# REPUBLIC OF CONGO

## OPERATIONAL ILLEGALITIES AND IRREGULARITIES AT THE FOREST

- Extended tax evasion manoeuvres. For example, through transfer mispricing techniques that involve offshore companies based in other places.
- Weak enforcement and low tax collection.
- Extended corruption and culture of bribery throughout multiple layers of public servants and decision-makers, including high-level political positions. Forest crimes are systemic and tightly linked to the inner workings of industrial logging.
- Generalised exports of logs over the permitted quota according to the Congolese law.







## Samples of main documents and how to read them

The documents described above contain a significant amount of information, and it is important to understand what they mean. Timber traders should conduct due diligence of this documentation, in order to avoid the possibility of using wrong sets of documents (i.e., not compatible between themselves or not related to the timber consignment purchased) or that some of them mask potential illegalities. Samples of some of these documents are shown below, with explanations about the information contained and the main types of checks needed to verify the authenticity of the data contained.

### Exploitation title - Development and transformation agreement (*convention d'aménagement et de transformation*):

The development and transformation agreement confers its holder the rights to extract annual limiting quotas of species from a FMU with the commitment of processing the logs in an industrial unit of its ownership and executing silvicultural work. The duration of this agreement cannot exceed 30 years and it is negotiated with the MEF but approved by the Council of Ministers. It usually covers large forest concessions.

#### *How to read this document:*

This document contains the following main information<sup>72</sup>:

1. Number of the agreement
2. Title indicating type of agreement, name of the FMU and location
3. Background and clauses of the agreement covering various details (location and duration, details of the FMU, rights and obligations of the concessionaire, sanctions, taxes and others)
4. Date and signatures of the forestry competent authority and company

#### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify this is an official document with letterhead and signatures on each page
- Check that there is a number in the agreement according to the official format
- Verify that the name of the company corresponds to the timber producer
- Check that the document has been signed and stamped by the competent forest authority and the company

<sup>72</sup> This document can have around 30 pages and for the purposes of this guide only the first and the last page are included.

MINISTRE DE L'ECONOMIE FORESTIERE  
 -----  
 CABINET  
 -----  
 DIRECTION GENERALE DE L'ECONOMIE  
 FORESTIERE

REPUBLIQUE DU CONGO  
 Unité \* Travail \* Progrès  
 -----

1

N° [redacted] /MEF/CAB/DGEF - [signature]

2

Convention d'Aménagement et de Transformation, pour la mise en valeur de l'Unité Forestière d'Aménagement [redacted], située dans la zone [redacted] du Secteur Forestier [redacted]

3

Entre les soussignés,  
 La République du Congo, représentée par Monsieur le Ministre de l'Economie Forestière, ci-dessous désignée "le Gouvernement" d'une part,  
 Et  
 [redacted] représentée par son Directeur Général, ci-dessous désignée " la Société", d'autra part,  
**Autrement désignés " les Parties"**  
 Il a été préalablement exposé ce qui suit :  
 Le Gouvernement congolais et la société [redacted] ont signé un contrat de transformation industrielle des bois, approuvé par arrêté n° [redacted] du 14 décembre 1999.  
 Le Gouvernement a mis en place une politique de gestion durable des forêts et des stratégies de développement du secteur forestier national par l'adoption de la loi 16-2000 du 20 novembre 2000.  
 Conformément aux dispositions de l'article 177 de la loi sus évoquée, ce contrat doit faire l'objet de conversion en convention d'aménagement et de transformation.  
 Par ailleurs, la [redacted] a élaboré, sous la supervision de l'Administration Forestière et avec l'appui du bureau d'études Forêt Ressources Management, le plan d'aménagement de l'Unité Forestière d'Aménagement [redacted] sur la base d'un inventaire multi ressources et des études socio-économique et écologique.  
 Ce plan d'aménagement constituera la base de la gestion de l'Unité Forestière d'Aménagement [redacted]  
 Les Parties ont convenues de conclure la présente convention, dont les dispositions suivent :

[signature]

**3** Au cas où le règlement à l'amiable n'aboutirait pas, le litige sera porté devant le Tribunal de Commerce du siège social de la Société

**TITRE SEPTIEME : DISPOSITIONS DIVERSES ET FINALES**

**Article 59 :** Le taux de calcul de la taxe forestière est fixé par un texte réglementaire.

En outre, les dispositions de l'article 71 de la loi n° 16-2000 du 20 novembre 2000 portant code forestier sont applicables de plein droit.

**Article 60 :** La présente convention fera l'objet d'une évaluation annuelle par les services compétents de l'Administration des Eaux et Forêts.

De même, au terme de la validité de ladite convention, une évaluation finale sera effectuée par les services précités qui jugeront ou non de l'opportunité de sa reconduction.

**Article 61 :** En cas de liquidation de la Société ou de résiliation de la présente convention, la Société devra solliciter l'approbation du Ministre chargé des Eaux et Forêts pour vendre ses actifs.

**Article 62 :** La présente Convention, approuvée par arrêté du Ministre chargé des eaux et forêts, entre en vigueur à compter de la date de signature.

**4**

Pour la Société,

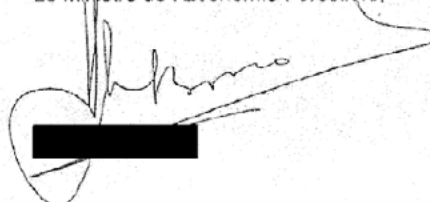
Le Directeur Général,



Fait à Brazzaville, le 31 décembre 2008

Pour le Gouvernement,

Le Ministre de l'Economie Forestière,



## **Decree approving the general management plan of the FMU (décret approuvant le plan d'aménagement)**

This is the legal document that officially approves the general management plan. The general management plan is the document that specifies the objectives for the FMU and the way in which they will be achieved according to the ecological, economic and social analysis, and includes different management strategies.

### ***How to read this document:***

This document contains the following main information:

- 1.** Number and title of the decree
- 2.** Citations and recitals referring to the FMU and relevant legislation
- 3.** Order granting approval of the general management plan mentioning the name of the company and FMU
- 4.** Date and signature of the competent authorities

### ***What to be aware of:***

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify this is an official document with letterhead and signatures on each page
- Verify that the name of the company corresponds to the timber producer and matches the one in the previous document
- Check that the document has been signed and stamped by the competent forest authorities
- Verify that the document refers to the general management plan

PRESIDENCE DE LA REPUBLIQUE

SECRETARIAT GENERAL  
DU GOUVERNEMENT

REPUBLIQUE DU CONGO

Unité - Travail - Progrès

1

Décret n° [REDACTED] du 21 juillet 2009  
portant approbation du plan d'aménagement de l'unité forestière  
d'aménagement [REDACTED] située dans la zone [REDACTED] du secteur  
forestier [REDACTED]

LE PRÉSIDENT DE LA REPUBLIQUE,

2

Vu la Constitution ;  
Vu la loi n°48-83 du 21 avril 1983 définissant les conditions de conservation et  
d'exploitation de la faune sauvage en République Populaire du Congo ;  
Vu la loi n°003-91 du 3 avril 1991 sur la protection de l'environnement ;  
Vu la loi n° 16-2000 du 20 novembre 2000 portant code forestier ;  
Vu la loi n° 10-2004 du 26 mars 2004 fixant les principes généraux applicables  
aux régimes domaniaux et fonciers ;  
Vu le décret n°2002-437 du 31 décembre 2002 fixant les conditions de gestion  
et d'utilisation des forêts ;  
Vu le décret n° 2007-615 du 30 décembre 2007 portant nomination des  
membres du gouvernement ;  
Vu le compte rendu de la réunion du 27 novembre 2007 relative à la validation du  
plan d'aménagement de l'unité forestière [REDACTED]

En Conseil des ministres,

3

DÉCRETE :

Article premier : Est approuvé le plan d'aménagement de l'unité forestière  
d'aménagement [REDACTED], située dans la zone [REDACTED] du secteur forestier  
[REDACTED] dont le texte est annexé au présent décret.

3

Article 2 : Le présent décret sera enregistré, publié au Journal Officiel et communiqué partout où besoin sera /-

2009-210

Fait à Brazzaville, le 21 juillet 2009

4

Par le Président de la République,

Le ministre de l'économie forestière

Le ministre d'Etat, ministre du plan et de l'aménagement du territoire,

Le ministre de l'administration du territoire et de la décentralisation,

Le ministre de l'économie, des finances et du budget,

## Annual harvest license (*Autorisation de la coupe annuelle*)

Document that establishes the amount to be harvested by the operator during one calendar year. The annual harvest license takes into account the annual possibility of the forest and the capacity of the processing unit installed for this purpose. The exploitation title's holder needs to prepare and submit an annual harvest application file (forest inventory, maps, etc.) to the DGEF. After verification and approval of this application file by the MEF, the license is granted and the timber can be felled.

### *How to read this document:*

This document contains the following main information:

1. Number of the document
2. Title of the document including the year for which is valid, the name of the company and FMU
3. Citations and recitals referring to the FMU and relevant legislation
4. Articles approving and detailing the species and amounts to be harvested that year. It includes tables and also specifies in

which locations of the FMU the species will be harvested. There is also information regarding tax calculations and amounts to be processed and/or exported according to the legislation.

### 5. Date and signature of the competent authority

#### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify this is an official document with letterhead and signatures on each page
- Check the year of the document refers to the current one
- Verify that the name of the company and FMU corresponds to the previous documents
- Check the information regarding species and amounts correspond to the rest of the documentation
- Check the species being purchased is listed in the document and the amount to be harvested is sufficient to produce the amount being purchased
- Check that the document has been signed and stamped by the competent forest authorities

MINISTERE DE L'ECONOMIE FORESTIERE

REPUBLIQUE DU CONGO  
Unité\* Travail\* Progrès

.....  
DIRECTION GENERALE DE L'ECONOMIE  
FORESTIERE

.....  
DIRECTION DEPARTEMENTALE DE  
L'ECONOMIE FORESTIERE DE LA SANGHA

.....  
SERVICE DES FORETS



1

N° [REDACTED] /MEF/DGEF/DDEFS-SF

2

AUTORISATION DE COUPE ANNUELLE 2019 ACCORDEE A  
LA SOCIETE [REDACTED]

3

Le Directeur Départemental de l'Économie Forestière de la Sangha,

Vu la constitution ;  
Vu la loi n°16/2000 du 20 novembre 2000, portant code forestier ;  
Vu la loi n°14-2009 du 30 décembre 2009 modifiant certaines dispositions de la loi 16-2000 du 20 novembre 2000 susvisée ;  
Vu le décret n°2002-437 du 31 décembre 2002 fixant les conditions de gestion et d'utilisation des forêts ;  
Vu le décret n° 2017 – 409 du 10 octobre 2017 relatif aux attributions du ministère de l'économie forestière ;  
Vu l'arrêté n°8233/MEFE/CAB du 05 octobre 2006 portant création, définition des unités forestières d'aménagement de la zone II Sangha du secteur forestier nord et précisant les modalités de leur gestion et de leur exploitation ;  
Vu l'arrêté n°2694/MEFE/CAB du 24 mars 2006 fixant les volumes moyens exploitables des arbres des essences de bois d'œuvre ;  
Vu l'arrêté N°19570 du 10 novembre 2014 déterminant les catégories de bois produits au Congo ;  
Vu l'arrêté N°19571 du 10 novembre 2014 déterminant les zones fiscales de production de bois pour l'application des valeurs Free On Truck (FOT) ;  
Vu l'arrêté n°22717 /MEFDD/MEFPI du 19 Décembre 2014 fixant les valeurs Free on Board, FOB, pour la détermination des valeurs Free On Truck, FOT, pour le calcul de la taxe d'abattage des bois en grumes et de la taxe à l'exportation des bois;




3

Vu l'arrêté n°22718/MEFPPI/MEFDD du 19 Décembre 2014 fixant les taux de la taxe à l'exportation des bois en grumes issues des forêts naturelles ;  
Vu l'arrêté n°22719/MEFPPI/MEFDD du 19 Décembre 2014 fixant les taux de la taxe d'abatage en grumes issues des forêts naturelles ;  
Vu l'arrêté n°23444/MEFPPI/MEFDD du 31 Décembre 2014 fixant les valeurs FOT pour le calcul de la taxe d'abatage et de la taxe à l'exportation des bois ;  
Vu l'arrêté n° 6509/ MEFPPI/MEFDD du 13 mars 2015 fixant les taux de la taxe à l'exportation de bois transformés issus des forêts naturelles ou de plantation;  
Vu la lettre circulaire n° 538/MEF/CAB/DGEF du 18 décembre 2017 relative à la prise en compte du taux de la taxe d'abatage à 6% de la valeur FOT ;  
Vu l'arrêté n°6380 du 31 décembre 2002 fixant la taxe de déboisement des forêts naturelles ;  
Vu l'arrêté n°6382 du 31 décembre 2002 fixant la modalité de calcul de la taxe de superficie ;  
Vu l'arrêté n°10357/MEFE/CAB du 31 décembre 2008, portant approbation de la convention d'aménagement et de transformation, conclu entre le Gouvernement Congolais et le [REDACTED] ;  
Vu le plan d'aménagement de l'UFA - [REDACTED] ;  
Vu le plan de gestion de l'unité forestière de production 3(UFP<sub>3</sub>) dans l'UFA - [REDACTED] ;  
Vu la note de service n° 000263/MEF/CAB/DGEF du 11 février 2009 autorisant jusqu'à nouvel ordre, dérogatoirement aux dispositions de l'article 94 de la loi n° 16 – 2000 du 20 novembre 2000 portant code forestier, le paiement provisoire de la taxe d'abatage, sur la production réalisée mensuellement, à base des états de production ;  
Vu la demande de coupe annuelle AAC<sub>4</sub> – 2019, de l'UFP<sub>3</sub> dans l'UFA – [REDACTED] du 27 septembre 2018, formulée par la société [REDACTED] ;  
Vu le rapport de mission d'évaluation de la coupe annuelle 2018 et d'expertise de la coupe annuelle 2019 de l'AAC<sub>4</sub>-2019, de l'UFP<sub>3</sub> présenté par les services techniques de la direction départementale de l'économie forestière de la Sangha.

4

**AUTORISE**

**Article 1<sup>er</sup>** : La société [REDACTED] à entreprendre les travaux d'exploitation forestière dans la coupe annuelle AAC<sub>4</sub>-2019 de l'UFP<sub>3</sub> d'une superficie de **29072** hectares. L'exploitation porte sur **51072** pieds, dont **21204** pieds d'essences objectif et **29868** pieds d'essences du groupe 2 pour un volume fûts prévisionnel de **545365,5 m<sup>3</sup>** et correspondant à la taxe d'abatage prévisionnelle de deux milliards deux cinq millions sep cents quarante-sept mille quatre cents quarante-trois(**2.205.747.443**) Francs CFA. 

4

[Redacted]

A l'Est :

[Redacted]

Au Sud :

[Redacted]

A l'Ouest :

[Redacted]

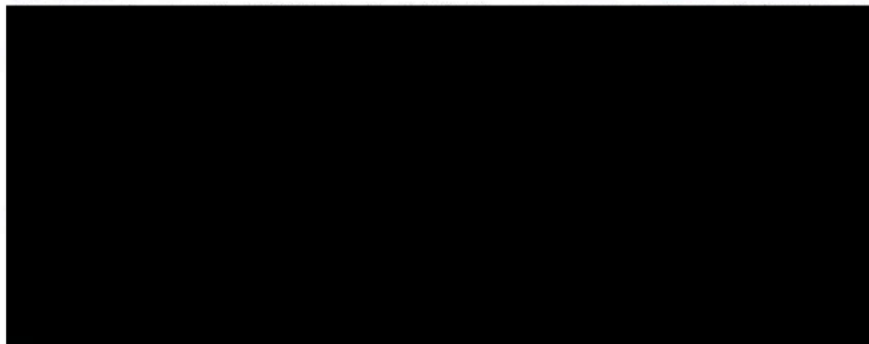
4 Tableaux (1 et 2) : Caractéristiques de l'AAC 2019

Essences principales					
Essences	Effectifs (pieds)	Volume moyen (m <sup>3</sup> )	Volume total prévisionnel (m <sup>3</sup> )	Taxe/m <sup>3</sup> (FCFA)	Taxe d'abattement prévisionnelle (FCFA)
Afromosia	125	9	1125	11781	13.253.625
Bossé clair	1323	12	15876	2706	42.960.456
Doussié	391	12.5	4887,5	9815	47.970.813
Dibétou	41	12	492	600	295.200
Iroko	43	13	559	3006	1.680.354
Sapelli	8169	18	147042	3846	565.523.532
Sipo	587	21	12327	5814	71.669.178
Wengué	10525	5.5	57887,5	9697	561.335.088
<b>Total 1</b>	<b>21.204</b>	<b>-</b>	<b>240.196</b>	<b>-</b>	<b>1.304.688.246</b>

Essences secondaires					
Essences	Effectifs (pieds)	Volume moyen (m <sup>3</sup> )	Volume total prévisionnel (m <sup>3</sup> )	Taxe/m <sup>3</sup> (FCFA)	Taxe d'abattement prévisionnelle (FCFA)
Azobé	4319	10.5	45349,5	1830	73.919.685
Bilinga	625	13	8125	600	4.875.000
Ebène noir	197	10	1970	19932	39.266.040
latandza	94	10	940	600	564.000
Kossipo	1450	15.5	22475	1288	28.947.800
Limba	4077	10	40770	600	24.462.000
Limbali	2562	10	25620	3006	77.013.720
Longhi rouge	19	9	171	12624	2.158.704
Padouk rouge	789	13	10257	10932	112.129.524
Tali	15736	9.5	149492	3597	537.722.724
<b>Total 2</b>	<b>29.868</b>	<b>-</b>	<b>305.169,5</b>	<b>-</b>	<b>901.059.197</b>
<b>Total 1+2</b>	<b>51.072</b>	<b>-</b>	<b>545.365,5</b>	<b>-</b>	<b>2.205.747.443</b>

Article 2 : l'assiette annuelle de coupe 2019 sur laquelle porte la présente autorisation de coupe annuelle (AAC<sub>4</sub> – 2019) dans l'UFP<sub>3</sub> est définie ainsi qu'il suit :

Au nord :



**4** **Article 3 :** la taxe d'abattage se calcule sur la base du volume futs réalisé par mois. Elle se réajuste chaque fin de trimestre.

**Article 4 :** la société [redacted] est tenue de fournir mensuellement à la Direction Départementale de l'Economie Forestière de la Sangha, un état de production de bois au plus tard le 15 du mois qui suit celui pour lequel celle-ci a été réalisée.

**Article 5 :** Les bois abattus doivent être enregistrés dans les carnets de chantier ouverts à cet effet par la Direction Départementale de l'Economie Forestière de la Sangha.

**Article 6 :** 85% de la production de bois en grumes soit 463560,6 m<sup>3</sup> seront transformés à la scierie de [redacted] et 15% de la même production soit 81804,8 m<sup>3</sup> seront autorisés à l'exportation.

**Article 7 :** le bois issu de l'éclairage route récupéré sur l'emprise des routes outre celui autorisé dans l'assiette annuelle de coupe, est destiné à la transformation locale.

**Article 8 :** les taxes forestières non payées à l'échéance convenue sont automatiquement pénalisées d'une augmentation de 3% par trimestre de retard.

**Article 9 :** La société [redacted], UFA-[redacted] demeure soumise au respect des dispositions de la législation et de la réglementation forestières en vigueur.

**Article 10 :** les services techniques de la Direction Départementale de l'Economie Forestière de la Sangha sont tenus de veiller à l'application stricte des présentes dispositions, en s'assurant notamment que l'exploitation s'effectue selon les normes réglementaires en vigueur.

**Article 11 :** la présente autorisation de coupe qui prend effet à compter du 1<sup>er</sup> janvier 2019 est valable jusqu'au 31 décembre 2019.

**AMPLIATIONS :**

[redacted] .....	1
[redacted] .....	1
[redacted] .....	1
[redacted] .....	1
[redacted] .....	1
[redacted] .....	1
[redacted] .....	2/8

**5** Fait à Ouesso, le 12 décembre 2018

Le Directeur Départemental de l'Economie Forestière de la Sangha

## **Waybill (Feuille de Route)**

Document that includes all the details of the timber and timber products being transported in a consignment and includes the route and details of ownership. Anyone who circulates forest products must have a waybill.

### **How to read this document:**

This document contains the following main information:

- 1.** Number of the waybill
- 2.** Document that includes all the details of the timber and timber products being transported in a consignment and includes the route and details of ownership. Anyone who circulates forest products must have a waybill.
- 3.** Date in which the waybill was granted, shipment's type (i.e., logs, sawn timber, etc.) and location of the loading
- 4.** List of the contents including species, codification, dimensions, volume and destination.
- 5.** Details of the transport (name of driver, type of truck, etc.)
- 6.** Date and place of signatures
- 7.** Signatures of sender and recipient

### **What to be aware of:**

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that all the details of the company match the previous documents described in this guide
- Check that the permit number matches the one in the agreement (first document)
- Check that all the details of owner of the company and the consignment are filled correctly
- Verify legible names and signatures

REPUBLICQUE DU CONGO  
Unité - Travail - Progrès

**FEUILLE DE ROUTE**

17735

1 Pour servir aux billes provenant d'arbres abattus par

Département de la Sangha  
VYA! 2020  
PK! 124

2 M. \_\_\_\_\_ Exploitant Forestier  
Permis \_\_\_\_\_ Marteau Forestier

3 Date d'attribution: 31-Décembre-2008  
Date d'expédition: \_\_\_\_\_  
Nature: \_\_\_\_\_  
Lieu de Chargement: \_\_\_\_\_

4

	ESSENCE	NUMEROS DES BILLES	DIMENSIONS		CUBAGE (m³)	QUALITES	LIEU DE DESTINATION	OBSERVATIONS
			DIAMETRE (cm)	LONGUEUR (m)				
1	APO	G-24091-9	91	10,10	6569	/	_____	Parc de Koupouou
2	BSE	G-23823-1	80	12,30	6183	/	_____	
3	BIL	G-23833-1	85	13,50	7661	/	_____	
4	LIB	G-23887-1	91	7,60	4943	/	_____	
5	Wey	G-23682-1	76	5,00	2268	/	_____	
6	Wey	G-23835-1	78	4,90	2051	/	_____	
7	APO	G-24098-3	72	6,80	2769	/	_____	
8	Toli	G-23838-1	74	5,30	2279	/	_____	
9	Wey	G-24096-1	69	4,40	1645	/	_____	
10								
11								
12								
13								
14								
15								

V = 36,368 m³ / 36,755 m³

5 Nom : M. benz

Noms et Prénoms du conducteur : MABIKLA-VAN  
Immatriculation : 418/Re 611E13  
Remorqueur : \_\_\_\_\_  
Pointeur : L. MBERE

6 Fait à \_\_\_\_\_ le 30/10/2020

7

Signature Expéditeur: \_\_\_\_\_  
Signature réceptionnaire: \_\_\_\_\_

### Specification sheets (*Feuille de specification*)

Document detailing species, quality and quantity of all timber products in a consignment to be exported.

#### *How to read this document:*

This document contains the following main information:

1. Logo, name and address of the timber company producer
2. General details regarding the consignment (bill of lading number, destination, country of transit, transport, date)
3. Name and address of the recipient of the consignment
4. General table showing the number of pieces contained in the consignment (species, quantity, volume)
5. In cases where there is certification (i.e. FSC), information will be included here.
6. Date, signatures and stamps of timber producer, customs authority and SCPFE
7. Detailed table about the contents including parcel numbers, species, measures and logs of origin.

#### *What to be aware of:*

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify all details are correctly filled
- Check that the general details (1) and recipient's details (2) appear in all pages of the document
- Check that there is correspondence between the general table (3) and the detailed table on the second page (6)
- Verify that all pages are stamped and signed by the relevant authorities and company.

1

**Spécification des bois sciés**

KD - Séché

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2

Contrat	68371	3ème Envoi
Essence	SAPELLI	
Destination	[REDACTED]	
Marquage	[REDACTED]	
Nombre de Fardeaux	34	
Pays de Transit	DOUALA (CAMEROUN)	
Nom du Navire	NOM_NAVIRE	
Date	11/09/2020	

3

Client

Sch [REDACTED]

4

Nbre Pces	Poste	Essence	Nbre Pièces	Nbre Fardeau	Cubage
	1	SAPELLI	2 701	20	53,096
	2	SAPELLI	1 053	14	38,851
			3 754	34	91,957
					71,726 Tonnes

Page 1


5

Tous le bois sur cette spécification est : - FSC 100% : [REDACTED]


[REDACTED] détient la certification LegalSource™ couvrant le bois produit à partir de la concession [REDACTED] de l'usine Ngombé, passant par le port de Pointe-Noire et le port de Douala. La certification démontre que les grumes (HS 4403), le bois massif (HS 4407) et le bois et débités dimensionnel et non dimensionnel (HS 4409) sont couverts par un système de diligence raisonnable qui répond à toutes les exigences de LegalSource [REDACTED]

6

14 SEP 2020



17 SEPT 2020



CAPITAINE DES DOUANES CONGOLAISE

Le Responsable

[REDACTED]

[REDACTED]





### **Export Verification Certificate – AVE (*attestation de verification a l'export*)**

The AVE is an administrative document that aims to confirm the verification of forest products for export and guide the customs offices on taking taxable volumes into account when calculating exit duties on the adjusted volumes after inspections.

#### ***How to read this document:***

This document contains the following main information:

- 1.** Number of the AVE and name of product(s) in the consignment
- 2.** Details of the exporting company
- 3.** Details of the exporting documentation file
- 4.** Details of the verification by the SCPFE (location, date, value)
- 5.** Table including calculation for value of the consignment and taxes
- 6.** Date, signatures and stamps of SCPFE

#### ***What to be aware of:***

There is a considerable amount of information in the document, therefore it is especially important to:

- Verify that the AVE has a number
- Verify this is an official document with letterhead
- Check that the product name and details (1 and 5) match the previous document (specification sheets)
- Verify that it's properly stamped and signed by the SCPFE authority

### Attestation de Vérification Export (AVE)

**1** AVE N°: [REDACTED] /20/008119      Produit: **SCIAGES SECHES**

**2** Exportateur:  
 Redevable: [REDACTED]  
 NIU: [REDACTED]  
 Adresse: [REDACTED]

**3** Dossier:  
 Réf SCPFE: CON/20/[REDACTED]SS/08166  
 Réf. Exportateur: 68371(3E ENVOI)  
 Navire: Non désigné  
 Destination: CHINE

**4** Vérification:  
 Lieu agréage: [REDACTED]  
 Date agréage: 14-septembre-2020  
 Date validation: 14-septembre-2020  
 Valeur validée: 25 567 251 Fcfa

**5**

Espèce	Zone	Valeur unitaire (Fcf/m3)	Volume commercial (m3)	Nbre d'unités taxable	Volume taxable (m3)	Valeur FOT totale (Fcf)	Taux droits Sortie
	Mambou	[REDACTED]	91,957	34	107,310	25 567 251	
<b>SAPELLI</b>		238 256	91,957	34	107,310	25 567 251	1.50 %
<b>Total AVE</b>			<b>91,957</b>	<b>34</b>	<b>107,310</b>	<b>25 567 251</b>	

**6** A [REDACTED] 14/09/2020 A 15:35:12  
 Pour le SCPFE:  
**Sévère NZONDO**  
 LE CHIEF D'ANTENNE  
 ANTENNE NZONDO  
 \* SCPFE \* MOUVEMENTS

**418427**

La copie originale de la présente AVE est authentifiée par un sticker SCPFE sécurisé 000418 427

Service de Contrôle des Produits Forestiers à l'Exportation

AVE NGB/20/008119, imprimée le 14/09/2020 15:35:12, par Sévère NZONDO  
 MDDFE Page 1/1

EX - BOPLAC, Avenue Stéphane TCHICHELE B.P. 695 Pointe-Noire T : 242 845684 / 94 6898 / 055150073 f: 242 848702  
 Ministère de l'Economie Forestière, du Développement Durable et de l'Environnement



