

REGULATION NO. 7 REGULATION ON REVISED FOREST FEES AND TAXES (Revised Stumpage Fees – Bulletin)

WHEREAS, the Act Adopting a Revenue and Finance Law, approved May 24, 1977, published June 20, 1977, in Chapter 20 on Stumpage and Forest products Fees, charges the Forestry Development Authority and the Ministry of Finance and Regulate from time to time the rates and basis of the Liberian forest fees and taxes (Section 20.2, 20.3, 20.4 and 20.5 respectively); and

WHEREAS, Since August 29, 1977, when the last Regulation on Revised Forest fees and Taxes (Revised Stumpage Fees – Bulletin no. 5A) was promulgated, the tropical red woods are being depleted in the whole of West Africa and round logs prices are continuously raising on the international markets; and

WHEREAS, the changed circumstances including h statistics and the priority policy for accelerated industrialization, the generation in detail discussed and accepted by the meeting of the FDA Board of Directors on September 4, 1979, and in an information meeting with the Forest Concessionaires September 21, 1979;

NOW THEREFORE, the Forestry Development Authority together with the Ministry of Finance do hereby rule and regulate:

Section I. Severance Fee:

All trees cut for commercial purposes on all lands within the Republic of Liberia shall be assessed at \$1.50 per cubic meter of Full Trees Length irrespective of grade and intended use.

Full Trees Length is the log after Felling, Topping, removal of Defects, if any, but before any crosscutting, with Felling, Topping and Defects as prescribed by FDA's forest management rules and regulations from time to time.

SECTION 2. INDUSTRIALIZATION INCENTIVE FEE:

All round log intended for export shall be assessed according to species at the following rates per cubic meter.

Entandropharagma utile	Sipo/Utile	75/m ³
Tieghemelia heckelii	Makore	40/ m ³
Entandropharagma Cyclindricum	Sapele	35/ m ³
Entandropharagma candollei	Kosipo	35/ m ³
Entandropharagma angloense	Tiama/Edinam	35/ m ³
Khaya ivorensia/anthotheca	Acajou/Khaya	35/ m ³
Lovoa trichiliodes	Dibetou/Lovoa	35/ m ³
Heritiera utilis	Niangon	35/ m ³
Guarea Cedrata	Bosse/Guarea	17/ m ³
Chlorophora Spp.	Iroko	17/ m ³
Mansonia Altissima	Bete/Mansonia	17/ m ³
Guiborourtia ehie	Amazakoue	15/ m ³
Triplochiton scleroxylon	Wawa/Obeche	15/ m ³
Terminalia ivorensis	Framire	15/ m ³
Aningeria robusta	Aningre	15/ m ³
Terminalia Superba	Frake	5/ m ³
Erythrophleum Spp.	Tali	5/ m ³
Nesopordonia papavrifera	Danta/Kotibe	5/ m ³
Brachysteregia leonensis	Naga	3/ m ³
Pycanthus angolensis	Illomba	3/ m ³
Afzella Spp.	Doussie	3/ m ³
Teraberlinia Tubmaniana	Sikon	3/ m ³
Distemonathus Benthacmiais	Movingui	3/ m ³
Pterygota macrocarapa	Koto	3/ m ³
Nauclea Spp.	Kusia/Bilinga	3/ m ³
Canarium Schweinfurthii	Aiele	3/ m ³
Lophira alata	Azobe/Ekki	2/ m ³
All other species	N. A.	2/ m ³

Section 3. Forest Products Fee:

1. The wood products defined herebelow intended for export shall be assessed according to species at the following rates per m³.
2. Sawn T & T (sawn Through and Through) includes:

a log which is sawn through and through without the individual limber having been further processed but which is rebundled to its original round log from (Boule), and the individual lumber or a long sawn through and through without the lumber having been further processed.

Square-edged on four sides (undressed in the rough) is lumber with four Sides square edged but not planed.

Square-edged dressed for sides is lumber with four Sides Square edged and planed including molding but excluding veneer and plywood.

Square Edged Four Sides (Undressed Sawn T& T	Square Edged Dressed Four in the Rough)	Sides	
1. Entandrophragma Utile Sipo/Utile	60/ m ³	15/ m ³	2/ m ³
2. Teighemelia heckelii Makore	34/ m ³	10/ m ³	2/ m ³
3. Entandrophragma cylind Sapele	30/ m ³	10/ m ³	2/ m ³
4. Entandrophragma cand. Kosipo	30/ m ³	10/ m ³	2/ m ³
5. Entandrophragma ang. Tiama/Edinam	30/ m ³	10/ m ³	2/ m ³
6. Khaya Spp. Acajou/Khaya	30/ m ³	10/ m ³	2/ m ³
7. Lovoa trichiliodes Dibetou/Lovoa	30/ m ³	10/ m ³	2/ m ³
8. Heritiera utilis Niango	30/ m ³	10/ m ³	2/ m ³
9. Guarea cedrata Bosse/Gharea	15/ m ³	5/ m ³	1/ m ³
10. Chlorophora Spp. Iroko	15/ m ³	5/ m ³	1/ m ³
11. Mansonia altissima Bete/mansonia	15/ m ³	5/ m ³	1/ m ³
12. Guibourtia ehie Amazakoue	13/ m ³	5/ m ³	1/ m ³
13. Riplochiton Scer. Wawa/Obeche	13/ m ³	13/ m ³	1/ m ³
14. Terminalia ivor. Framire	13/ m ³	13/ m ³	1/ m ³
15. Aningeria robusta aningre	4/ m ³	2.50/ m ³	1/ m ³
16. Terminalia Superba Frake	4/ m ³	2.50/ m ³	1/ m ³
17. Erytyophleum Spp. Tali	4/ m ³	2.50/ m ³	1/ m ³
18. Nesogordonia paraverifera Dan/kot	4/ m ³	2.50/ m ³	1/ m ³
19. Brachystegia leon. Naga	2/ m ³	1.50/ m ³	1/ m ³
20. Pycnathus ang. Illomba	2/ m ³	1.50/ m ³	1/ m ³
21. Afzelia Spp. Doussie	2/ m ³	1.50/ m ³	1/ m ³
22. Tetraberlinia tubm. Sikon	2/ m ³	1.50/ m ³	1/ m ³
23. Distemonanthus benth. Movingui	2/ m ³	1.50/ m ³	1/ m ³
24. Pterygota mac. Koto	2/ m ³	1.50/ m ³	1/ m ³
25. Nauclea spp. Kusia/Bilinga	2/ m ³	1.50/ m ³	1/ m ³
26. Canarium Sch. Aiele	2/ m ³	1.50/ m ³	1/ m ³
27. Lophira alata Azobe/Ekki	2/ m ³	1.50/ m ³	1/ m ³
28. All other species N. A.	1.50/ m ³	31.50/ m ³	1/ m ³

Section 4. Reforestation Fee:

All trees out for commercial purposes on all lands within the Republic of Liberia shall be assessed at 3.00 per cubic meter (M3) of Full Tree Length.

Full Tree Length is the log after Felling, Topping and removal of Defects, if any, but before any crosscutting, with Felling, Topping and Defects as prescribed by FDA's forest management rules and regulations from time to time.

Section 5. Repeal:

The Revised Stumpage Fees – Bulletin No. 5A, of August 29, 1977 effective November 1, 1977, is hereby repealed.

Section 6. Effective Date:

This Regulation shall become effective on January 1, 1980, and shall be announced in the public media and be published in the FDA newsletter.