

Timber Legality Risk Assessment CAMEROON

Version 2.0 | 15 December 2021



COUNTRY RISK
ASSESSMENTS



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A. Introduction

This Timber Legality Risk Assessment for Cameroon provides an analysis of the risk of sourcing timber from areas of illegal harvesting and transport. Preferred by nature has been working on risk assessments for timber legality, in partnership with a number of organisations, since 2007.

Version history

Version 1.1: November 2017

Version 2.0: Published 15 December 2021

Version 2.0 was updated based on Version 1.1 from 2017.

Overview of methodology

Preferred by Nature would like to recognise the huge contribution our consultants working in Cameroon have performed in connection with this report. Their involvement has been invaluable to obtain the latest information available across the broad range of timber legality issues presented in this report. Preferred by Nature's country risks assessments are by definition always evolving, and by retaining local experts are we confident the advice expressed in this report are truthful and reliable.

The risk assessments are developed in collaboration with local forest legality experts and use an assessment methodology jointly developed by FSC and Preferred by Nature. A detailed description of the methodology can be found on the [Preferred by Nature Sourcing Hub](#).

Interviews with experts

The list of experts is not included in the risk assessment. However, all experts are known to Preferred by Nature.

Version 2.0: Discussions with various experts was conducted in November 2019. The output from these discussions have contributed to the development of version 2.0 of the Timber Legality Risk Assessment for Cameroon.

Public consultation

Online public consultation on the Sourcing Hub: 10 November – 10 December 2021

Overview of legality risks

This report contains an evaluation of the risk of illegality in Cameroon for 6 categories and 26 sub-categories of law.

Relevant for the legality of harvesting, and related trade and transport of timber in the Republic of Congo we evaluated 5 categories and 21 indicators. We found:

- **Specified risk for 18 sub-categories.**
- **No legal requirements for 3 sub-categories.**

For wood processing we evaluated 1 category and 5 indicators. We found:

- **Specified risk for 3 sub-categories.**
- **Low risk for 1 sub-category.**
- **No legal requirements for 1 sub-category.**

The key legality risks identified in this report concern the five broad legal categories.

For **Legal Rights to Harvest**, there is a risk that:

- The procedures for allocating land for logging purposes are not respected (1.1);
- The procedures for allocating concessions (operating agreements within UFAs) are not respected, and corrupt practices are used when allocating these titles (1.2);
- There is no valid management agreement for community forests (1.2);
- Procedures for the drafting of forest management plans or simplified management programmes are not respected (1.3);
- No harvesting inventory is conducted in forests within the national domain allocated by way of *vente de coupe* permits and community forests (1.3);
- Required management documents are not in place (management plan or simplified management programme, five-year management programme, annual operations plan depending on cases) (1.3);
- Not all forest management provisions are implemented (1.3);
- Unauthorised harvesting is conducted, either outside of the areas designated for logging purposes, or within a forest (UFA, *vente de coupe* permit, community forest) but by an entity other than the beneficiary (1.4);
- The procedures for issuing titles or authorisations (*vente de coupe* permits, AEBs, ARBs) within the national forest domain are not respected and particularly that corrupt practices are used when issuing them (1.4);
- Harvesting activities are conducted without an annual logging authorisation or before its issuance (annual operating permit or annual logging certificate or *vente de coupe* certificate depending on cases) (1.4);
- Illegally harvested wood is sold at auction and particularly that corrupt practices are used in relation to the auctioning of confiscated timber (timber that does not comply with the European Union Timber Regulation) (1.4);

For **Taxes and Fees**, there is a risk that:

- False guarantees are produced when allocating titles (1.5);
- The amount of felling taxes due are calculated fraudulently (1.5);
- The felling tax is not paid within prescribed deadlines (1.5);

- Transactions do not comply with trade regulations (1.6);
- Fraudulent declarations are made regarding income and profits to reduce the amount of taxes payable (1.7);

For **Timber Harvesting Activities**, there is a risk that:

- The rules on harvesting forest resources are not respected (harvesting of banned species, quantities and volumes exceeded, minimum diameters not respected, perimeter defined for logging activities exceeded) (1.8);
- The provisions and/or schedule for activities related to the evacuation of the wood are not respected or no schedule is established (opening of timber yards, skid trails, forest roads, construction of bridges and infrastructure, etc.) (1.8);
- The areas and species to be protected are not identified during the management phase (notably for UFAs) or before harvesting (*vente de coupe* permits) (1.9);
- Protected trees are harvested, or harvesting is conducted in protected areas (1.9);
- Commercial harvesting is conducted in research series under the guise of experimental research protocols (UFA) (1.9);
- Felling operations are conducted in national parks or wildlife reserves (1.9);
- The rules for operating in forest areas are not respected, particularly for the protection of water bodies (1.10);
- No environmental impact assessments are carried out (EIA) (1.10);
- The environmental and social management plans arising from the EIAs are not implemented (1.10);
- Workers are not declared to the National Social Insurance Fund (CNPS), accidents at work are not declared and workers are not provided with the appropriate care in the event of an accident or illness (1.11);
- The regulatory provisions related to occupational health are not implemented (available medical service, annual medical check-ups, available personal protective equipment, available first aid kits, decent accommodation in forest camps, etc.) (1.11);
- Employment contracts are not registered with the labour administration (1.12);
- The minimum wage or wage provided for by the collective bargaining agreement based on workers' categories is not respected (1.12);
- The regulatory work-related provisions (rest days, leave, internal regulations, etc.) are not respected (1.12);

For **Third parties' rights**, there is a risk that:

- The local communities are not informed or consulted before forest titles are exploited and/or before the zoning operations are completed during the forest management plan / programme preparation phase (1.13);
- The provisions of the specifications of the logging title relating to local communities (social obligations) are not complied with (1.13);
- Local communities do not receive the percentage of the Annual Forestry Royalty they are owed, or the funds allocated to local communities are embezzled (1.13);
- Local communities do not participate in the management of the permanent forest domain (UFAs, council forests), and in particular that no functioning Forest-Farmer Committee is in place (1.13);

- The user rights in force are not respected or local communities are unlawfully banned from accessing the forest by the concessionaire (UFA) (1.13);
- Community forests are managed and logged without any real implication of local communities (1.13);

For **Trade and transport**, there is a risk that:

- False declarations are made on the wood transport documents facilitated by inadequate checks and a high risk of corruption by the officials in charge of the checks (1.16);
- No waybill exists for wood harvested without a permit (1.17);
- Wood transport documents obtained illegally are used (non-authentic documents, documents not authenticated by the forest authorities, documents belonging to another logging operator, documents used for multiple truckloads, etc.) (1.17);
- Unlawful transfer pricing practices are used via subsidiaries based abroad in order to minimise profits made in Cameroon (1.18);
- Wood is exported without a wood exporter accreditation/the specific export procedures applicable to wood are not respected (for instance wood is exported as other goods) (1.19);
- The procedures applicable to wood exports checks are not respected or the checks carried out are not effective (1.19);
- Fraudulent declarations are made regarding species and quantities on the export documents (1.19);
- Wood is exported unlawfully in logs (species banned from export in the form of logs or in excess of the established quotas) (1.19);
- Wood is exported that does not comply with the provisions relating to processing (maximum 15 cm thickness for square-edged timber) (1.19);
- CITES species are harvested without authorisation or in excess of the applicable harvesting/export quotas (1.20);

For **Processing**, there is a risk that:

- No environmental and social impact assessments are carried out (ESIA) (1.23);
- The environmental and social management plans arising from the ESIA's are not implemented (1.23);
- There is no authorisation or declaration as classified hazardous establishment, depending on cases (1.23);
- The standards for processing waste and sewage are not respected (1.23);
- Workers are not declared to the National Social Insurance Fund (CNPS), accidents at work are not declared and workers are not provided with the appropriate care in the event of an accident or illness (1.25);
- The regulatory provisions related to occupational health are not implemented (available medical service, annual medical check-ups, available personal protective equipment, available first aid kits, etc.) (1.25);
- Employment contracts are not registered with the labour administration (1.26);
- The minimum wage or wage provided for by the collective bargaining agreement based on workers' categories is not respected (1.26);
- The regulatory work-related provisions (rest days, leave, internal regulations, etc.) are not respected (1.26).

Timber source types and risks

There are several timber source types in Cameroon. Knowing the “source type” that timber originates from is useful, because different source types can be subject to different applicable legislation and have attributes that affect the risk of non-compliance with the legislation.

PERMANENT FOREST DOMAIN

- 1. State (production) Forests**
(usually constituted as management units - unité forestière d'aménagement, - UFA)

Forests that fall within the State’s private property by way of a classification procedure.

They are usually constituted as UFAs. Management of these forests may be allocated to the private sector through operating agreements (concession regime) for renewable 15-year periods. Logging activities can only be conducted with an annual operating permit. UFA concessions are the primary source of timber production in Cameroon.
- 2. Council forests**

Council forests are forests incorporated into the private property of councils (local authorities) through a classification procedure. Timber in these forests can be harvested under various different types of permits.

NON-PERMANENT FOREST DOMAIN

- 3. Community Forests**

Management of community forests is allocated by the state to a local community for a duration of 25 years through a management agreement. Timber in these forests can be harvested under various different types of permits.
- 4. Private forests**

Private forests are those planted on a plot of land belonging to a person under private law.
- 5. National forests (all other forest areas)**

Natural trees in all other areas (other than forests classified in the permanent domain, community forests and private forests) belong to the State, the exploitation of which the state may therefore assign to other parties. They are not managed forest areas.

However, local communities with user rights have a right of pre-emption, by which they may request that the area concerned be allocated as a community forest instead.

Private landowners also have a right of pre-emption over natural trees located on their land.

If there are no rights of pre-emption, the state may allocate logging titles over the forest resources, notably sales of standing timber (*vente de coupe* permits in French) for 3-year periods.

Other types of permits and licences may be issued within the national forest domain.

This table summarises the findings of the timber legality risk assessment by source type.

Legal category	Sub-category	State (production) Forests	Council forests	Community Forests	Private forests	National forests (all other forest areas)
Legal rights to harvest	1.1 Land rights and management rights	Red	Red	Grey	Grey	Red
	1.2 Concession agreements	Red	Red	Red	Grey	Grey
	1.3 Management and harvesting schedule	Red	Red	Red	Red	Red
	1.4 Harvesting permit	Red	Red	Red	Grey	Red
Taxes and fees	1.5 Payment of taxes, fees and felling tax	Red	Red	Red	Red	Red
	1.6 VAT and other sales taxes	Red	Red	Red	Red	Red
	1.7 Income tax	Red	Red	Red	Red	Red
Harvesting activities	1.8 Harvesting regulations	Red	Red	Red	Red	Red
	1.9 Protected sites and species	Red	Red	Red	Red	Red
	1.10 Environmental requirements	Red	Red	Red	Red	Red
	1.11 Health and safety	Red	Red	Red	Red	Red
	1.12 Legal employment	Red	Red	Red	Red	Red
Third party rights	1.13 Customary rights	Red	Red	Red	Red	Red
	1.14 Free, prior and informed consent (FPIC)	Grey	Grey	Grey	Grey	Grey
	1.15 Traditional and indigenous people's rights	Grey	Grey	Grey	Grey	Grey
Wood trade and transport	1.16 List of species, quantities, qualities	Red	Red	Red	Red	Red
	1.17 Trade and transport	Red	Red	Red	Red	Red
	1.18 Offshore trade and manipulation of transfer prices	Red	Red	Red	Red	Red
	1.19 Customs regulations	Red	Red	Red	Red	Red
	1.20 CITES	Red	Red	Red	Red	Red
	1.21 Regulations requiring due diligence procedures	Grey	Grey	Grey	Grey	Grey
Wood processing	1.22. Legal registration of businesses	Green	Green	Green	Green	Green

	1.23 Environmental requirements relating to processing					
	1.24 Requirements relating to processing					
	1.25. Health and safety in the processing sector					
	1.26. Legal employment in the processing sector					

B. Overview of the forest sector in Cameroon

Outline of forest resources in Cameroon

Cameroon is an important biodiversity reserve hosting many endemic species of flora and fauna (Doumenge, C. et al., 2015).

Cameroon's forests cover a significant portion of the Congo Basin. Their surface area amounts to about 20 million hectares, or 42% of the national territory (FAO, 2020). They consist of dense rainforests in which logging is practiced, and mangroves that are little or not exploited (FRMI, 2018). Dense forests can be divided into two main groups: (1) the Biafran forests, lowland coastal forests along the Gulf of Guinea and (2) the Guinean-Congolian forests in the south and southeast of the country (ETTF, 2016).

Cameroon has one of the highest rates of forest cover degradation in the Congo Basin, and its forest cover decreased by about 1% per year between 1990 and 2015 (FAO, 2015).

The very high agricultural pressure contributes largely to deforestation. This is compounded by fuelwood collection, mining and illegal logging (ETTF, 2016).

Organisation of the forest estate

The forest policy, codified by law n°94/01 of 20 January 1994, divides the national forest estate into two distinct domains:

- The permanent forest domain, which is made up of land destined to remain forest land permanently and which is therefore incorporated into the private domain of the State or Cameroonian Communes. This includes, on the one hand, the various protected areas (national parks, wildlife reserves, areas of hunting interest, etc.) and, on the other hand, forest reserves (integral ecological reserves, production forests, protection forests, botanical gardens, plantation forests, etc.). Industrial exploitation takes place mainly in production forests, which cover 7 million hectares, or 15% of the country's surface area (WRI, MINFOF, 2018). These are mostly divided into Forest Management Units (*Unités forestières d'aménagement*, UFAs) and managed by private economic operators.
- The non-permanent forest domain consists of the rest of the country's forest areas. These lands may be used for non-forestry purposes (agriculture, grazing, development projects, etc.). Timber harvesting can come from various types of permits and authorisations. Community forests and privately planted forests are also part of the non-permanent forest domain. The number of community forests has increased significantly since the 2000s. They reached an area of 2.1 million hectares in 2018 (WRI, MINFOF, 2018). The government also promotes the development of private plantations. However, this sector remains limited, with low annual production and a plantation area of around 17,000 hectares for the whole country (FAO, 2020).

Timber industry

According to estimates, the forestry sector contributes between 3% and 5% of Cameroon's GDP (e.g. see CIFOR, 2013).

Cameroon's forest industry produces between 2 and 3 million m³ of logs annually (ETTF, 2016, FAO/CIFOR, 2015). About a third of this production is exported directly as logs (CED, 2019), and the vast majority of the wood undergoes primary processing before export (mainly into sawn timber and to a lesser extent veneer and plywood) (ETTF, 2016).

The timber trade involves a small number of species: the main species exported are Ayous, Sapelli, Tali, Okan and Azobé (ETTF, 2016, CED, 2019).

The Asian market is the main recipient of timber exports, with China and then Vietnam accounting for around 54% of volumes, ahead of the European trio of Belgium, Italy and France (around 22%) (ETTF, 2016).

Institutional framework

The Forestry Code in force in Cameroon dates back to 1994 (Law n°94/01 of 20 January 1994). It concentrates implementation and control actions under one Ministry: the Ministry of Forests and Fauna (MINFOF).

Although Cameroon has taken significant steps to improve forest policy and governance in the country to slow the high rate of deforestation, illegal logging remains a major concern in the country and is frequently documented at different stages of the timber supply chains. The corruption perception index (Transparency International) remains very low (25/100 in 2020), and transparency in the forestry sector remains a challenge, although Cameroonian laws have attempted to strengthen public access to information (FAO, 2015). Civil society is also heavily involved in detecting cases of illegality through Independent Monitoring (IM) actions, notably under the External Independent Monitoring Standard System (SNOIE).

Finally, for several years, Cameroon has been developing a Voluntary Partnership Agreement (VPA) with the European Union. This was signed in May 2010. The country implemented the VPA negotiations through an innovative platform bringing together all stakeholders, including ministerial authorities, timber sector unions, NGOs and community-based organisations, members of the national assembly and international organisations. However, the effective implementation of the legality verification system is not yet operational.

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C. Legality Risk Assessment

LEGAL RIGHTS TO HARVEST

1.1. Land tenure and management rights

Legislation covering land tenure rights, including customary land rights as well as management rights that includes the use of legal methods to obtain tenure rights and management rights.

Management rights related to other rights than land and land management is covered under 1.13 (Customary rights) and 1.15 (Indigenous/traditional people's rights)

This indicator also covers legal forest management business registration and tax registration, including relevant legal required licenses (Industrial business and tax registration are covered under 1.22). Risk may be encountered where land rights have not been issued according to prevailing regulations and where corruption has been involved in the process of issuing land tenure and management rights. The intent of this indicator is to ensure that any land tenure and management rights have been issued according to the legislation. The level of corruption in the country or sub-national region is considered to play an important role and corruption indicators (e.g., Corruption Perception Index, CPI) should therefore be considered when evaluating risks

1.1.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Ordinance n°74-1 of 6 July 1974 establishing rules governing land tenure (Article 1, Title 2);
- Decree n°95/678/PM of 18 December 1995 setting up an indicative framework for land use in southern forest areas (Articles 2 and 8);
- Decree n°95/351/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Order n°0518/MINEF/CAB of 21 December 2001 giving priority to neighbouring village communities for attribution of any forest that may be developed into a community forest;
- Decision n°1354/D/MINEF/CAB of 26 November 1999 establishing the procedures for classifying forests in the permanent forest domain in the Republic of the Cameroon.

1.1.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of State Property, Surveys and Land Tenure

1.1.3. Legally required documents or records

For the permanent forest domain (State/council forests, including all UFAs):

- Decree classifying an area of national forests into the permanent forest domain;
- Preliminary public notice of the classification procedure.

For vente de coupe permits (national forests):

- *Vente de coupe* planning document (DPVC)
- Acknowledgement of receipt by the communities of the DPVC prior to the awarding of the *vente de coupe* permit, issued by the forest community unit (*cellule de la foresterie communautaire*, CFC);

For vente de coupe permits for development projects:

- Declaration of public interest of a space prior to the implementation of a development project;
- Land title in the name of the private person concerned; or
- Land title in the name of the state.

1.1.4. Sources of information

Government sources

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1.1.5. Risk determination

Overview of legal requirements

The Forest Code defines the national forest domain as the combination of a permanent forest domain and a non-permanent forest domain. The first comprises land definitively assigned for forestry use, whilst the second comprises land that may be assigned for other uses. The southern Cameroon forest zoning plan (*plan de zonage du Cameroun Forestier Méridional*) acts as the framework for planning out the management of the space and resources between these two forest domains.

Permanent forest domain (*Domaine forestier permanent, DFP*)

According to the law, the DFP covers at least 30% of Cameroon's total territory. The forests that make up the DFP fall under the private domain of the state or councils, qualified as either state forests or council forests. The state (or council) therefore owns the land and may, in some cases, allocate the rights (management/logging rights) to private persons (either through an operating agreement or a *vente de coupe* permit, see sections 1.2 and 1.4).

State forests include: national parks, wildlife reserves, integral ecological reserves, production forests, protection forests, etc. State production forests are divided into forest management units, known as UFAs (*unités forestières d'aménagement*).

Forests are integrated into the DFP following a classification procedure, recognised by way of a decree. The forest must be classified before any access rights or management rights over the resource can be allocated. The classification must factor in the land allocation plan if there is one. It is important to note that one of the stages of the classification procedure is a consultation process, during which the stakeholders (administrations, civil society, communities) issue their opinion. Beyond this opinion, the population's consent is not legally required (see section 1.14). On the other hand, if populations are expropriated during the classification of the forest, compensation is paid (art. 2.5 Decision n°1354/D/MINEF/CAB).

There is also a legal debate regarding the potential legal incoherence between land law and forestry law. Land legislation indeed only acknowledges private property on the basis of a land title. Yet the state has no land title over the forest areas classified in the DFP. Despite this, the state's authority over the areas in the permanent forest domain is not contested.

The forest areas classified in the DFP cannot be declassified unless a space of the same surface area and located in the same geographical zone can be classified as compensation.

Non-permanent forest domain (*domaine forestier non permanent, DFNP*)

All other (unclassified) forests, as well as all community forests and private forests constitute the non-permanent forest domain.

Generally speaking, all natural trees located in the DFNP belong to the state, apart from community forests. In all cases other than community forests, the state may allocate rights to access these resources, notably by issuing *vente de coupe* permits (see section 1.4). However, forest areas that can be allocated by way of a *vente de coupe* permit must be designated in advance in a *vente de coupe* planning document (DPVC), which must be widely circulated. Communities with user rights over these areas may then express their intention to erect a community forest in the area concerned instead. Once a *vente de coupe* permit has been attributed, the relevant local community may not, however, submit a competing application on the same area whilst the permit is on-going.

Furthermore, the allocation of all *vente de coupe* permits for the purpose of converting the land before rolling out a development project (*vente de coupe pour projet de développement, VCPD*) must be preceded by the allocation of land titles in line with the applicable land legislation. This normally gives rise to payment of damages to the communities who are stripped of some of their rights over these areas.

The decision to allocate part of the DFNP as community forest land is made based on an application from a community representative, as well as a favourable opinion from the community. A management agreement is then signed with the state. The user and management rights are granted for 25-year periods.

Private forests are planted forests erected in areas lawfully acquired by private persons. Private individuals wanting to harvest wood from their planted forests must also submit a technical support file and draw up a simplified management programme (see section 1.3). On the contrary, natural trees on land belonging to a private individual actually keep belonging to the State. Nevertheless, the private individual has a right of pre-emption and may therefore acquire them.

Land ownership within the DFNP may therefore vary, however it is important to note that the proportion of local populations that formally register the land they occupy is low in Cameroon. All unregistered land goes back to the state.

Finally, it should be noted that if the soil on which a planted forest is located belongs to the state, the trees there belong to whoever planted them.

Description of risk

- Forest areas are allocated for logging purposes without the stakeholders being consulted or without the regulatory modalities being taken into account (World Bank, 2010, Chatham House, 2015). Conflicts between forest titles and mining titles regarding use of the land are also often observed (WWF, 2021, Chatham House, 2015) notably due to poor consultation of the stakeholders;
- Concessions are allocated, despite not having been classified in the permanent forest domain: sometimes a forest area is classified after (and not prior to) the UFA allocation procedure. Around 430,000 hectares fell into this situation in 2008 (WRI-MINFOR, 2018, cf. map key);

- The geographical scope of a forest title is altered (UFA, *vente de coupe* permit) without the stakeholders being consulted or the classification/planning procedures being respected (IM-FLEG/REM, 2009, Duhesme, C., 2014, SNOIE/FODER, 2016);
- The access rights allocated by way of a *vente de coupe* permit are extended without the stakeholders being consulted (Expert consultation, 2019);
- The *vente de coupe* planning notice is not released to the public, which is required to enable the local communities to exercise their right to erect a community forest in the areas in which they have user rights (CONAC, 2012, Chatham House, 2015);
- Local communities who lose some of their rights over the areas allocated to private stakeholders (classification process or development projects) do not receive compensation (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for State and council forests and for *Vente de coupe* permits within national forests. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.1.6. Risk designation and specification

Permanent forest domain (State and council forests, including all UFAs) and *Vente de coupe* permits within national forests: Specified risk

Community Forests, planted forests belonging to private individuals and other titles attributed in national forests: Low risk

1.1.7. Control measures and verifiers

(1) Collect the following documents:

For forests located in the permanent forest domain (State and council forests, including all UFAs):

- Decree classifying the forest;
- Minutes from the stakeholder consultation meeting prior to the classification;
- Agreement between the logging operator and the administration (UFAs only);

For vente de coupe permits in national forests:

- *Vente de coupe* planning document drawn up by the forest administration;
- *Vente de coupe* planning notice issued to the public enabling communities owning rights over these areas and wanting to erect a community forest to exercise their right of pre-emption;

For vente de coupe permits in national forests within the framework of land conversion for a development project (VCPD):

- Land title allocated to a private person in view of a development project;
- Documents relating to the payment of compensation to third parties who have lost their rights.

(2) Where possible, consult the following resources and parties to obtain information on the forest area and ensure that the procedures in force are respected/that there are no land-related conflicts:

- Forest Atlas of Cameroon. Interactive map available at: <https://cmr.forest-atlas.org/map?l=en> [accessed in June 2021];
- MINFOF mapping service;

- Departments within the Ministry of State Property, Surveys and Land Tenure (MINDCAF);
- Local and neighbouring communities;
- Civil society organisations (WWF, FODER, RELUFA, CED, etc.).

1.2. Concession licenses

Legislation regulating procedures for the issuing of forest concession licenses, including use of legal methods to obtain concession license. Especially bribery, corruption and nepotism are well-known issues in connection with concession licenses. The intent of this indicator is to avoid risk related to situations where organizations are obtaining concession licenses via illegal means such as bribery, or where organizations or entities that are not eligible to hold such rights do so via illegal means. Risk in this indicator relates to situations where due process has not been followed and the concession rights can therefore be considered to be illegally issued. The level of corruption in the country or sub-national region is considered to play an important role and corruption indicators (e.g., Corruption Perception Index, CPI) should therefore be considered when evaluating risks.

1.2.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime (Articles 51(2), 51(3), 64(2));
- Decree n°2000/092/PM of 21 March 2000 – modifying Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forest regime (notably Article 65 (new));
- Order n°0315 / MINEF of 9 April 2011 establishing the pre-selection criteria and selection processes for logging title bidders (Articles 2(1), 58(1));
- Order n°0518/MINEF/CAB of 21 December 2001 giving priority to neighbouring village communities for attribution of any forest that may be developed into a community forest.

1.2.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Department of Forestry
- Inter-ministerial committee for title allocations
- Independent monitor of title allocations

1.2.3. Legally required documents or records

For State forest (UFAs) covered by an operating agreement:

- Professional forestry accreditation issued to the applicant
- Title allocation tender notification
- Agreement concluded between the beneficiary and the Ministry of Forests

In case of UFA transfer:

- Notification of approval of the title transfer issued by the inter-ministerial committee for title allocations
- Agreement concluded between the new beneficiary and the Ministry of Forests

For council forests under management concession:

- Written agreement (*Contrat de partenariat*) between the council and the forest operator

For community forests:

- Agreement concluded between the community and the Ministry of Forests

1.2.4. Sources of information

Government sources

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- Nounah, S. (2006). Etude comparative des procédures d'attribution des titres d'exploitation forestière Cameroun - République du Congo - Thesis submitted for a master's degree in Comparative & International Environmental Law at the University of Limoges (France). Available

at: https://www.memoireonline.com/03/11/4364/m_Etude-comparative-des-procedures-dattribu-tion-des-titres-dexploitation-forestiere-Cameroun-0.html [accessed in June 2021].

1.2.5. Risk determination

Overview of legal requirements

State forests (UFAs) under an operating agreement

Operating agreements within UFAs can only be allocated to persons previously accredited as logging operators. The law defines an operating agreement as “a contract that grants the concessionaire the right to harvest a volume of wood that can supply its local wood processing industry or industries in the long term within a given forest concession.”

Long-term operating agreements are only allocated following the termination of a provisional operating agreement.

The key stages of the operating agreement allocation process are as follows:

- A public tender procedure is launched;
- An inter-ministerial committee for title allocations is created for the tender procedure;
- The bidders, who must be in possession of a professional forestry accreditation, present their applications (the composition of which is stipulated in detail by the applicable regulations – cf. Order n°95/531);
- The inter-ministerial committee for title allocations makes a decision based on a set of specific criteria defined by the regulations (in line with financial, technical and professional capacities, and respect for previous commitments – cf. Order n°95/531);
- A provisional operating agreement is signed between the Ministry of Forests and the winning operator. This provisional agreement cannot exceed 36 months.
- Following the expiry of the provisional agreement, there are two scenarios: either the concessionaire has not fulfilled all the clauses of the agreement or is found to have breached the agreement, in which case they are no longer allowed to benefit from the forest concession, or the definitive operating agreement is allocated based on a report of the works conducted issued by the forest administration.
- If applicable, the definitive operating agreement is allocated by way of a decree for a renewable duration of 15 years. Allocation of this definitive operating agreement is conditional on the specifications being signed and on the planning documents being drawn up and approved (forest management plan, five-year management programme, operations plan for the first year).

The definitive agreement can be renewed upon prior request by the concessionaire, provided that the concessionaire has respected all its contractual obligations. The request is handled by the inter-ministerial committee for title allocations.

Transferring a concession (UFA) between two logging operators

The key regulatory stages for transferring any forest concession are as follows:

- The accredited logging operator seeking the title files a transfer request and application to the authorities;
- The concessionaire that currently owns the title notifies the Ministry of Forests (MINFOF) of its agreement to transfer the title to the applicant;
- An inter-ministerial committee responsible for overseeing the transfer is created and makes a decision in relation to the application;

- As appropriate, this inter-ministerial transfer committee notifies the applicant of the transfer approval;
- A new agreement is signed between the new beneficiary and the MINFOF.

It should be noted that the Forestry Code also regulates changes in the shares of a company holding a logging permit: any transfer or new acquisition of shares must be approved by the Minister in charge of forests (art. 42.3 law n°94/01).

Council forest under the UFA regime

The regulations specify that each council defines the modalities for the allocation of titles for its forests (art. 79.2 decree n°95/531). In practice, a certain number of communal forests are managed by a private operator on the same model as State UFAs. The management and exploitation of the forest is then conceded to a private operator, generally through the signature of a partnership contract.

Community forests

Community forests are created through the signature of a management agreement with the state. The law defines a community forest management agreement as the "contract by which the forest administration grants a community a portion of national (unclassified) forests for the purpose of its management, conservation and exploitation in the interest of said community."

In forest areas, community forests are a maximum of 5,000 hectares, whilst in savannah areas the limit is 250 hectares.

The main stages of creating a community forest are as follows:

- The community concerned holds a consultation meeting in order to determine the aims and limits of the forest. This meeting is supervised by the forest administration and is recognised by way of a set of minutes;
- The community submits an application to co-manage a forest space to the forest administration. The regulations define the specific information to be included in this application;
- The forest administration consults the stakeholders in order to obtain their consent to the allocation of the forest space to the community;
- If the stakeholders issue a favourable decision, a simplified management programme is prepared with the assistance of the forest administration (see section 1.3);
- Finally, a management agreement is drawn up. The management agreement has the same duration as the simplified management programme. It can be renewed if the community has fulfilled its commitments.

A community forest management agreement template is provided by ministerial order.

Harvesting is conducted within community forests on behalf of the community through the issuance of a logging title (notably *vente de coupe* permit or other type of permit, see section 1.4).

Description of risk

For state forests (UFAs)

- Concessions are allocated at the discretion of the state and not through a tender procedure (Expert consultation, 2019);
- Concessions are allocated despite the inter-ministerial committee for title allocations not having held any meetings (Expert consultation, 2019);
- Corrupt practices are utilised during the title allocation procedures by the inter-ministerial committee (CONAC, 2012, Kamkuimo, 2013);

- Irregularities are detected on the part of the inter-ministerial committee for title allocations: inconsistent qualification of bidders, acceptance of additional documents after the deadline, conflicts of interest amongst committee members, lack of transparency or circulation of invitation to tender, unclear invitation to tender, etc. (CONAC, 2012);
- Lack of valid agreement following the expiry of the provisional agreement (the operator is not formally deemed unfit but is not either granted a definitive agreement) (Expert consultation, 2019);
- Concessions are allocated to replace existing ones in breach of the procedures in place: in light of constraints impacting the logging operator (financial, environmental, conflicts with communities, etc.), the Ministry of Forests may relocate a previously allocated title, derogating from the legal allocation procedure (IM-FLEG/REM, 2009, Duhesme, C., 2014, SNOIE/FODER, 2016);
- Change in the shares of a concession-holder without prior approval from the Minister in charge of forests (Expert consultation, 2019).

For community forests

- No valid management agreement is signed with the state (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for state forests (UFAs) and community forests. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.2.6. Risk designation and specification

State forests (UFAs) and community forests: specified risk.

Council forests under the UFA regime: low risk.

Council forests except UFAs, planted forests belonging to private individuals and national forests: not applicable.

1.2.7. Control measures and verifiers

(1) Collect the following documents:

For State forests (UFAs) under an operating agreement:

- Beneficiary's professional forestry accreditation;
- Invitation to tender for the forest title (excluding UFA transfers);
- Minutes from the inter-ministerial committee for title allocations or transfer committee meeting, as applicable;
- Award or transfer notification issued by the Ministry of Forests, referencing the committee for title allocations;
- Agreement concluded between the beneficiary and the Ministry of Forests (provisional or not);
- Registration to the Commercial register (*Registre du commerce et du credit mobilier – RCCM*) (compare issuance date with the title attribution).

For community forests:

- Management agreement concluded between the community and the Ministry of Forests.

(2) Where possible, consult the following stakeholders to obtain information on the allocation of the title:

- Independent monitor;
- Local and neighbouring communities;
- Civil society organisations (WWF, FODER, RELUFA, CED, etc.) and local forestry experts.

1.3. Management and harvesting planning

Any legal requirements for management planning, including conducting forest inventories, having a forest management plan and related planning and monitoring, as well as approval of these by competent authorities. Cases where required management planning documents are not in place or are not approved by competent authorities should be considered. Low quality of the management plan resulting in illegal activities may be a risk factor for this indicator as well.

1.3.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Order n°222 /MINEF of 25 May 2001 establishing the procedures for the development, approval, monitoring and control of the implementation of forest management plans for production forests in the permanent forest domain. Available at: http://www.cdr-cvuc.cm/index.php/fr/document/doc_download/335-arrete-n-0222-a-minef-25-mai-2001 [accessed in June 2021].

1.3.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Territorial Administration

1.3.3. Legally required documents or records

For State forests (UFAs) covered by a definitive operating agreement:

- Forest management plan and its approval notice
- Five-year management programme
- Annual operations plan

For council forests:

- Approved forest management plan
- If the forest is constituted as UFA: Annual operations plan

For community forests:

- Approved simplified management programme
- Annual operations plan

For private planted forests:

- Approved simplified management programme

For vente de coupe permits within national forests:

- Annual operations plan

1.3.4. Sources of information

Government sources

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1.3.5. Risk determination

Overview of legal requirements

PERMANENT FOREST DOMAIN

State forests (UFAs)

In line with the applicable regulations, a forest management plan must be drawn up for all state forests (UFAs) (Art. 29 of Law n°94/01).

For UFAs allocated to forest concessionaires, the forest management plan must be prepared during application of the provisional operating agreement, as a mandatory part of the specifications (Art. 50 and 64 of Law n°94/01). It should be noted that the logging operator may conduct logging activities during this preparation period in annual allowable cuts (2,500 hectares per year maximum) allocated and delineated by the forest administration (Art. 67-5 of Decree n°95-531).

The forest management plan is prepared in line with a pre-existing framework and must contain a number of predefined sections (description of the natural environment, mapping details, forest management inventory, allocation of land and user rights, calculation of allowable cut) (Art. 3-1, 5 and 6 of Order n°222). The forest management plan must notably respect the provisions on mapping data, the technical standards regarding the forest management inventory, the allocation of land, the distribution of inventoried species, the calculation of the allowable cut and minimum harvestable diameters, the subdivision of the concession into five-year blocks and annual allowable cuts, etc. (cf. Order n°222/MINEF).

The forest management plan is prepared in several stages, which are in turn checked and validated by the forest administration:

- Approval of the sampling plan;
- Verification of the inventories by the forest administration (once the first three tracks have been cleared);
- Approval of the forest map;
- Validation of the inventories and inventory report;
- Submission of the forest management plan to the forest administration;
- Examination of the proposal by the forest management plan approval committee (Art. 24 to 31 of Order n°222);
- Approval of the forest management plan by way of an order issued by the Ministry of Forests.

The communities are consulted on the allocation of the concession land (micro-zoning) and their user rights.

The forest management plan is validated by the Ministry of Forests for a period of 30 years (management rotation period duration – cf. art. 6-g of Order n°222). It may be revised every 5 years (subject to validation from the approval committee).

Harvesting activities must be conducted in compliance with the forest management plan (Art. 44-3 of Law n°94/01), notably regarding the volumes, species and minimum diameters provided for. The forest management plan also defines the annual allowable cut of the UFA (maximum area and/or volume of forest products that can be harvested annually). As the logging rotation period defined by the law is 30 years, the forest management plan defines 6 five-year blocks, each containing 5 adjacent annual allowable cuts (AAC) of equal surface areas.

The five-year management programme is a five-year version of the forest management plan. It must be approved before logging operations can commence in each block. The annual operations plan is the annual version outlining the activities to be conducted for that year. It is based on a full

harvesting inventory of the forest resources within the annual allowable cut (Art. 71 of Decree n°95-531).

The forest management documents also define the implementation of various other activities (maintenance of tracks, infrastructure, reforestation, monitoring, management of wildlife and biodiversity, etc.).

Violation of any of the provisions of a forest management plan for a permanent forest shall result in the suspension or withdrawal of the logging title.

Council forests

Council forests also require a forest management plan (Art. 31 of Law n°94/01). In this case, the forest management plan is drawn up by the people in charge of the council and validated by the forest administration. The forest management plan is then implemented by the council concerned, under the supervision of the forest administration (Art. 48 of Decree 95- 531).

Logging operations cannot commence until the forest management plan has been approved.

Council forests can also be constituted as UFAs, in which case the forest manager must follow the requirements that apply to conceded state forests (inventories, management plan, annual operation plan - see above for details).

NON-PERMANENT FOREST DOMAIN

Community forests

A simplified management programme is required for community forests (Art. 37- 2 of Law n°94/01). This programme is drawn up in conjunction with the forest administration, however the preparatory works, such as inventories, are carried out at the expense of the community (Art. 29- 2 of Decree n°95-531). It is approved by the forest administration.

All activities, including logging activities, must comply with the simplified management programme. The forest area is divided into annual plots. The community is also required to draw up an annual operations plan and to submit it to the forest administration (Art. 96 of Decree n°95-531). An inventory must also be carried out in each annual plot (Art. 50 of Decree n°95-531). These inventories are also validated by the forest administration.

Private planted forests

Private forests are also covered by a simplified management programme prepared in conjunction with the forest administration (Art. 39 of Law n°94/01).

National forests covered by a *vente de coupe* permit

National forests covered by a *vente de coupe* permit are not managed as such, as they are part of the non-permanent forest domain, which is intended for purposes other than forestry activities. However, loggers must draw up annual operations plans and must respect the rules for operating within forest areas (*normes d'intervention en milieu forestier*), as well as the minimum diameters and volumes provided for (indicated in the specifications and annual logging certificate, see section 1.4). Furthermore, the regulatory provision for all forests to be subjected to a harvesting inventory at the expense of the title beneficiary is also applicable to forests allocated under a *vente de coupe* permit (Art. 50 and 84 of Decree n°95-531). In this case, the full inventories are carried out at the start of the area's 3-year logging period.

Description of risk

All the risks outlined below are strongly influenced by the inadequacy of the checks conducted by the Ministry of Forests (IM-FLEG/REM, 2009).

For the permanent forest domain (State and council forests, including UFAs), community forests and private forests:

- The preliminary studies required for the preparation of forest management plans or simplified management programmes are conducted and validated despite the fact they do not meet the established standards, notably forest resource inventories and socio-economic studies that are necessary for the micro-zoning of the area (IM-FLEG/REM, 2009);
- Logging activities are conducted in the absence of a forest management plan or simplified management programme (in particular in UFAs, the 3-year time frame for drawing up the forest management plan under the provisional operating agreement regime is exceeded) (Expert consultation, 2019);
- The provisions of the forest management plan or simplified management programme are not implemented or are only partially implemented (MEF, 2006, IM-FLEG/REM, 2009, SNOIE/FODER, 2016). For instance, activities not provided for in the forest management plan are carried out (hunting, farming, mining, etc.) (WWF, 2012, Chatham House, 2015). In UFAs, the provisions of the annual operations plan might not be coherent with the provisions of the forest management plan, in particular the order of the five-year blocks and annual allowable cuts (IM/AGRECO-CEW, 2010 and 2012).

National forests allocated by way of a vente de coupe permit and community forests:

- Logging operations are conducted in absence of a harvesting inventory (IM/AGRECO-CEW, 2010 and 2012).

In addition, for State forests (UFAs):

- The Ministry of Forests approves modifications to the forest management plan (modifications to the plots of land, modifications to the minimum management diameter (DMA) or minimum harvesting diameter (DME), authorisation of the harvesting of specific species) without seeking the opinion of the forest management plan approval committee. Annual allowable cuts are notably frequently modified without the forest management plan being revised (Expert consultation, 2019);
- Logging activities are conducted without a five-year management programme and/or an annual operations plan having been drawn up or validated (IM/AGRECO-CEW, 2010 and 2012).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types (excluding certain types of logging permits, see below under 1.3.6.). The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.3.6. Risk designation and specification

State forests (UFAs), council forests, community forests, private forests and national forests if covered by a *vente de coupe* permit: Specified risk

Other permits/authorisations in national forests: not applicable

1.3.7. Control measures and verifiers

(1) Collect the following documents:

For State forests (UFAs):

- Results of the forest management inventory;
- Notifications approving the works carried out during the forest management plan preparation phase (sampling plan, clearing of initial tracks, forest map, inventories, inventory report);

- Report from the competent sub-prefecture on the local population consultation procedures conducted during the forest management plan preparation phase regarding the allocation of forest areas and user rights;
- Forest management plan approval committee meeting minutes;
- Forest management plan in force and ministerial order approving the forest management plan (unless the UFA was allocated less than 3 years ago and the provisional operating agreement is still in force);
- Five-year management programme;
- Notification validating the five-year programme (unless it is the first five-year block following validation of the forest management plan);
- Annual operations plan;

For council forests (except UFAs):

- Approved forest management plan;
- If covered by a *vente de coupe* permit, results of the harvesting inventory;

For community forests:

- Simplified management programme;
- Annual operations plan;
- Results of the harvesting inventory;

For private forests:

- Simplified management programme;

For national forests allocated by way of a vente de coupe permit:

- Results of the harvesting inventory;
- Annual operations plan.

(2) Carry out the following checks:

For State forests (UFAs):

- That the order of the five-year blocks and annual allowable cuts provided for by the forest management plan is being respected;

For community forests:

That the annual plot provided for by the simplified management programme is being respected;

For national forests allocated by way of a vente de coupe permit:

- That the provisions of the annual operations plan are being respected.

(3) Consult the following stakeholders to obtain information on forest management:

- Independent monitor;
- Local and neighbouring communities;
- Civil society organisations (WWF, FODER, RELUFA, CED, etc.) and local forestry experts.

1.4. Harvesting permits

Legislation regulating the issuing of harvesting permits, licenses or other legal document required for specific harvesting operations. It includes the use of legal methods to obtain the permit. Corruption is a well-known issue in connection with the issuing of harvesting permits. Risk relates to situations where required harvesting is carried out without valid permits or where these are obtained via illegal means such as bribery. In some areas, bribery may be commonly used to obtain harvesting permits for areas and species that cannot be harvested legally (e.g., protected areas, areas that do not fulfil requirements of minimum age or diameter, tree species that cannot be harvested, etc.). In cases where harvesting permits classify species and qualities to estimate fees, corruption and bribery can be used to classify products that will result in a lower fee. The level of corruption in a country or sub-national region is considered to play an important role and corruption indicators should therefore be considered when evaluating risks. In cases of illegal logging, harvesting permits from sites other than the actual harvesting site may be provided as a false proof of legality with the harvested material.

1.4.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Order n°222/MINEF of 25 May 2001 establishing the procedures for the development, approval, monitoring and control of the implementation of forest management plans for production forests in the permanent forest domain;
- Order n°0315/MINEF of 9 April 2011 establishing the pre-selection criteria and selection processes for logging title bidders;
- Harvesting inventory standards, May 1995.

1.4.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Regional Delegations of the Ministry of Forests and Wildlife

1.4.3. Legally required documents or records

State forests (UFAs) and council forests under the UFA regime

- Annual operating permit (or logging certificate during the drawing of the forest management plan);

National forests allocated by way of a Vente de coupe permit

- Minutes from the inter-ministerial committee for title allocations meeting;
- Ministerial order awarding the *vente de coupe* permit;
- *Vente de coupe* certificate;

Other titles (timber exploitation permit, personal logging licence, logging permit for special forest products, harvested timber removal licence) within communal forests, community forests and national forests

- Timber exploitation permit; or
- Personal logging licence; or

- Logging permit for special forest products; or
- Harvested timber removal licence.

Auctions

- Auction committee minutes.

1.4.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2012). Guide de l'utilisateur. Available at: <https://docplayer.fr/13556882-Guide-de-l-usager-ministere-des-forets-et-de-la-faune-republique-du-cameroun-paix-travail-patrie.html> [accessed in June 2021];
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Non-government sources

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- IM/AGRECO-CEW (2010). Etude sur les petits titres d'exploitation forestière au Cameroun à la lumière de la lettre circulaire 924/C/MINFOF/SG/DF du 23 septembre 2009 – Rapport final. Available at: <http://docplayer.fr/85378187-Etude-sur-les-petits-titres-d-exploitation-forestiere-au-cameroun-a-la-lumiere-de-la-lettre-circulaire-924-c-minfof-sg-df-du-23-septembre-2009.html> [accessed in May 2021];

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- IM-FLEG/REM (2006). Quarterly report n°5. Available at: www.rem.org.uk/documents/OI_Rapport_Trimestriel_5.pdf [accessed in June 2021].

1.4.5. Risk determination

Overview of legal requirements

Direct harvesting scenario (State, council and community forests)

The harvesting of State, council and community forests can be carried out directly: the State/council/community administration can either conduct the logging activities itself or it may outsource them. In this case, a subcontracting contract is concluded with a logging operator in possession of a professional forestry accreditation.

For community forests, a logging certificate must be obtained annually by the community managing the forest.

Management concession scenario (operating agreements for State forests (UFAs) and partnership contracts for council forests under the UFA regime)

Within the framework of a UFA covered by an operating agreement or, for communal forests, under a partnership contract, the operator must obtain an annual operating permit, which is issued by the forest administration upon presentation of an annual operations plan, drawn up based on a harvesting inventory (Art. 71 of Decree n°95-531 and Art. 39 of Order n°222), as well as other supporting documents.

However, during the drawing of the forest management plan (maximum first 3 years), logging certificates are issued instead.

***Vente de coupe* permits (mainly within national forests, also possible within State, council and community forests)**

Vente de coupe permits are awarded for a maximum of 3 years. They are non-renewable and cover a maximum of 2,500 hectares.

Several types of forests may be exploited through the allocation of *vente de coupe* permits (Art. 57 et seq. and Art. 81 et seq. of Decree n°95-531). *Vente de coupe* permits are mainly created and awarded for national forests. Legally, State forests (UFAs) can be logged by way of a *Vente de coupe* permit, although this is not used anymore. Communities and councils may also choose to sell the standing wood in their community and council forests through *vente de coupe* permits.

Targeted areas within national forests are determined annually and listed in a *vente de coupe* planning document (DPV), which must be made publicly available. Communities benefit from rights of pre-emption over the forest resources and may request for a community forest to be established (see section 1.2) within the areas that the state plans to allocate under *vente de coupe* permits.

Vente de coupe permits are awarded by ministerial order following a tender procedure. The tender files are examined by an inter-ministerial committee, based on a set of criteria established by the regulations.

Vente de coupe certificates must be issued at the start to the beneficiary of the *vente de coupe* permit by the forest administration, based on a file that the beneficiary must submit (inventory report, certificate of conformity of the inventory results, activity report for the year just ended, etc.).

Vente de coupe permits are sometimes allocated within the framework of full forest conversion projects on a section of the state's private domain. Such conversion operations must be performed

prior to the implementation of the development project. These types of *vente de coupe* permits are awarded for varying durations.

Timber exploitation permits (council forests, community forests, national forests)

The legislation also provides for the allocation of timber exploitation permits for artisanal processing. These permits are awarded upon presentation of a file by the applicant. The area covered by the permit is marked out and subjected to a prior inventory. The total volume of trees intended for sale cannot exceed 500 m³ (Art. 89 and 90 of Decree n°95-531).

Personal logging licences (council forests, community forests, national forests)

The Cameroonian legal framework also provides for personal logging licences intended to meet domestic needs, notably in terms of fire wood and construction wood, beyond the exercise of user rights (Art. 94 of Decree n°95-531).

SPECIFIC CASES

Private planted forests

The Forest Code established that wood in forests belonging to a private individual can be harvested by the owner or any person of their choice upon simple prior notification to the forest administration (Art. 97 of Decree n°95-531). However, it seems that in practice further steps are required by the forest administration (annual logging permits). There are still too few cases of harvesting in private planted forests and the legal framework concerning the required harvesting permit is likely to evolve.

Logging permits for special forest products

The regulations enable the administration to establish a list of special forest products that require a special permit. Ebony is one of these.

Harvested timber removal licences

Harvested timber removal licences (*autorisation d'enlèvement du bois*, AEB) may be granted when the wood has already been cut (abandoned, stranded or confiscated) (Art. 73 of Law n°94-01 and Art. 112 and 113 of Decree n°95-531).

AEBs can be issued for any kind of forest in either the permanent or non-permanent domain. These licences are subject to a report of the volumes concerned. They are issued following a tender procedure.

In practice, these authorisations are no longer granted to any great extent.

Salvage licences

Salvage licences (*autorisation de récupération du bois*, ARB) may be allocated within the national forest domain for the purpose of selling standing wood that needs to be felled for other reasons (development project, clearing of an evacuation route) (Art. 73 of Law n°94/01 and Art. 110 and 111 of Decree n°95-531).

These licences are subject to an inventory of the volumes concerned. They are issued following a tender procedure by the inter-ministerial committee for title allocations.

In practice, these authorisations are no longer granted to any great extent.

Auctions

Cameroonian law permits wood that has been harvested illegally to be put into circulation on the market. Cameroonian criminal law provides for the seizure and confiscation of all wood that has been subjected to illegal practices detected by the relevant authorities. Following confiscation by the administration, the wood may be sold at auction to the highest bidder. This practice may account a significant volume of wood, which may make its way onto the international market. The highest bidder must also submit a file to the Ministry of Forests.

Description of risk

The following risks have been identified:

- Unauthorised harvesting is carried out, either outside of an area designated for logging purposes, or within a forest but by an entity other than the beneficiary. Although these practices are performed by very small informal entities, they are recurring and highly likely to end up being integrated into the formal system, or even into the export system with the global market. (Chatham House, 2015, SNOIE n°2-2016 to 12-2020, CED-EIA, 2020);

For State forests (UFAs under an operating agreement) and communal forests under the UFA regime (with a partnership contract):

- Annual logging operations are commenced before the annual operating permit has been issued (Expert consultation, 2019);

For all source types logged by way of a Vente de coupe permit, or timber exploitation permit, or personal logging licence or another title / authorisation:

- Permits/authorisations are issued or supporting documents are submitted prior to the permit/authorisation being issued in breach of the allocation procedure;
 - Titles are awarded by non-authorised authorities. As a consequence, said titles do not appear on the list of valid titles kept by the Ministry of Forests (Chatham House, 2015);
 - No tender procedure is implemented (IM/AGRECO-CEW, 2010);
 - The composition of the committee for title allocations is non-compliant (absence of representatives from the required ministries, regional rather than national meetings) (Expert consultation, 2019);
 - Irregularities are detected on the part of the inter-ministerial committee for title allocations: inconsistent qualification of bidders, acceptance of additional documents after the deadline, conflicts of interest amongst committee members, lack of transparency or circulation of invitation to tender, unclear invitation to tender, etc. (CONAC, 2012);
 - No effective checks that harvesting inventories have been properly carried out on the ground are conducted (permits may be issued without the inventory works provided for having been conducted (IM/AGRECO-CEW, 2012);
 - Corruption (IM-FLEG/REM, 2009, CONAC, 2012, Kamkuimo, 2013);
- The title borders are not clearly delineated or the title is unlawfully relocated by the forest administration (IM/AGRECO-CEW, 2010);
- No annual logging certificate / *Vente de coupe* certificate exists or logging operations are commenced before the certificate is issued (SNOIE, n°5-2019, n°8-2020);
- Logging is conducted by an operator that is not in possession of a professional forestry accreditation (e.g. See SNOIE, n°11-2020);
- The specifications for logging (or the development project if applicable) are not respected (IM-FLEG/REM, 2009), with no consequences on the renewal of the existing permit or allocation of a new permit;
- *Vente de coupe pour projet de développement* permits, AEBs and ARBs are used fraudulently (for example, where the development project is never actually implemented, or where an AEB issued to evacuate logs left on an old *vente de coupe* permit area is used to conduct new felling operations) (IM--FLEG/REM, 2006 and 2009);

- Standard *vente de coupe* permits are exploited beyond the regulatory 3-year period/annual permits are issued beyond the initial validity period of the title, particularly for *vente de coupe* permits that have a strict regulatory 3-year limit (Expert consultation, 2019).

For auctions:

- Very high risk of deliberate laundering of illegally harvested wood and corruption (Chatham House, 2015). Note: any wood originating from harvesting operations proven to be illegal that is then sold at auction might never reach compliance with legality regulations (such as the European Union Timber Regulation), despite the legal framework enabling it to be sold in Cameroon.

Risk Conclusion

A specified risk of illegality has been identified for this indicator (excluding private planted forests). The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.4.6. Risk designation and specification

State forests (UFAs), council forests, community forests, national forests: Specified risk

Not applicable to private planted forests

1.4.7. Control measures and verifiers

(1) Collect the following documents:

- Professional forestry accreditation of the logging entity;
- List of valid titles issued by the Ministry of Forests (check that it does list the title);
- Any documents relating to the involvement of the committee for title allocations. Check elements concerning its composition, meeting dates, elements taken into account, etc. For *Vente de coupe* permits, check elements relating to the tendering process;
- Annual operating permit or annual logging certificate or *Vente de coupe* certificate, as applicable (check that logging did not commence before its issuance);
- Declaration/certificate of conformity of inventory works;
- For *vente de coupe* permits for development projects: documents relating to the development project in question;
- For auctions: auction committee minutes.

(2) Consult the following stakeholders to obtain information on the issuance of the title:

- Independent monitor;
- Civil society organisations (WWF, FODER, RELUFA, CED, etc.) and local forestry experts.

TAXES AND FEES

1.5. Payment of royalties and harvesting fees

Legislation covering payment of all legally required forest harvesting specific fees such as royalties, stumpage fees and other volume based fees. It also includes payments of the fees based on correct classification of quantities, qualities and species. Incorrect classification of forest products is a well-known issue often combined with bribery of officials in charge of controlling the classification.

1.5.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Law n°2009/019 of 15 December 2009 on the local tax system;
- Annual finance laws;
- General Tax Code;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Decree n°99/370/PM of 19 March 1999 establishing the securitisation programme for forestry revenues;
- Decree n°2001/1034/PM of 27 November 2001 establishing the tax base rules and methods for collecting and monitoring fees, charges and taxes related to forestry activities;
- Joint order n°076 MINATD/MINFI/MINFOF of 26 June 2012 laying down conditions for the planning, use and monitoring of the management of forest and wildlife revenue allocated to councils and local communities.

1.5.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Finance
- Ministry of Territorial Administration

1.5.3. Legally required documents or records

Not applicable

1.5.4. Sources of information

Non-government sources

- Mahonghol, D., Ringuet, S., Nkoulou, J., Amougou, O. G., and Chen, H. K. (2016). Les flux et les circuits de commercialisation du bois : le cas du Cameroun. Available at: <https://www.traffic.org/site/assets/files/1340/timber-trade-flows-routes-cameroon-french-xs.pdf> [accessed in June 2021];
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- IM/AGRECO-CEW (2013). Etude sur l'analyse du contrôle fiscal forestier et du contentieux fiscal forestier au Cameroun;
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1.5.5. Risk determination

Overview of legal requirements

Upon receipt of a notification that an operating agreement or a *vente de coupe* permit has been awarded, all beneficiaries must submit a bank guarantee (security deposit) to the tax administration. The purpose of this guarantee is to ensure that all taxes and fees are paid and to prevent the title from being abandoned. It must be equal to or greater than the Annual Forestry Royalty (RFA).

The harvesting fees and other taxes and charges imposed on logging operators are as follows (Art. 66, 67 and 68 of Law n°95/001):

- The Annual Forestry Royalty (*Redevance Forestière Annuelle*, RFA): this is an annual tax based on the area of the forest titles (UFA and *vente de coupe* permit), paid by the logging operator in possession of the title (Art. 66 of Law n°094/01 and Art. 58, 59 and 64 of Decree n°95-531). The RFA amount is the sum of a base rate plus the financial offer proposed by the logging operator during the tender procedure.
- Felling tax (*taxe d'abattage*, TA): this tax is the main charge provided for by law and is paid for each tree felled. Felling tax is calculated based on the FOB ("free on board") value of logs harvested under logging titles of any sort, including council and community forests. The rate is fixed annually by the Tax Code. In 2019 it increased to 4% (Article 242 of the 2019 Tax Code). The loggers themselves are responsible for declaring the volume of felled timber based on their site log books (DF10 forms) and therefore the amount of tax due.
- Regeneration tax: this is applicable to non-wood forest products and special products, including ebony (*Diospyros crassiflora hier*), and is calculated based on the total weight of the harvested products.
- Transfer tax and abandonment tax: these taxes are due whenever a concessionaire decides to transfer a UFA that it owns to another logger or if it abandons its forest title. The applicable rates are established by the annual finance law.

It is important to note that annual logging certificates and permits must only be issued by the forest administration if proof of payment of all taxes and fees can be provided: such proof must be included in the permit application file.

The legislation also provides for export taxes and fees (see section 1.19) and contribution to the completion of social infrastructure (see section 1.13) (Art. 66-1 of Law n°95/01).

Only the sale price of forest products (*Prix de Vente des Produits Forestiers*) applies for salvage licenses (ARB) and harvested timber removal licences (AEB), timber exploitation permits and personal logging licences (artisanal processing and to meet domestic needs).

Description of risk

- Applicants produce false guarantees when submitting tender files for operating agreements and *vente de coupe* permits (Mahongol et al., 2016);
- Forestry taxes are not paid within prescribed deadlines. Companies export wood despite not being up to date with payment of forestry taxes related to harvesting (IM/REM, 2009, IM/AGRECO-CEW, 2013 (Annex, p.58), Chatham House, 2015). Lack of coordination between the forest and finance administrations reinforce this risk (monitoring of tax payments falls under the competency of the Ministry of Finance, which often does not have the necessary information from the forestry sector) (Expert consultation, 2019);
- Fraudulent declarations are made on the wood transport documents (see section 1.16) with the aim of minimising the amount due for felling tax (IM/REM, 2009).

The above-mentioned potential for illegality is facilitated by corruption amongst the staff responsible for collecting taxes and verifying payment.

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.5.6. Risk designation and specification

All source types: Specified risk

1.5.7. Control measures and verifiers

Collect the following documents:

- Debt clearance certificate issued by the competent authorities;
- Bank guarantee certificate of deposit for operating agreements (UFAs) and *vente de coupe* permits;
- Proof of payment (*quittance*) of all forest taxes for the current and previous year:
 - Operating agreements and *vente de coupe* permits: RFA and felling tax, as well as transfer and abandonment tax if a transfer has taken place;
 - AEBs, ARBs, logging permits, personal logging licences: sales price.

1.6. Value added taxes and other sales taxes

Legislation covering different types of sales taxes, which apply to the material being sold, including selling material as growing forest (standing stock sales). Risk relates to situations where products are sold without legal sales documents or far below market price resulting in illegal avoidance of taxes.

1.6.1. Applicable laws and regulations

- General Tax Code;
- Annual finance law in force;
- Decree n°2001/1034/PM of 27 November 2001 establishing the tax base rules and methods for collecting and monitoring fees, charges and taxes related to forestry activities;

1.6.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Regional and departmental representatives of the Ministry of Forests

1.6.3. Legally required documents or records

Not applicable.

1.6.4. Sources of information

Government sources

- Ministry of Economy and Finance (MEF) (2006). Audit économique et financier du secteur forestier au Cameroun - Rapport final. Available at: <http://agritrop.cirad.fr/550144/> [accessed in June 2021];
- Ministry of Finance website. Available at: <http://www.minfi.gov.cm> [accessed in June 2021].

Non-government sources

- CIFOR (2013). Étude de l'importance économique et sociale du secteur forestier et faunique au Cameroun;
- IM/AGRECO-CEW (2013). Rapport Etude sur l'Analyse des Transactions Forestières et les Ventes aux Enchères Publiques des Produits Forestiers au Cameroun;
- IM/AGRECO-CEW (2013). Rapport Etude sur l'analyse du recouvrement des taxes et redevances forestières au Cameroun;
- World Bank (2003). Reforming Forest Fiscal Systems to Promote Poverty Reduction, and Sustainable Forest Management. Available at: <https://documents1.worldbank.org/curated/en/769141468313799711/pdf/328630ENGLISH0FFS.pdf> [accessed in June 2021].

1.6.5. Risk determination

Overview of legal requirements

VAT in Cameroon is fixed at a rate of 19.25% and applies to the delivery of all goods. However, wood exports are exempt from VAT.

The legislation requires all entities other than the logging operator to pay a withholding tax on wood purchases in the form of logs or sawn timber (the logging operator is responsible for paying the felling tax, see previous section) (Art. 3 of Decree n°2001/1034). This withholding tax on wood purchases is fixed at 5% and is calculated based on the relevant invoices. It is covered by the purchaser of the wood (logs or sawn timber).

The taxes applicable to wood exports are discussed in section 1.19.

Description of risk

There is little information available on payment of VAT and withholding tax on wood purchases in the forestry sector. It is common for some transactions do not comply with trade regulations (exchanging wood for equipment or services, no invoices with cash payments, etc.) (Expert consultation, 2019).

It would also appear that the state is significantly behind with payment of VAT reimbursements owed to exporters (MEF, 2006).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.6.6. Risk designation and specification

All source types: Specified risk

1.6.7. Control measures and verifiers

Collect the following documents:

- Invoices from the supply chain (check that VAT is included and that withholding tax on wood purchases is included for logs and sawn timber);
- Debt clearance certificate issued by the tax administration.

1.7. Income and profit taxes

Legislation covering income and profit taxes related to the profit derived from sale of forest products and harvesting activities. This category is also related to income from the sale of timber and does not include other taxes generally applicable for companies or related to salary payments.

1.7.1. Applicable laws and regulations

- Annual finance law;
- General Tax Code, section on payment of taxes. Available at: https://www.impots.cm/uploads/Telechargement/GENERAL_TAX_CODE_DGI_2019.pdf [accessed on 30 June 2019].

1.7.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Finance (Directorate General of Taxes)

1.7.3. Legally required documents or records

Not applicable.

1.7.4. Sources of information

Government sources

- National Institute of Statistics (2015). Etude économique et financière des entreprises en 2015.

Non-government sources

- Kouetcha, C. (2019). Fiscalité, le poids de l'assiette fiscale au Cameroun insignifiant. Available at: <http://christellekouetcha.blogspot.com/2014/04/fiscalite-le-poids-de-lassiette-fiscale.html> [accessed in June 2021];
- Expat (2019). Les impôts au Cameroun. Available at: <https://www.expats.com/fr/guide/afrique/cameroun/11436-les-impots-au-cameroun.html> [accessed in June 2021];
- Business in Cameroon (2020). Cameroon moves to strengthen its international tax fraud and evasion combating system. Available at: <https://www.businessincameroon.com/public-management/1001-9828-cameroon-moves-to-strengthen-its-international-tax-fraud-and-evasion-combating-system> [accessed in 2021];
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1.7.5. Risk determination

Overview of legal requirements

There are two corporate taxation regimes in Cameroon: one regime applied to actual earnings and one simplified regime.

A company's taxable income is the total of all transactions performed during the financial year, whatever the nature thereof, minus any expenses directly entailed by the exercise of its harvesting activities. Some expenses are non-deductible by law and must be integrated into the company's accounting profit. Some income is not taxable and must be deducted from the accounting profit.

Only revenue generated by companies operating on a continuous basis in Cameroon is taxable. Their activities must be carried out within the framework of an establishment or via a representative whose professional profile is indistinguishable from that of the company.

Description of risk

The following risks have been identified:

- Fraudulent information is declared on companies' income and profit statements with the aim of reducing the amount of tax due. Some companies make false declarations regarding the actual value of the transactions completed on their annual balance sheet. The representatives in charge of carrying out the tax inspections are sometimes complicit in this (Expert consultation, 2019);
- Companies evade tax through transfer pricing. A lack of information on actual sale prices conceals the profit margins for branches and clients of logging companies based abroad (see section 1.18) (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.7.6. Risk designation and specification

All source types: Specified risk

1.7.7. Control measures and verifiers

(1) Collect the following documents:

- Receipt of payment of corporate income tax;
- If possible, the logging company or processing company's balance sheet;

(2) Consult the following stakeholders in order to obtain confirmation that all taxes on income and profits have been paid.

- Directorate General of Taxes.

TIMBER HARVESTING ACTIVITIES

1.8. Timber harvesting regulations

Any legal requirements for harvesting techniques and technology including selective cutting, shelter wood regenerations, clear felling, transport of timber from felling site and seasonal limitations etc. Typically this includes regulations on the size of felling areas, minimum age and/or diameter for felling activities and elements that shall be preserved during felling etc. Establishment of skidding or hauling trails, road construction, drainage systems and bridges etc. shall also be considered as well as planning and monitoring of harvesting activities. Any legally binding codes for harvesting practices shall be considered.

1.8.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Order n°222 /MINEF of 25 May 2001 establishing the procedures for the development, approval, monitoring and control of the implementation of forest management plans for production forests in the permanent forest domain;
- Decision n°0108/D/MINEF/CAB of 9 February 1998 laying down the application of rules for operating in forest areas in the Republic of Cameroon;
- Harvesting inventory standards, May 1995.

1.8.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)

1.8.3. Legally required documents or records

For State forests (UFAs) covered by a definitive operating agreement:

- Operating agreement and its related specifications
- Approved forest management plan
- Annual operations plan
- Site log book

For council forests under a UFA regime:

- Partnership contract
- Approved forest management plan
- Annual operations plan
- Site log book

For vente de coupe permits within council, community or national forests:

- For *vente de coupe* permits allocated in council or community forests: approved forest management plan or simplified management programme
- Annual operating permit or annual logging certificate
- Site log book

1.8.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2012). Guide de l'utilisateur. Available at: <https://docplayer.fr/13556882-Guide-de-l-usager-ministere-des-forets-et-de-la-faune-republique-du-cameroun-paix-travail-patrie.html> [accessed in June 2021];
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Non-government sources

- SNOIE (2016- 2020). Summary of independent forest monitoring, n°1 to 12. Available at: <http://oiecameroun.org/rapports-dactivite/> [accessed in June 2021];
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- Chatham House (2015). Illegal Logging and Related Trade: The Response in Cameroon. A Chatham House Assessment. Available at: <https://www.chathamhouse.org/sites/default/files/publications/research/20150121IllegalLoggingCameroonHoare.pdf> [accessed in May 2021];
- IM/AGRECO-CEW (2012). Technical Report n°5 (1 January to 30 June 2012);
- IM/AGRECO-CEW (2010). Technical Report n°1 (April to September 2010);
- IM-FLEG/REM (2009). Progress in tackling illegal logging in Cameroon. Available at: <https://businessdocbox.com/Forestry/65542309-Im-fleg-cameroon-progress-in-tackling-illegal->

[logging-in-cameroon-independent-monitoring-of-forest-law-enforcement-and-governance-im-fleg.html](#) [accessed in June 2021].

1.8.5. Risk determination

Overview of legal requirements

A number of provisions relating to timber harvesting will be included in the document specific to the logging title. Depending on the specific case, this document will either be an agreement and its specifications, a forest management plan and/or a logging permit (annual operating permit or annual logging certificate). The information notably relates to the minimum diameters, species, number of trees and/or volumes to be harvested, etc.

A detailed set of rules for operating within forest areas have also been adopted by ministerial decision and apply to all logging operators. They notably stipulate the rules on the protection of rivers and running water, wildlife, the construction of forest roads, the construction of bridges, the creation of log yards and applicable felling and skidding techniques.

In particular, only trees marked during the harvesting inventory can be harvested. The skidding techniques used must minimise loss and damage. All logs originating from a felled tree must be recorded in the site log book.

Description of risk

Due to a lack of technical and financial resources, administration officers do not carry out regular field checks of the loggers' activities. This is coupled with corruption between the loggers and the administration officers during the checks.

In general, the series of reports drawn up by the Independent Monitors observe the following:

- Non-compliance with technical standards;
- Non-compliance with the clauses of the specifications;
- Non-compliance with the provisions of the forest management plan.

The specified risks of illegality are notably that:

- Species that are banned under the provisions of the management documents (forest management plan and simplified management programme) are harvested (also see section 1.9) (SNOIE/FODER, 2016, SNOIE, n°7-2019, n°11-2020);
- The number of trees and volumes authorised by the permit / authorisation is exceeded (MEF, 2006, Chatham House, 2015);
- Minimum diameters are not respected (DME and DMA) (IM/AGRECO-CEW, n°1-2010, 2021, SNOIE/FODER, 2016);
- Species are harvested outside of the defined areas (annual allowable cuts for State forests (UFAs) and council forests, annual plots for community forests, and logging perimeters for *Vente de coupe* permits and other permits / authorisations) (IM/AGRECO-CEW, 2010, IM-FLEG/REM, 2009, MEF, 2006, SNOIE/FODER, 2016, SNOIE, n°1-2016, 2018, n°4-2019, n°5-2019 and n°12-2020);
- The applicable rules for marking stumps, logs and blocks are not complied with (IM/AGRECO-CEW, 2012, SNOIE/FODER, 2016, SNOIE, n°4-2019, n°5-2019, n°9-2020, n°11-2021);
- The applicable rules for operating in forest areas regarding skidding, the construction of roads and infrastructure, and the creation of log yards, etc. are not complied with (SNOIE/FODER, 2016);
- Wood is irregularly abandoned (IM/AGRECO-CEW, n°1-2010);

- The information kept in the site documents does not comply with the regulations or is false (IM/AGRECO-CEW, n°5-2012).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.8.6. Risk designation and specification

All source types: Specified risk

1.8.7. Control measures and verifiers

(1) Collect the following documents:

- Forest management plan or simplified management programme, as applicable;
- If applicable, the specifications attached to the operating agreement (State forests - UFA);
- Valid annual operating permit or logging certificate or *Vente de coupe* certificate specifying the species that the company is authorised to fell;
- Site log books and waybills (samples);
- If applicable, reports of field checks and inspections carried out by representatives from the Ministry of Forests. If these reports do not exist, this suggests that the supplier is being subjected to few or no checks, which increases the risk that it is not respecting the technical requirements applicable to harvesting activities;
- If applicable, independent monitor reports on the logging title.

(2) Consult the following stakeholders to obtain information on the progress of harvesting activities on the ground:

- Independent monitors and civil society organisations (FODER, CED, etc.);
- Local forest administration;

(3) Carry out field checks (expert, independent monitor), and notably carry out the following checks:

- That the harvesting operations are compliant with the species and diameters authorised in the legally required documents (forest management plan and annual operating permit), as well as the specified volumes;
- That the skidding activities, the creation of log yards and the construction of infrastructure (bridges, roads) respect the standards in force;
- That the limits of the logging area are respected.

1.9. Protected sites and species

International, national, and sub national treaties, laws, and regulations related to protected areas allowable forest uses and activities, and/or, rare, threatened, or endangered species, including their habitats and potential habitats. Risk relates to illegal harvesting within protected sites, as well as illegal harvest of protected species. Note that protected areas may include protected cultural sites, including sites with historical monuments.

1.9.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries (Art. 23, 24, 29, 44);
- Decree n°95/466/PM of 20 July 1995 establishing the modalities for implementing the wildlife regime;
- Decision n°0108/D/MINEF/CAB of 9 February 1998 laying down the application of rules for operating in forest areas in the Republic of Cameroon;

1.9.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Environment and Nature Protection

1.9.3. Legally required documents or records

Not applicable.

1.9.4. Sources of information

Government sources

- Lekialem, J., Direction de la Faune et des aires protégées (2015). Cadre juridique : le rôle des aires protégées et protection des espèces. Available at: <https://archive.pfbc-cbfp.org/rapports/items/stream2-fr-wildlife.html?file=docs/15e-rdp-2015/Stream2-wildlife-bushmeat/Ppt%20Session%20%20Topic%201%20The%20Role%20of%20Protected%20Areas%20and%20Protected%20Species.pdf> [accessed in June 2021];

Non-government sources

- CED, EIA (2020). Tainted timber, tarnished temples. How the Cameroon-Vietnam Timber Trade Hurts the Cameroonian People and Forests. Available at: https://content.eia-global.org/posts/documents/000/001/133/original/EIA_CED_report_tainted_timber_tarnished_temples.pdf [accessed in June 2021];
- ZSL (2016). Boîte à outils pour la prise en compte de la faune dans les forêts de production du bassin du Congo. Zoological Society of London, UK. Available at: https://www.zsl.org/sites/default/files/media/2016-10/Toolkit%20Report-v6-2-screen-LR_0.pdf [accessed in June 2021];
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- Asseng Zé, A. (2008). Gestion durable des PFNL dans la concession forestière de Pallisco. Available at: <http://www.fao.org/3/k3611f/k3611f00.pdf> [accessed in June 2021];
- Cerutti, P. O., Nasi, R. and Tacconi, L. (2008). Sustainable forest management in Cameroon needs more than approved forest management plans. Ecology and Society 13(2): 36. [online] Available at: <http://www.ecologyandsociety.org/vol13/iss2/art36/> [accessed in June 2021];
- Vandenhoute, M. and Doucet, J.L. (2006). Etude comparative de 20 plans d'aménagement approuvés au Cameroun.

1.9.5. Risk determination

Overview of legal requirements

Protected areas can be classified into three categories based on size (1, 2 and 3) and four categories based on type (national parks (19 existing), wildlife reserves (7), wildlife sanctuaries (5) and zoos). The decree classifying the protected area specifies its primary purpose. Generally speaking, timber harvesting is not provided for in protected areas (logging may potentially be considered for scientific purposes).

Regarding forest titles (UFAs, *vente de coupe* permits, community forests), loggers must comply with the rules for operating within forest areas. These standards stipulate that logging operators must identify and protect sacred trees, fruit trees or trees used by the population for the harvesting of seeds, and areas that are particularly valuable to the inhabitants.

Furthermore, harvesting is prohibited on sites with a gradient greater than 50% or that border watercourses or water bodies (see sub-category 1.10).

Regarding UFAs and council forests, the forest management plan determines the management rules to be implemented within the specified time and space, in line with the existing biodiversity and its habitat. During the micro-zoning process, in line with the area's wealth of biodiversity and specific environmental characteristics, protected sites and habitats may be identified within the concession (bays, corridors, steep inclines, water sources, etc.). These areas are often found in protection series and conservation series. For example, Moabi trees are protected in Lomié for Pygmy communities, as are certain caves, watercourses and hills, due to their importance as places of religious rites.

The conservation of certain species may also be provided for in the forest management plan, either because of their international status (CITES species, species on the IUCN Red List) or because they are observed as being particularly rare during the management inventory. *See section 1.20 for information on risks related to CITES species.*

Description of risk

Some forest management companies do indeed take into account the sites and values that are important to neighbouring communities (Asseng Zé, 2008), particularly when preparing their forest management plans. In fact, some areas are established as conservation areas in the forest

management plans for UFAs covered by an operating agreement. Companies involved in forest certification schemes are generally more attentive to the sites and species that should be protected, as they are often obliged to conduct high conservation value assessments.

However, there are no specific criteria validated by the administration that can be used to identify which sites and species should be protected. There is therefore a risk that some sites or species that should be protected are not correctly identified during the forest management plan preparation phase. A study confirms the low degree of consideration given to biodiversity, wildlife and community interests in 20 forest management plans in Cameroon (Vandehaute et al., 2006).

For example, regarding species, companies often only evaluate the harvestable wood species when drawing up their forest management plans and fail to identify the cultural values of other species. Other factors such as non-wood forest products, wildlife and sites of cultural interest to communities are also given insufficient consideration (Expert consultation, 2019).

There is also a risk that wood located in protection or research series within UFAs is harvested outside of any management provisions under the guise of experimental and research arrangements (Expert consultation, 2019).

Failure to identify and preserve species and sites that should be protected as per the rules for operating in forest areas is also present in the non-permanent forest domain (mainly *vente de coupe* permits), all the more since they are not managed forests (Expert consultation, 2019).

Finally, there is a risk that wood is illegally felled in national parks or wildlife reserves and ends up being laundered and reintegrated into the formal system for export, covered up with false markings and falsified transport documents (CED-EIA, 2020) (also see sub-category 1.17).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.9.6. Risk designation and specification

All source types: Specified risk

1.9.7. Control measures and verifiers

For State forests (UFAs), council forests, community forests and private forests:

Collect the following documents and carry out the following checks:

- Forest management plan or simplified management programme: check the harvestable and non-harvestable species, as well as the presence of protection/conservation/research areas within the forest;
- Wood transport documents (check that no species appear that are prohibited from being harvested within the forest);
- For harvesting in conservation or research areas, if applicable: obtain the documents/protocols/data relating to the research in the forest areas;

For all source types:

(1) Carry out field checks to verify that no harvesting is taking place:

- In protection/conservation/research areas, as applicable;

(2) Consult the following stakeholders to verify that there is no conflict around harvesting on or of sacred/protected sites and species:

- Local communities;
- Independent monitors and civil society organisations.

1.10. Environmental requirements

National and sub-national laws and regulations related to the identification and/or protection of environmental values including but not limited to those relating to or affected by harvesting, acceptable level for soil damage, establishment of buffer zones (e.g. along water courses, open areas, breeding sites), maintenance of retention trees on felling site, seasonal limitation of harvesting time, environmental requirements for forest machineries, use of pesticides and other chemicals, biodiversity conservation, air quality, protection and restoration of water quality, operation of recreational equipment, development of non-forestry infrastructure, mineral exploration and extraction, etc... Risk relates to systematic and/or large-scale non-compliance with legally required environmental protection measures that are evident to an extent that threatens the forest resources or other environmental values.

1.10.1. Applicable laws and regulations

- Law n°96/12 of 5 August 1996 establishing a legal framework for environmental management;
- Decree n°2013/0171/PM of 14 February 2013 establishing the modalities for conducting environmental and social impact assessments;
- Decree n°2001/718/PM of 3 September 2001 on the organisation and functioning of the inter-ministerial committee on the environment;
- Decree n° 2006/1577/PM of 11 September 2006 modifying and supplementing some provisions of Decree n°2001/718/PM of 3 September 2001 on the organisation and functioning of the inter-ministerial committee on the environment;
- Order n°00001/MINEPDED of 8 February 2016 laying down the different categories of operations subjected to a strategic environmental evaluation or an environmental and social impact assessment;
- Order n°00002/MINPDED of 8 February 2016 defining a standard framework for the terms of reference and the content of the environmental impact notice;
- Order N°001/MINEP of 3 April 2013 laying down the organization and functioning of Divisional Environmental and Social Management Plan (ESMP) Implementation Monitoring Committees;
- Decision n°0108/D/MINEF/CAB of 9 February 1998 laying down the application of rules for operating in forest areas in the Republic of Cameroon.

1.10.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Environment, Nature Protection and Sustainable Development

1.10.3. Legally required documents or records

- Impact assessment report and its environmental and social management plan;
- Certificate of environmental conformity

1.10.4. Sources of information

Non-government sources

- SNOIE (2019- 2020). Summary of independent forest monitoring, n°5, 9, 11 and 12. Available at: <http://oiecameroun.org/rapports-dactivite/> [accessed in June 2021];
- SNOIE/FODER (2016). Etude de référence sur le niveau de respect de la légalité forestière dans les régions de l'Est, du Sud et du Littoral. Available at: https://loggingoff.info/wp-content/uploads/2017/06/Rapport-d%C3%A9tude_de-reference-sur-le-niveau-de-respect-de-la-l%C3%A9galit%C3%A9-dans-le-r%C3%A9gions-de-lEst_FODER_Octobre-2016-.pdf [accessed in June 2021];
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- Tchinda Yefou, A. (2012). Évaluation de la procédure de réalisation des évaluations environnementales au Cameroun. Available at: https://www.sifee.org/static/uploaded/Files/ressources/actes-des-colloques/montreal/session-3-4/TCHINDA_RESUME.pdf [accessed in June 2021];
- IM/AGRECO-CEW (2012). Technical Report n°5 (from 1 January to 30 June 2012);
- IM/AGRECO-CEW (2010). Mission report n°001. Available at: <https://docplayer.fr/182143860-Observateur-independant-au-controle-forestier-et-au-suivi-des-infractions-forestieres-au-cameroun.html> [accessed in June 2021];
- Rainbow Environment Consult (REC) (2008). Guide de réalisation et d'évaluation des études d'impact environnemental au Cameroun. Available at: <http://www.ppecf-comifac.com/au-cameroun.html?file=files/documentation/lois/cameroun/Guide%20de%20realisation%20et%20%27evaluation%20des%20etudes%20d%27impact%20au%20Cameroun.pdf> [accessed in June 2021];
- Tcheuwa (2006). Les préoccupations environnementales en droit positif camerounais. Available at: https://www.persee.fr/doc/rjenv_0397-0299_2006_num_31_1_4510 [accessed in June 2021].

1.10.5. Risk determination

Overview of legal requirements

Rules for operating in forest areas

The rules for operating in forest areas, approved by Ministerial Decision n°0108-MINEF, stipulate certain environmental regulations, notably on prohibiting harvesting in areas bordering bodies of

water and machinery passing through these areas, on the protection of water quality (construction of temporary bridges for the purpose of crossing over watercourses, ban on cleaning machinery in or around bodies of water, ban on handling fuels in or around bodies of water, etc.). These operating rules also outline the regulations to be respected during the construction and maintenance of forest roads, bridges and culverts, and log yards.

Environmental impact assessments

The law requires for a preliminary environmental impact assessment (EIA) to be carried out. In line with the scale of the project, the following types of assessments must be carried out (art. 4 and 5 Order n°00001/MINEPDED):

- Detailed impact assessment:
 - For UFAs (the concessionaire is responsible for carrying out the assessment);
- Summary impact assessment:
 - For council forests (the council is responsible for carrying out the assessment);
 - For *vente de coupe* permits (the state is responsible for carrying out the assessment. However, some logging operators with *vente de coupe* permits carry out summary assessments on their own initiative anyway).

The EIA must be carried out and approved before the project is initiated (Decree n°2013/0171/PM, art. 3(3) and 25(1)).

The process includes seven (7) steps:

- The EIA terms of reference (ToR) and application file are submitted to the Ministry of Environment
- The ToR are approved
- The EIA is carried out and the report is submitted
- The admissibility of the impact assessment is evaluated
- The public hearings are organised
- The assessment is approved and the environmental conformity certificate is issued
- Environmental follow-up/monitoring is carried out by the concessionaire continuously and by the administration on a quarterly basis.

An environmental audit is conducted whenever the context in which the project is implemented changes.

During the course of the project, the proponent must draw up a quarterly report and submit it to the Ministry of the Environment's decentralised departments. The environmental management plan must be attached to the impact assessment report in an annex. For each environmental impact, mitigation measures, frequency, implementation indicators etc. are suggested.

Description of risk

- The rules for operating in forest areas are not respected. There are numerous documented examples of trees being felled in breach of the regulations on sloping land or near watercourses (IM-AGRECO-CEW, 2010, SNOIE/FODER, 2016, SNOIE, n°5-2019, n°9-2020, n°11-2020, n°12-2020);
- Waste management standards are not respected (SNOIE/FODER, 2016);
- Logging operations are initiated before an environmental impact assessment is conducted. In practice, EIAs are often carried out several years after the concession has been opened for UFAs and are not carried out at all for community forests or *vente de coupe* permits (IM/AGRECO-

CEW, 2010 and 2012). Regarding *vente de coupe* permits in particular, what sometimes happens is that the state does not conduct the EIA prior to allocation and logging operators do not always have the resources to carry it out themselves, especially as it takes 2 years to finalise this kind of assessment and *vente de coupe* permits are only allocated for a maximum of 3 years;

- If the EIA is carried out, it is not always conducted in line with the requirements in force (Chatham House, 2015, Alemagi, D. et al., 2013) or the requirements of the environmental management plan are not always subsequently implemented (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.10.6. Risk designation and specification

All source types: Specified risk

1.10.7. Control measures and verifiers

(1) Collect the following documents:

- Environmental impact assessment report;
- Environmental management plan;
- If applicable, a follow-up report from the administration on the implementation of the environmental and social management plan.

(2) Conduct field checks on compliance with environmental requirements and notably the rules for operating in forest areas. In particular, verify that no harvesting is being carried out on sloping land or near watercourses.

1.11. Health and safety

Legally required personnel protection equipment for persons involved in harvesting activities, use of safe felling and transport practice, establishment of protection zones around harvesting sites, and safety requirements to machinery used. Legally required safety requirements in relation to chemical usage. The health and safety requirements that shall be considered relate to operations in the forest (not office work, or other activities less related to actual forest operations). Risk relates to situations/areas where health and safety regulations are consistently violated to such a degree that puts the health and safety of forest workers at significant risk throughout forest operations.

1.11.1. Applicable laws and regulations

- Law n°64/LF-23 of 13 November 1964 on the protection of public health in Cameroon;
- Law n°96/03 of 4 January 1996 establishing a framework law in the health domain;
- Law n°92-007 of 14 August 1992 on the Labour Code (Art. 95 to 103);
- Decree n°79/096 of 21 March 1979 establishing the modalities for exercising occupational healthcare;
- Order n°039/MTPS/IMT of 26 November 1984 establishing the general rules for health and safety at work;

- Joint order n°073/MINAT/MINVIL of 25 May 2000 specifying the modalities for applying certain public health and safety rules;
- Order n°015/MTPS/IMT of 15 October 1979;
- Joint order n°025/MTPS and n°042/MSP of 28 November 1981.

1.11.2. Legal authorities

- Ministry of Health
- Ministry of Labour and Social Security
- Ministry of Employment and Vocational Training (MINEFOP)

1.11.3. Legally required documents or records

- Section n°1, n°2 and n°3 of the employer's register;
- Declaration of establishment to the labour administration;
- Internal regulations;
- Record of elections and establishment of staff representatives.

1.11.4. Sources of information

Government sources

- Directory of Legal Texts relating to Labour and Social Security. Available at: http://www.mintss.gov.cm/arretes/Repertoire_des_textes_en_matiere_de_travail_et_securite_sociale_MINTSS_2014.pdf [accessed in June 2021];
- CNPS, Guide pratique de prévention des risques professionnels à l'usage des entreprises. Available at: <https://www.cnps.cm/images/guide%20pratique%20de%20prvention%20des%20risques%20professionnels%20%20usage%20des%20entreprises%202016.pdf> [accessed in June 2021];

Non-government sources

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- Camerlex.com (2012). La Médecine, l'Hygiène et la Sécurité du Travail. Available at: <https://www.camerlex.com/la-medecine-lhygiene-et-la-securite-du-travail-11129/> [accessed in June 2021].

1.11.5. Risk determination

Overview of legal requirements

All companies must provide their employees with medical and healthcare services. Such services must be suited to the individual company's context and scope of work. The size of the occupational health service depends on the size of the company. Its main role is to oversee all industrial hygiene conditions, risks of contagion and the health of all individuals (and their partners and children) working for the employer.

This service is also responsible for implementing appropriate preventive measures, whilst ensuring that all necessary medical treatment is compliant with the regulations in force. Workers must notably receive a medical check-up when they are first recruited and periodically thereafter.

Companies of more than 50 employees must set up a Health and Safety Committee.

Cameroonian law also requires all companies to provide their workers with safety equipment that is suitable for their role, which they must service and replace as required. Finally, any worker displaced for the execution of an employment contract must benefit from sufficient and decent accommodation (art. 66 Law n°92-007). This situation is frequent and the logging company's employees are often accommodated in forest camps.

Description of risk

There is a high risk that companies do not respect the regulatory requirements in relation to health and safety at work, with the exception of companies part of a certification system.

The associated risks are:

- No medical service/infirmarary/first aid kit/partnership contract with a health centre/occupational doctor is established (Expert consultation, 2019);
- Workers are not provided with the appropriate care in the event of an accident or illness (Expert consultation, 2019);
- Accidents at work are not declared to the National Social Insurance Fund (CNPS) (Expert consultation, 2019);
- Workers are not declared to the CNPS (Expert consultation, 2019);
- The required Health and Safety Committee is not created or is not run properly (for companies with more than 50 employees) (Expert consultation, 2019);
- Employees do not receive a medical check-up when first hired (Expert consultation, 2019);
- Employees do not receive annual medical check-ups (Expert consultation, 2019);
- No drinking water is available at sites and work premises (Expert consultation, 2019);
- No decent accommodation is provided in forest camps (Expert consultation, 2019);
- Employees are not provided with personal protective equipment (gloves, uniforms suitable for their specific job, helmet, protective footwear, etc.) (SNOIE/FODER, 2016). Accidents at work occur regularly at logging sites and timber processing units;
- A first aid kit is not available at each workstation (Expert consultation, 2019);

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.11.6. Risk designation and specification

All source types: Specified risk

1.11.7. Control measures and verifiers

(1) Collect the following documents:

- Certificate (*Attestation pour soumission*) delivered by CNPS ;

- Documents indicating the existence of a dedicated occupational health service (declaration of an infirmary to the administration, partnership contract with a health centre, nurse employment contract, contract with a doctor specialising in occupational health, etc.);
- Samples from reports of medical check-ups conducted annually or upon recruitment;
- Document indicating that personal protective equipment for workers has been provided and is being used effectively (invoices, photos, internal procedures relating to protective equipment, etc.);
- Document providing proof that workers are registered with the CNPS;
- An up-to-date record of all accidents at work.

(2) If necessary, carry out an on-site check to verify that workers have been provided with protective equipment and have access to appropriate healthcare.

1.12. Legal employment

Legal requirements for employment of personnel involved in harvesting activities including requirement for contracts and working permits, requirements for obligatory insurances, requirements for competence certificates and other training requirements, and payment of social and income taxes withhold by employer. Furthermore, the points cover observance of minimum working age and minimum age for personnel involved in hazardous work, legislation against forced and compulsory labour, and discrimination and freedom of association. Risk relates to situations/areas where systematic or large scale noncompliance with labour and/or employment laws. The objective is to identify where serious violations of the legal rights of workers take place, such as forced, underage or illegal labour.

1.12.1. Applicable laws and regulations

- Law n°92/007 of 14 August 1992 on the Labour Code;
- Decree n°93/574 of 15 July 1993 determining the form of professional trade unions admitted for registration;
- Decree n°95/677/PM of 18 December 1995 concerning derogations to statutory working hours;
- Decree n°75/28 of 10 January 1975 on the modalities for the implementation of paid leave;
- Decree n°018/MTPS/SG/CJ of 26 May 1993 establishing the conditions that worker accommodation must meet, minimum rates and modalities for allocating a compensatory housing allowance;
- Order n°019/MTPS/SG/CJ of 26 May 1993 establishing the election procedures and the conditions for exercising staff representative duties;
- Order n°16/MTLS/DEGRE/SEJS of 15 July 1968 relating to the supporting documents that prove payment of salaries provided for in Article 76 of the Labour Code;
- Order n°011/MTPS/DT of 28 April 1971 on the procedure for reclassifying workers into sectoral professional classification categories;
- Order n°21/MTPS/SG/CJ of 26 May 1993 establishing the modalities for dismissals for financial reasons;
- Order n°22/MTPS/DEGRE of 27 May 1969 determining the modalities for implementing the weekly rest period;
- Order n°016/MTPS/DEGRE/SEJS of 15 July 1968 relating to the supporting documents that prove payment of salaries.

1.12.2. Legal authorities

- Ministry of Labour and Social Security
- Ministry of Employment and Vocational Training (MINEFOP)
- Ministry of Justice
- National Social Insurance Fund (CNPS)

1.12.3. Legally required documents or records

- Section n°1, n°2 and n°3 of the employer's register;
- Declaration of establishment to the labour administration;
- Signed internal regulations;
- Record of elections and establishment of staff representatives.

1.12.4. Sources of information

Government sources

- Directory of Legal Texts relating to Labour and Social Security. Available at: http://www.mintss.gov.cm/arretes/Repertoire_des_textes_en_matiere_de_travail_et_securite_sociale_MINTSS_2014.pdf [accessed in June 2021];

Non-government sources

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- ILO (2013). Guide du travailleur au Cameroun. Available at: https://www.ilo.org/africa/countries-covered/cameroon/facet/WCMS_452340/lang--fr/index.htm [accessed in June 2021];
- Mariam, E. (2010). Le travail des enfants au Cameroun : le cas de la ville de Yaoundé (1952-2005). Thesis submitted for an M2 master's degree at the University of Yaoundé.

1.12.5. Risk determination

Overview of legal requirements

Every company must declare to the labour inspectorate the details of the workforce employed (Art. 115 law n°92/007).

Cameroon's Labour Code classifies employment relationships into standard and non-standard contracts. The first category includes temporary and permanent employment contracts, whilst the second comprises apprenticeship contracts, piecework and unstable employment contracts (*travail précaire*).

The Labour Code currently applicable in Cameroon introduces updates in relation to *travail précaire* and lists the conditions under which an employment relationship can be legally qualified as such (Article 25-4, Law n°92/007).

All employment contracts must be subject to a declaration to the territorially competent labour administration. A declaration must also be made to the National Social Insurance Fund (CNPS), to which the employer must pay monthly contributions. The legal minimum working age must be respected during all recruitment processes. The Labour Code limits the age for employment to 14 (Article 86.1 of Law n°92/007), however parental authorisation is required for all employees below the age of 21.

Companies must establish a set of internal regulations.

The minimum wage must be respected for all workers.

Workers' classifications must factor in the jobs provided for in the forest sector collective bargaining agreement. Workers must receive their remuneration by way of a payslip no later than 8 days after the end of the month.

Workers have the right to organise themselves into staff representative bodies and join trade unions.

Each working day lasts 8 hours. Additional hours are permitted but only following authorisation from the labour administration. The right to a weekly rest day and annual leave must be respected.

In the event of force majeure, the employer may decide to interrupt its activities by agreement with the staff representatives and the administration. The most common reasons include forced leave (*congé technique*), scheduled shutdown (*arrêt technique*), and financial problems, etc.

Description of risk

Failure to comply with legal employment requirements presents a high risk, except for companies that are part of a certification system. The main breaches observed are as follows:

- Companies have no internal regulations; (Expert consultation, 2019);
- Workers do not have an employment contract registered with the administration (SNOIE/FODER, 2016, CED-EIA, 2020);
- The company does not record or pay social security contributions to the CNPS for its workers (SNOIE/FODER, 2016);
- Workers are not given a weekly rest day (Expert consultation, 2019);
- Workers are not given annual leave (Expert consultation, 2019);
- Workers' remuneration does not comply with the requirements set out in the collective bargaining agreement, in particular for the application of workers' categories (Expert consultation, 2019);
- Workers are not paid by way of a payslip (CED-EIA, 2020);
- Workers without an employment contract are paid below the minimum wage (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.12.6. Risk designation and specification

All source types: Specified risk

1.12.7. Control measures and verifiers

(1) Collect the following documents:

- Declaration of establishment to the labour administration;
- Proof that workers are registered with the National Social Security Fund (CNPS);
- A sample of employment contracts and/or proof of declaration of the contract with the labour administration;
- Documents relating to the election of staff representatives (minutes from elections and meetings, list of requests (*cahier de doléances*), etc.).

(2) If necessary, carry out an on-site visit to check, through interview and document review, that workers have been given an employment contract, a social security booklet, rest days and annual leave, are over the minimum legal age, and are being paid within the regulatory time frame, etc.

THIRD PARTY RIGHTS

1.13 Customary rights

Legislation covering customary rights relevant to forest harvesting activities including requirements covering sharing of benefits and indigenous rights. The indicator is relevant to customary rights other than land and land management rights. Customary land and land management rights are covered under 1.1.

1.13.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries (Art. 23, 24, 29, 44);
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Joint order n°076 MINATD/MINFI/MINFOF of 26 June 2012 laying down conditions for the planning, use and monitoring of the management of forest and wildlife revenue allocated to councils and local communities;
- Order n°0518/MINEF/CAB of 21 December 2001 giving priority to neighbouring village communities for attribution of any forest that may be developed into a community forest;
- Decision n°1354/D/MINEF/CAB of 26 November 1999 establishing the procedures for classifying forests in the permanent forest domain.

1.13.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Territorial Administration and Decentralisation
- Decentralised Local Authorities

1.13.3. Legally required documents or records

- Minutes from the information meeting prior to the start of logging activities.

1.13.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2009). Manual of procedures for the attribution and norms for the management of community forests Available at: https://carpe.umd.edu/sites/default/files/documentsarchive/Revised-Community_Forestry_manual_Eng_Cameroon_2009.pdf [accessed in June 2021];
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 - Chatham House (2015). Illegal Logging and Related Trade: The Response in Cameroon. A Chatham House Assessment. Available at: <https://www.chathamhouse.org/sites/default/files/publications/research/20150121IllegalLoggingCameroonHoare.pdf> [accessed in May 2021];
 - FERN (2014). Seeing the Forests Through the Trees: VPA-led Transparency in Five African Countries. Available at: https://loggingoff.info/wp-content/uploads/2016/03/FINALfern_seeingtheforest_internet1-1-1.pdf [accessed in June 2021];
 - Kamkuimo, P., Nkuintchua, T. and Nguiffo, S. (2013). Etat de la transparence dans le secteur forestier au Cameroun. Report compiled on behalf of the CED. Available at <http://www.foresttransparency.info/cms/file/748>. [accessed in June 2021];
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 - IM/AGRECO-CEW (2010). Etude sur les petits titres d'exploitation forestière au Cameroun à la lumière de la lettre circulaire 924/C/MINFOF/SG/DF du 23 septembre 2009. Available at: <http://docplayer.fr/85378187-Etude-sur-les-petits-titres-d-exploitation-forestiere-au-cameroon-a-la-lumiere-de-la-lettre-circulaire-924-c-minfof-sg-df-du-23-septembre-2009.html> [accessed in June 2021];
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1.13.5. Risk determination

Overview of legal requirements

The regulations grant local communities (1) rights to information, (2) user rights and (3) rights to the financial income generated by the harvesting of forest resources.

The regulations recognise all “populations who live or reside within or near any forest subject to harvesting activities, who have user rights or customary rights within such forest” (Joint Order n°76, Art. 2) as local communities with the above rights.

Finally, communities also have the right to erect a community forest and to manage and exploit such forest. Community forests are allocated through a collective process (see sub-category 1.2 for more detail). The modalities for managing community forests are outlined in the management agreement concluded with the state, and in the simplified management programme. They are governed by the standards applicable to community forest management.

Right to information

The regulations stipulate that communities must be taken into consideration in all decisions regarding forests. Administrations must consult the communities on all management decisions both in the permanent forest domain and the non-permanent forest domain.

Communities take part in forest area classification decisions by raising any objections during the dedicated period following the publication of the public notice. An awareness meeting is then conducted within each arrondissement affected by the classification proposal.

Regarding the allocation of logging titles:

- Within the non-permanent forest domain, all plans to establish a *vente de coupe* permit must be announced in advance to the public in an annual *vente de coupe* planning document. This is particularly important as communities have a right of pre-emption over this land, which they can exercise to request that community forests are established instead (see sub-category 1.4).
- All tender procedures opening a forest area up to logging (*vente de coupe* permits and operating agreements for UFAs) are also disclosed and widely circulated (Art. 51.3 Decree n°95-531).

The communities are then involved in the management of the areas classified in the permanent forest domain (UFA and council forests) via a forest-farmer committee (*comité paysans-forêt*) (Decision n°1354), which is a body representing the community under the supervision of the forest administration. This committee must be regularly informed of any forest issues and is responsible for passing this information on to the relevant community. It is also responsible for helping to draft the forest management plans and for carrying out forest works and checking for illegal harvesting.

User rights

The Cameroonian forest law stipulates that user or customary rights are “those held by local populations to exploit all forest, wildlife and fishing resources, with the exception of protected species, for their personal use.” They may be “temporarily or permanently suspended when the need arises for reasons of public interest” (Art. 8 of Law n°95/01).

These user rights stand regardless of the ownership or management system applied to a forest area for the production of timber. The law notably guarantees that normal user rights are maintained in areas classified in the permanent forest domain (UFA), unless they are contrary to the objectives assigned to the forest, in which case compensation is awarded (Art. 26 of Law n°94/01).

Furthermore, whilst the forest management plan is being drafted, the forest-farmer committee also helps to define and regulate which user rights are compatible with the management objectives (Decision n°1354).

Communities must respect the trade rules in force when benefiting from the sale of forest products.

The modalities for exercising user rights were supposed to have been laid down by a decree, however no such decree has been adopted as of yet.

Social obligations of the logging operator

All logging operators with a forest title must contribute to the completion of social and economic infrastructure, as defined in the specifications: the communities and logging operator agree on what social and economic obligations are to be fulfilled during the information meeting held prior to the start of logging activities. Requests from the community are assessed and selected by the administration. As a last resort, the logging operator chooses which requests it thinks are suitable and must then execute them. They are recorded in the minutes from the information meeting and again in the logging title specifications (operating agreement, *vente de coupe* permit, ARB or AEB).

Rights to financial income generated by the harvesting of forest resources

Local communities neighbouring a forest title have a right to the financial income generated by the exploitation of said title.

For UFAs and *vente de coupe* permits, this income includes a percentage of the Annual Forestry Royalty (RFA) (90% goes to the state, the council within which the concession/*vente de coupe* is located and the tax authority, and the remaining 10% goes to the local communities).

The income from harvesting in council forests is distributed between the council and the local communities (Art. 5 of Joint Order n°76).

100% of the income generated from community forests goes to the communities concerned and must be used in compliance with the provisions of the simplified management programme for said forest (Art. 7 of Joint Order n°76).

A local management committee oversees the management of income reserved for neighbouring communities (Art. 15 of Joint Order n°76).

Description of risk

The following risks of illegality are present in Cameroon:

For State, council and national forests

- Logging is conducted without a meeting having been held to inform the communities and/or without the public circulation of notices and calls for tender (Kamkuimo et al., 2013, FERN, 2014, Chatham House, 2015);
- The provisions of the specifications of the logging title relating to local communities (social obligations) are not complied with (IM/AGRECO-CEW, 2010, SNOIE, 2018);
- The communities do not receive the financial income provided for by the regulations, the main reasons being that the forestry royalty or felling tax is not paid by the logging operator or the funds are embezzled by the entities responsible for the management thereof (government officials, mayors, community representatives) (Expert consultation, 2019);

In addition, for State and council forests

- Communities are not consulted during the drawing up of the forest management plan and micro-zoning of forests in the permanent forest domain (Chatham House, 2015);
- Communities are unable to exercise their customary rights as a result of the logging activities or the concessionaire bans them from even accessing the UFA (Expert consultation, 2019);
- Communities are not consulted prior to the allocation of the title (Chatham House, 2015). In particular, the forest-farmer committee provided for by Decision n°1354 does not fulfil its role due to a lack of resources available to facilitate the running thereof (Expert consultation, 2019).

The regulations do not actually provide for the resources that enable this committee to fulfil its role of supervising and contributing to the management decisions on zoning, etc.

For community forests

There is a high risk that the legal framework is manipulated through the creation and exploitation of community forests, without any real involvement of the local populations or impacts on local development (MEF, 2006). The development of artisanal logging in community forests, the fact that the wood is not subject to the RFA and felling tax, and poor administrative control all makes this a lucrative opportunity for economic operators.

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.13.6. Risk designation and specification

All source types: Specified risk

1.13.7. Control measures and verifiers

For State, council and national forests

(1) Collect the following documents:

- Minutes from the information meeting(s) prior to the start of logging activities;
- Forest management plan or simplified management programme depending on the case;
- Specifications of the logging title and documents that prove that the socio-economic infrastructure provided for has been completed;
- Proof of payment and documents relating to the management of the percentage of the RFA or felling tax reserved for the local community (local management committee).

(2) If necessary, carry out an on-site check to ensure with the local populations that:

- The socio-economic commitments are being or have been completed; and
- The funds from the proportion of the RFA or felling tax allocated to the local community are being properly managed.

In addition, for State (UFAs) and council forests

- Obtain documents that prove that the forest-farmer committee is up and running and that the community is taking part in the management activities;

For community forests

Carry out a field check to assess whether the local populations are actually involved as provided for by the regulatory framework in force.

1.14. Free prior and informed consent

Legislation covering "free prior and informed consent" in connection with transfer of forest management rights and customary rights to the organisation in charge of the harvesting operation.

1.14.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries (Art. 23, 24, 29, 44);
- Order n°0518/MINEF/CAB of 21 December 2001 giving priority to neighbouring village communities for attribution of any forest that may be developed into a community forest;
- Decision n°1354/D/MINEF/CAB of 26 November 1999 establishing the procedures for classifying forests in the permanent forest domain.

1.14.2. Legal authorities

Not applicable

1.14.3. Legally required documents or records

Not applicable

1.14.4. Sources of information

Non-government sources

- Kam Yogo, E.D. (2012). Droit de préemption et foresterie communautaire en droit camerounais de l'environnement. Available at: <https://www.cairn.info/revue-revue-juridique-de-l-environnement-2012-2-page-237.htm> [accessed in June 2021];
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- Bigombe (2007). Les régimes de la tenure forestière et leur incidence sur la gestion des forêts et la lutte contre la pauvreté au Cameroun. Available at: <http://www.fao.org/forestry/12717-09bdf38d000abba2b9e4d9c56e946b22e.pdf> [accessed in June 2021];
- CED (2004). Classement des forêts. Ce qu'il faut savoir. Guide à l'usage des communautés. Available at: http://www.cedcameroun.org/wp-content/uploads/2016/02/122004_Classement-des-forêts-ce-quil-faut-savoir-Guide-à-lusage-des-communautés.pdf [accessed in June 2021];
- Mbandji J. (2001). Le classement des forêts du domaine forestier permanent : tâche nationale, moyens à déployer.

1.14.5. Risk determination

Overview of legal requirements

State forests (UFAs) and council forests

In terms of classifying land in the permanent forest domain, the law stipulates that local communities must be made aware of but does not require their explicit consent to land alienation. Local populations are informed of all land classification plans by way of a public notice (Art. 2.2, Decision n°1354) and take part in an awareness meeting organised by the forest administration in each village (Art. 2.3, Decision n°1354). They may express any reservations or objections in relation to the classification proposal before a deadline specified by the public notice. If necessary, checks or conciliation actions may be carried out on the ground. The Committee shall rule freely on all matters relating to the classification proposal. There are therefore no mandatory requirements regarding prior consent.

National forests attributed by way of a *vente de coupe* permits

Regarding the allocation of logging permits within national forests, the law only stipulates that communities can declare their intention to create a community forest before a *vente de coupe* logging permit is allocated through a tender procedure (Art. 6(3), Order n°0518). Only forests that are not subject to any requests from local village communities can be allocated through *vente de coupe* permits. However, there are various prerequisites for the establishment of a community forest (the community must constitute a legal entity, submission of an application file and progress reports on the status of the application). There is therefore no technical consent procedure as such.

Description of risk

Not applicable

Risk Conclusion

Not applicable

1.14.6. Risk designation and specification

Not applicable

1.14.7. Control measures and verifiers

Not applicable

1.15. Indigenous/traditional peoples' rights

Legislation that regulates the rights of indigenous/traditional people as far as it's related to forestry activities. Possible aspects to consider are right to use certain forest related resources or practice traditional activities, as well as benefit sharing, which may involve forest lands. Land and land management rights related to indigenous/traditional peoples' rights are covered under 1.1.

1.15.1. Applicable laws and regulations

- Constitution of 2 June 1972 as revised by Constitutional Law n° 96/06 of 18 January 1996, paragraph 2 of the preamble;
- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries (Art. 8, 26, 29, 30, 36 and 38);

1.15.2. Legal authorities

Not applicable

1.15.3. Legally required documents or records

Not applicable

1.15.4. Sources of information

Government sources

Not applicable

Non-government sources

- Ngando Sandjè, R. (2013). « Le droit des minorités et des peuples autochtones au Cameroun » : une lecture actuelle et éventuelle. Available at: <http://journals.openedition.org/droitcultures/3256> [accessed in June 2021].

1.15.5. Risk determination

Overview of legal requirements

The Constitution of Cameroon stipulates that “the state shall ensure the protection of minorities and preserve the rights of indigenous populations in compliance with the law [...]”. However, Cameroonian law does not specify what is defined as an indigenous population.

The commonly accepted meaning of the term in Cameroon refers to “indigenous” in the broadest sense, covering populations who originally or whose ancestors occupied a region of the country (Ngando Sandjè, R., 2013). It is therefore applied in a much wider sense than the definition commonly used under the United Nations framework, which links the term “indigenous peoples” to highly marginalised populations with an identity and way of life that are clearly different from other segments of society. The Constitution also talks about indigenous “populations” and not “peoples”, which would appear to substantiate this semantic distinction. The UN definition may notably correspond in Cameroon to Pygmy, Bororo, and Montagnard populations, and populations living on borders, islands and coves (Ngando Sandjè, R., 2013).

The Forest Code does not provide for a separate right for indigenous peoples within the meaning of the United Nations definition and for local and neighbouring populations. It provides for the preservation of normal user rights in forest areas classified in the permanent forest domain, unless they are contrary to the objectives assigned to the forest, in which case compensation must be granted (Law n°94/01, Art. 26) (see section 1.13).

Description of risk

Not applicable

Risk Conclusion

Not applicable

1.15.6. Risk designation and specification

Not applicable

1.15.7. Control measures and verifiers

Not applicable

TRADE AND TRANSPORT

1.16. Classification of species, quantities, qualities

Legislation regulating how harvested material is classified in terms of species, volumes and qualities in connection with trade and transport. Incorrect classification of harvested material is a well-known method to reduce/avoid payment of legality prescribed taxes and fees. Risk relates to material traded under illegal false statements of species, quantities or qualities. This could cover cases where this type of false classification is done to avoid payment of royalties or taxes or where trade bans on product types or species are implemented locally, nationally or internationally. This is mainly an issue in countries with high levels of corruption (CPI<50).

1.16.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 laying down regulations for forestry, wildlife and fisheries (Art.142(2), 158, 159);
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime (Art. 46(3), 72(1) and 125(2) and (3));
- Order n°0872/MINEF of 23 October 2001 modifying the classification of forest species;
- Order n°222 /MINEF of 25 May 2001 establishing the procedures for the development, approval, monitoring and control of the implementation of forest management plans for production forests in the permanent forest domain (Art. 6);
- Decision n°0108/D/MINEF/CAB of 9 February 1998 laying down the application of rules for operating in forest areas in the Republic of Cameroon;

1.16.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)

1.16.3. Legally required documents or records

- Annual operating permit or annual logging certificate or *Vente de coupe* certificate depending on cases;
- Site log book (DF 10);
- Waybills.

1.16.4. Sources of information

Government sources

- Ministry of Economy and Finance (MEF) (2006). Audit économique et financier du secteur forestier au Cameroun - Rapport final. Available at: <http://agritrop.cirad.fr/550144/> [accessed in June 2021];

Non-government sources

- Mahongol, D. et al. (2016). Manuel de formation en législation forestière et contrôle : vers une lutte concertée contre l'exploitation forestière – formation des formateurs. Available at: <https://www.traffic.org/site/assets/files/1340/cameroon-forestry-legislation-control-training-manual-fr.pdf> [accessed in June 2021];

- IM/AGRECO-CEW (2010). Etude sur les petits titres d'exploitation forestière au Cameroun à la lumière de la lettre circulaire 924/C/MINFOF/SG/DF du 23 septembre 2009 – Rapport final. Available at: <http://docplayer.fr/85378187-Etude-sur-les-petits-titres-d-exploitation-forestiere-au-cameroun-a-la-lumiere-de-la-lettre-circulaire-924-c-minfof-sg-df-du-23-septembre-2009.html> [accessed in May 2021];
- Bindzi, I. et al. (2008). Etude de la chaîne de traçabilité des bois et produits "bois" provenant des forêts communales et des petites UFA. Available at: <http://www.foretcommunale-cameroun.org/download/Etude-tracabilite-bois-des-forets-communales.pdf> [accessed in June 2021].

1.16.5. Risk determination

Overview of legal requirements

All logging title holders must fill out two documents provided by the forest administration: a site log book (DF10) and a waybill for the transportation of logs. These documents are issued in the form of booklets by the forest administration. Each page has a unique number and is stamped by the administration before being used. Each page has several carbon copies for each stakeholder (logger and various forest administration departments).

The forest manager must fill out the site log book (DF10) following each felling operation, notably with the measurements of each block: the large-end diameter, the small-end diameter and the length. The large-end diameter must be measured at chest height (1.3 m from the ground) or 30 cm from the last buttress root. The small-end diameter must be measured either underneath the first large branch or underneath the first visible damage before the crown. The rules for filling out waybills for the transportation of logs are the same as those that apply to site log books (DF10).

The information provided in the felling and transport documents is used to calculate certain forest taxes, which depend on the species and volumes (felling tax, tax for the transport of wood products). However, this is still a declaration-based system, as the data is not immediately digitised by the forest administration (*Système Informatique de Gestion des Informations Forestières*, SIGIF). The officials working for the decentralised departments of the Ministry of Forests must regularly check the compliance of the information included in the felling and transport documents.

Processing unit owners must also record the measurements of the logs/sawn timber in a plant entry booklet and then fill out and use waybills dedicated to the transportation of processed wood. In 2013, the Ministry of Forests stopped systematically delivering plant entry booklets to timber processing unit (*unité de transformation du bois*, UTB) owners due to a lack of data processing resources and the elimination of a tax that this data was used to calculate. The consequent absence of plant entry data has had a major impact on the traceability of the wood.

Description of risk

There is a risk that site records are not kept properly (IM/AGRECO-CEW, n°52010).

There is also a documented risk of false declarations being made on the transport documents, both for species and volumes. False declarations notably facilitate the payment of lower taxes and the sale of non-authorised species (MEF, 2006).

False declarations are facilitated by (1) a lack of resources available to officials in charge of carrying out the checks, and few checks carried out on how the felling and transport documents have been filled out and (2) potential corruption amongst the officials responsible for conducting the on-site and en-route checks (Expert consultation, 2019).

False declarations made with the aim of reducing the amount of taxes due have also been documented during the export process (see sub-category 1.19).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.16.6. Risk designation and specification

All source types: Specified risk

1.16.7. Control measures and verifiers

(1) Collect the following documents:

- Annual operating permit (UFAs) or annual logging certificate (community forests) or *Vente de coupe* certificate;
- Site log books (DF10) (samples);
- Waybills for the transportation of logs and processed wood (samples);

(2) Carry out the following checks:

- That the information presented on the various transport documents for logs and sawn timber is coherent;
- That the species stated in the export/export sale documents are the same as those that appear on the transport document;
- That the species sold are the same as the species declared in the transport and sale documents (conduct a microscopic analysis of the wood if necessary).

1.17. Trade and transport

All required trading permits shall exist as well as legally required transport document which accompany transport of wood from forest operation. Risk relates to the issuing of documents permitting the removal of timber from the harvesting site (e.g., legally required removal passes, waybills, timber tags, etc.). In countries with high levels of corruption, these documents are often falsified or obtained by using bribery. In cases of illegal logging, transport documents from sites other than the actual harvesting site are often provided as a fake proof of legality with the harvested material.

1.17.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 establishing a regime for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Decision n°0173/MINFOF/SG/DF/SDIAF/SAG of 28 April 2016 establishing the modalities for the opening, running and renovation of break bulk yards in urban and suburban areas;
- Report n°0037/C/MINFOF/SG/DF/SDAFF/SEGIP of 3 April 2007.

1.17.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)

1.17.3. Legally required documents or records

- Annual operating permit/annual logging certificate
- Approved log supply contract or timber purchase agreement

1.17.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2012). Guide de l'utilisateur. Available at: <https://docplayer.fr/13556882-Guide-de-l-usager-ministere-des-forets-et-de-la-faune-republique-du-cameroun-paix-travail-patrie.html> [accessed in June 2021];
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- Cerruti, P. et al. (2015). State of the timber sector in Cameroon (2015). Available at: http://www.fao.org/fileadmin/user_upload/FLEGT/docs/State_timber_sector_2015_CIFOR_MINFO_F_FAOFLEGT.pdf [accessed in June 2021];
- IM/AGRECO-CEW (2010). Mission report n°001. Available at: <https://docplayer.fr/182143860-Observateur-independant-au-contrôle-forestier-et-au-suivi-des-infractions-forestieres-au-cameroun.html> [accessed in June 2021];
- IM-FLEG/REM (2009). Progress in tackling illegal logging in Cameroon. Available at: <https://businessdocbox.com/Forestry/65542309-Im-fleg-cameroon-progress-in-tackling-illegal-logging-in-cameroon-independent-monitoring-of-forest-law-enforcement-and-governance-im-fleg.html> [accessed in June 2021];
- IM-FLEG/REM (2007). Independent monitor report n°078. Available at: https://www.rem.org.uk/documents/OI_Rapport_078.pdf [accessed in June 2021];
- IM-FLEG/REM (2006). Independent monitor quarterly report n°5. Available at: http://www.fsc-watch.org/docs/OI_Rapport_Trimestriel_5.pdf [accessed in June 2021].

1.17.5. Risk determination

Overview of legal requirements

The forest administration is responsible for issuing the waybills (wood transport documents). In order to apply for a wood transport document, the following conditions must be fulfilled (Art. 41, 42 of Law n° 94-01 and Art. 35(1), 140(1) of Decree n° 95-531):

- The applicant must be in possession of a valid title (UFA, *vente de coupe* permit, council forest, community forest) or;
- The applicant must be in possession of a timber processor registration certificate and a supply contract with a forest management body; or
- The applicant must be the owner of a break bulk yard.

A number of documents must be provided to the forest administration by the applicant (document proving the wood source, proof of payment of taxes, etc.).

The waybills are issued in the form of waybill booklets, produced at the National Printing Press of Cameroon. Each waybill has a unique identification number and is signed by the administration before being used.

Use of break bulk yards during transport

Due to the increase in trading activities following the arrival of Asian players on the wood export market, numerous "break bulk yards" have been established in major cities. The generalisation of exporting wood in containers, which requires the wood to be placed into containers on a site away from the port, has also contributed to the development of these storage and loading areas.

In response to this trend, the Ministry of Forests has regulated the modalities for the opening, running and renovation of break bulk yards in urban and suburban areas (Decision n°0173/MINFOF). These regulations distinguish break bulk yards intended for storage of logs and sawn wood from sawmill yards located within or close to timber processing units.

Wood can only enter and leave the break bulk yards with a waybill.

However, break bulk yards are not covered by the Ministry of Forests' computerised monitoring tool.

Description of risk

The following risks have been identified:

- Wood (with no logging licence) is transported without a waybill (CED-EIA, 2020);
- Waybills (logs and sawn wood) that have not been issued by the Ministry of Forests are used (Expert consultation, 2019). This practice involves illegal printers being contacted to produce the waybills. This is facilitated by the absence of a nationwide system that can ensure authenticity of the waybills presented to the officials responsible for verifying them;
- Transport documents for logs or sawn wood are used fraudulently. Sometimes, a single waybill is used for several different truckloads, or waybills relating to one title are used to evacuate wood relating to another (for example, see IM/AGRECO-CEW, 2010). It can even go as far as the trafficking of transport documents: commercial entities may purchase waybills issued for a valid logging title and use them to transport wood obtained under other titles or wood without any logging licence at all (Chatham House, 2015, CED-EIA, 2020). This practice is made easier by the administration's poor monitoring of authorised, felled and transported volumes. It is also easy for the owner of a logging title to obtain many more waybills than necessary and to sell some of them on (Mahonghol et al., 2016). Although all source types are affected by this, the trafficking of waybills is particularly high for community forests (IM-FLEG/REM, 2006, MEF, 2006). This practice is also coupled with the use of fraudulent markings on the logs (CED-EIA, 2020);
- Waybills (logs and sawn wood) are used that have not yet been signed by the Ministry of Forests (IM/AGRECO-CEW, 2010);
- Waybills are used to evacuate wood after the title's expiration date (Expert consultation, 2019);
- There is a particularly high risk that the traceability of wood is lost in break bulk yards (IM-FLEG/REM, 2007) and/or that illegal practices are utilised, such as modifying the markings on the blocks, mixing up wood from different origins, filling out waybills that no longer indicate the origin

of the wood, making false declarations about species, loading the wood without the forest and customs administration officials present, etc. (also see section 1.19).

These practices are facilitated by potential corruption amongst the officials responsible for checking and issuing the waybills. They are also facilitated by the inadequacy of the computer systems in place, which do not allow users to cross-reference the data between authorised volumes, declared volumes and exported volumes per title (IM-FLEG/REM, 2009, Chatham House, 2015, Mahonghol, D. et al., 2016).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.17.6. Risk designation and specification

All source types: Specified risk

1.17.7. Control measures and verifiers

(1) Collect the following documents:

- Waybills for the transport of logs and processed wood, as applicable;

(2) Carry out the following checks:

- That the waybills are initialled by the forest administration;

(3) Consult the following stakeholders if necessary:

- The forest authorities so that they can confirm the authenticity of the waybills used;
- Forest experts and civil society/independent monitor for advanced checks into traceability from the logging site.

1.18. Offshore trading and transfer pricing

Legislation regulating offshore trading. Offshore trading with related companies placed in tax havens combined with artificial transfer prices is a well-known way to avoid payment of legally prescribed taxes and fees to the country of harvest and considered as an important generator of funds that can be used for payment of bribery and black money to the forest operation and personnel involved in the harvesting operation. Many countries have established legislation covering transfer pricing and offshore trading. It should be noted that only transfer pricing and offshore trading as far as it is legally prohibited in the country, can be included here. Risk relates to situations when products are sold out of the country for prices that are significantly lower than market value and then sold to the next link in the supply chain for market prices, which is often a clear indicator of tax laundry. Commonly, the products are not physically transferred to the trading company.

1.18.1. Applicable laws and regulations

- Annual finance law in force
- General Tax Code

1.18.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Finance

- Directorate for Large Companies (DGE)
- Customs

1.18.3. Legally required documents or records

- Export purchase invoice
- Documentation justifying the transfer pricing policy implemented (for large companies)

1.18.4. Sources of information

Non-government sources

- Atangana, E. (2017). Tax control and performance of public finances in Cameroon - PhD thesis submitted in 2017 at the University of Paris 1 Available at: <https://www.theses.fr/2017PA01D013> [accessed in June 2021];
- Tchakounte J., Cameroon Business Today (2017). Les coûts des transactions entre les sociétés mères et leurs filiales devront désormais être justifiés. Available at: <https://www.cameroonbusinesstoday.cm/articles/779/fr/impot-sur-les-societes-les-prix-des-transferts-mieux-controles> [accessed in June 2021]
- Barbaut, T. (2012). Fraudes et évasions fiscales : Ampleur du problème, solutions possibles et perspectives. Available at: <https://www.info-afrique.com/fraudes-et-evasions-fiscales-ampleur-du-probleme-solutions-possibles-et-perspectives/> [accessed in June 2021].

1.18.5. Risk determination

Overview of legal requirements

The transfer price is the price at which a company manufacturing goods in a foreign country sells them to a subsidiary based in Cameroon, which then sells them on. As of 2018, companies managed by the Directorate for Large Companies (DGE) with shares in other companies exceeding 25% of their capital have been required to communicate the following to the tax administration:

- A statement of all transactions completed with the entities controlling or controlled by them;
- Documentation justifying the transfer pricing policy implemented.

It is important to note that this provision only applies to companies falling under the DGE, which only represents 15% of companies in Cameroon.

Description of risk

There is a risk of tax evasion via subsidiaries based abroad purchasing wood at prices below the market price (Expert consultation, 2019). This risk is higher for small and medium-sized companies, which are subjected to fewer restrictions, however large companies governed by the DGE are also susceptible to illegal transfer pricing practices.

These practices are notably facilitated by:

- A lack of information enabling the administration to gauge the actual profit margins of the branches and timber buyers;
- A lack of precise criteria enabling the administration to gauge how suitable the transfer pricing policies implemented by the companies governed by the DGE are;

- The fact that a parent company can be split up into several subsidiaries in Cameroon, which means it is technically still small or medium-sized, therefore bypassing the requirement for its transactions to be checked;
- Materials being purchased from sister companies based abroad as a way of disposing of capital.

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.18.6. Risk designation and specification

All source types: Specified risk

1.18.7. Control measures and verifiers

Carry out the following document checks:

- That the importer purchasing the wood products originating from Cameroon does not own subsidiaries in Cameroon;
- That the prices stated on the export invoices correspond to international market prices (see FOB values for example on the ITTO website);

Consult:

- The tax administration to confirm that the company has communicated all documents and information required by the law on transfer prices.

1.19. Custom regulations

Custom legislation covering areas such as export/import licenses, export bans, product classification (codes, quantities, qualities and species).

1.19.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 establishing a regime for forestry, wildlife and fisheries, Art. 71;
- General Tax Code;
- Ordinance n°99/001 of 31 August 1999 supplementing certain provisions of Law n°94/01 of 20 January 1994 establishing a regime for forestry, wildlife and fisheries;
- Decree n°99/781/PM of 13 October 1999 establishing the modalities for applying Article 71(1) (new) of Law n°094 of 20 January 1994 on the regime for forestry, wildlife and fisheries;
- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime (Art. 15);
- Order n°0021/MINFOF of 19 February 2018 modifying the classification of forest species;
- Decision n°0336 D/MINFOF of 6 July establishing a list of special forest products of particular interest to Cameroon;
- CEMAC currency exchange regulations: Regulation n°02/00/CEMAC/UMAC/CM of 29 April 2000;
- Circular letter n°213/LC/MINEF/SG/DPT of 22 June 2000: Limiting the thickness of square-edged timber for export to less than 15 cm;
- Circular letter n°0067/LC/MINFOF/CAB of 12 April 2019. Reminder of the requirements of CL n°213.

1.19.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- Ministry of Finance (Directorate General of Customs)
- Chamber of Commerce, Industry, Mines and Crafts (CCIMAC)
- Directorate General of Customs

1.19.3. Legally required documents or records

- Trader's card obtained from the Ministry of Trade
- Exporter/importer card obtained from the Ministry of Trade
- Certificate of registration as an exporter of logs or sawn timber obtained from the Ministry of Forests
- Phytosanitary certificate;
- Export declaration;
- Packing list;
- Specification form.

1.19.4. Sources of information

Government sources

- Ministry of Economy and Finance (MEF) (2006). Audit économique et financier du secteur forestier au Cameroun - Rapport final. Available at: <http://agritrop.cirad.fr/550144/> [accessed in June 2021];
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- World Bank (2011). Reforming African customs: the results of the Cameroonian performance contract pilot . Available at: <https://documents.worldbank.org/en/publication/documents-reports/documentdetail/146721468016450050/reforme-des-douanes-africaines-les-resultats-des-contrats-de-performance-au-cameroun> [accessed in June 2021];
- IM-FLEG/REM (2009). Progress in tackling illegal logging in Cameroon. Available at: <https://businessdocbox.com/Forestry/65542309-Im-fleg-cameroon-progress-in-tackling-illegal-logging-in-cameroon-independent-monitoring-of-forest-law-enforcement-and-governance-im-fleg.html> [accessed in June 2021];
- IM-FLEG/REM (2007 to 2009). Independent monitor reports n°078 and n°085. Available at: https://www.rem.org.uk/documents/OI_Rapport_078.pdf and https://www.rem.org.uk/documents/OI_Rapport_085.pdf [accessed in June 2021].

1.19.5. Risk determination

Overview of legal requirements

Exports in Cameroon

Wood for export is primarily transported via the port of Douala. The Cameroonian authorities have appointed SGS (Société Générale de Surveillance), a private company, to support the customs procedure (only in the port area). Some wood also leaves Cameroon via the port of Kribi.

Export procedure

The entity exporting the wood must first of all be accredited as a timber exporter. It must obtain a specification form from the forest administration based on the packing list provided by the exporting entity itself, collating all the information relating to a single load of timber. No physical check is carried out at this stage.

After that, all export operations are centralised within the Single Window for Foreign Trade Operations (GUCE). This entity groups all the different players involved in the export operations within one single space. The export procedure includes the following stages:

- 1) Phytosanitary treatment and inspection of wood: (a) inspection request by the phytosanitary unit within the GUCE based on the sales contract, packing list and specification form issued by the department of water and forests; (b) a phytosanitary certificate is issued;
- 2) Issuance of an export declaration: this declaration is issued by SGS (the company appointed by the government) upon presentation of the documents relating to the goods to be exported and a potential inspection (SGS carries out the physical inspections based on a sample in line with its own procedures - the inspection at this stage is therefore not systematic. During the inspection, the species present in the packages for export are verified and compared with the declarations made in the documents);
- 3) Domiciliation of export transactions: the exporter must domicile the payments at a bank for operations to be carried out;
- 4) Payment of taxes and fees: all taxes and fees due for export are paid via a bank included in the GUCE Single Window (see section 1.6 for more detail). The bank issues a receipt and informs the Autonomous Port of Douala directly that payment has been made.

Whilst the administrative procedures are being carried out, the wood is loaded into a container which is then sealed. This step must be conducted in the presence of a customs officer and an official from the Ministry of Forests. A report is signed jointly by these authorities.

Bans on exporting wood in logs and thicker square-edge timber

Since 1999, Cameroon has been progressively banning log exports in order to boost its own timber processing industry. The law stipulates that all wood must be fully processed in Cameroon before export, apart from certain species (and subject to payment of a surcharge) (Art. 71 of Law n°94/04 as amended by Ordinance n°99/001).

The species that are formally banned from being exported in the form of logs under all circumstances are: acajou, anigre, assamela (Afrormosia), bete, bosse, bubinga, dibetou, doussie, fromager, ilomba, iroko, longhi (Abam), makore, moabi, movingui, mukulungu, ovengkol, padauk, pao rosa, sapelli, sipo, teak, wenge and zingana (Order n°0021 of 19 February 2018).

Licences for all other species are issued by the Ministry of Forests on a case-by-case basis. A log exporter accreditation is required (this document is different to the sawn wood exporter accreditation), and an individual quota is determined.

Two circular letters were also issued in 2000 and 2019 by the Ministry of Forests to ensure that square-edged timber for export does not exceed 15 cm in thickness, in view of the fact that exporting wood in the form of boules and squared timber does not count as proper processing before export, (pending the outcome of a set of draft obligatory standards for processing wood for export).

Export taxes

The following taxes must be paid by companies exporting wood from Cameroon:

- Inspection and control tax in view of obtaining the tax slip (*bordereau de taxation*, BDT) (0.95% applied to the value of the logs);
- Customs duties/exit duties, which are calculated based on the FOB value of each species (the FOB values are defined on a quarterly basis);
- If applicable, a surcharge for wood exported in logs for authorised species in line with the allocated quotas. The 2018 Finance Law stipulates that "wood exported in logs is subjected to a 30% tax on the taxable value of each species". In 2017, this tax was 20%, and in 1999 it was 17.5%;
- Licence fee paid to the Autonomous Port of Douala.

Transit of wood through Cameroon

Due to its accessibility, the Port of Douala also attracts exporters of wood harvested in the Central African Republic (CAR) or even the northern part of the Republic of the Congo (IM-FLEG/REM, 2009).

For wood coming from the CAR, a private company (BIVAC-RCA) has been appointed to carry out checks on all loads at the border, to inspect the wood products, to carry out an inventory of all products passing through the border checkpoints and to collect all export duties and taxes. All shipments in transit through Cameroon must be accompanied by the following documents:

- 1) Certificate of origin;
- 2) International waybill (*lettre de voiture internationale*, LVI) issued by the Bureau d'Affrètement Routier Centrafricain (Central African Road Charter Bureau) or specification form;
- 3) Phytosanitary certificate;
- 4) Customs declaration (D15 and D6);
- 5) Commercial export declaration (DEC);
- 6) EUR1 customs document if the wood is going to Europe.

The administrative authorities carrying out the controls at the road checkpoints must ensure that these documents are present.

Once the wood arrives at the port and in compliance with the agreements of the CEMAC, it is not subjected to any additional taxes, aside from the fees related to maritime transport.

Description of risk

The following risks have been identified in relation to wood exports:

- Wood is exported without a logging licence under the guise of a falsely declared origin (IM-FLEG/REM, 2007 and 2009, IM/AGRECO-CEW, 2013, CED-EIA, 2020);
- Fraudulent declarations are made regarding species and their quantities. Differences between recorded production and exports (MEF, 2006), or even between the declarations of volumes exported from Cameroon and those arriving into the importing countries have been highlighted, notably with Vietnam, Belgium and China (for example, see CED-EIA, 2020). False declarations regarding volumes notably enable exporters to avoid paying export taxes;
- Species that are banned from being harvested or exported in logs are exported in violation of the regulations (IM/AGRECO-CEW, 2013, CED-EIA, 2020);
- Wood is exported by companies that are not in possession of a wood exporter accreditation. Some companies manage to export wood under the “other goods” category, only going via the Ministry of Trade, without a certificate of registration as a wood exporter (Mahonghol, D. et al., 2016). It is difficult for traders who are not themselves wood processors to obtain the required wood exporter accreditation from the Ministry of Forests. They therefore rely on a loophole in the system and bypass the specific procedures applicable to wood. This loophole may also notably be exploited by processing companies or logging operators who are not up to date with their taxes (Expert consultation, 2019);
- Quotas for exporting wood in logs are exceeded or trafficked (IM-FLEG/REM, 2007 and 2009, IM/AGRECO-CEW, 2013): companies may purchase their log export quotas under the guise of purchasing wood stock from another company, when in reality they are exporting their own wood that does not have a log export permit. False timber purchasing agreements are also used to support the use of another company’s quotas.

Illegal practices in the wood export sector are facilitated by:

- Containers being loaded and sealed outside of the port area and/or in the absence of any customs officers or officials from the Ministry of Forests. Due to a lack of material and human resources, the appointed representatives (MINFOF/customs) are not always able to attend the loading operations (IM-FLEG/REM, 2007 and 2009). They sometimes sign the reports issued following loading, even though they were not present, or sometimes the officer in question does not have the expertise required to carry out certain checks, such as recognising different species. The administrations have not developed systematic procedures for verifying the identity of species during the export operations (Expert consultation, 2019);
- Corruption: the World Bank (2011) reports that there is a strong feeling amongst users that customs procedures in Cameroon are tainted by corruption. The ECOFIN (2017) relays the National Anti-corruption Commission’s estimate that between 2010 and 2015, Cameroon lost 1,246 billion CFA francs through corruption and fraud within the country’s customs services;
- The absence of a single database accessible to all officials responsible for carrying out the checks, coupled with a lack of synergy and communication between the administrations (IM/AGRECO-CEW, 2013). Some administrations have developed systems to monitor export data, for example COMCAM for the forest administration at the port and SYDONIA for customs. However, these systems are not connected. Collaboration is weak in terms of sharing information between and

within administrations. The title management database (SIGIF, managed by the Ministry of Forests) and COMCAM are not connected either.

Risks specific to wood in transit from the Central African Republic or the Republic of the Congo:

- A lack of any common or coordinated wood traceability system and the fact that information is not shared means that there is a risk that wood that has been harvested illegally abroad comes into Cameroon and is then exported without it being detected as illegal wood (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.19.6. Risk designation and specification

All source types: Specified risk

1.19.7. Control measures and verifiers

(1) Collect the following documents:

- Sawn wood or log exporter accreditation, as applicable;
- Phytosanitary certificate;
- Export declaration;
- Domiciliation of export transactions;
- Receipt of payment of export taxes;
- Inspection report from the SGS if available.

(2) Carry out the following checks:

- That the documents have been duly signed and stamped by the administrative authorities in Cameroon;
- That the volumes and species stated on the export declaration are consistent with the imported volumes;
- For wood exported in logs, that the species sold are not in the list of species that are banned from being exported in the form of logs. The species must be included in the forest management plan (for UFAs) and/or in the operations plan/annual logging certificate;
- For sawn wood, verify the dimensions stated on the export documents.

1.20. CITES

CITES permits (the Convention on International Trade in Endangered Species of Wild Fauna and Flora, also known as the Washington Convention). Note that the indicator relates to legislation existing for the area under assessment (and not e.g., the area from which CITES species are imported).

1.20.1. Applicable laws and regulations

- Decree n°95/531/PM of 23 August 1995 establishing the modalities for implementing the forestry regime;

- Decree n°2005/2869/PM of 29 July 2005 establishing the modalities for implementing certain provisions of the CITES agreement;
- Order n°067/PM of 27 June 2006 laying down the organisational set-up and operational procedures of the Inter-ministerial Coordination and Monitoring Committee for the implementation of the CITES;
- Commission Regulation (EC) n°865/2006 of 4 May 2006 laying down detailed rules concerning the implementation of Council Regulation (EC) n°338/97.

1.20.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)
- National Forestry Development Agency

1.20.3. Legally required documents or records

- CITES permit
- Annual operating permit or annual logging certificate;

1.20.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2012). Guide de l'utilisateur. Available at: <https://docplayer.fr/13556882-Guide-de-l-usager-ministere-des-forets-et-de-la-faune-republique-du-cameroun-paix-travail-patrie.html> [accessed in June 2021].

Non-government sources

- SNOIE (2019- 2020). Summary of independent forest monitoring, n°4, 6, and 11. Available at: <http://oiecameroun.org/rapports-dactivite/> [accessed in June 2021];
- IM/FODER (2020). Analysis of investigation data on the export of Cameroon's assamela in 2019 in relation to the quotas provided for in the 2019 NDF and with regard to import data in Belgium. Available at: <http://oiecameroun.org/rapports-dactivite/> [accessed in June 2021];
- Ferriss, S. (2014). An analysis of trade in five CITES-listed taxa. Available at: <https://www.traffic.org/site/assets/files/8617/trade-in-five-cites-listed-taxa.pdf> [accessed in June 2021];
- OIBT (2011). Activity report for the OIBT / CITES project on the sustainable management of *Pericopsis elata* (Assamela) in the Congo basin. Available at: https://cites.org/sites/default/files/ndf_material/Rehabilitation%20of%20Pericopsis%20elata%20plantations%20Completion%20report%20FR.pdf [accessed in June 2021];
- Assembe, S. (2009). Mise en œuvre de la CITES et réglementations nationales : Cas de la gestion juridique de *Pericopsis elata* au Cameroun Available at: http://www.itto.int/files/user/cites/cameroon/Rapport_Mise%20en%20oeuvre%20de%20la%20CITES_Assemb%C3%A9.pdf [accessed in June 2021];
- Belinga, S.J. (2009). Gestion durable de *Pericopsis elata* (Assamela) dans les forêts de production au Cameroun - Etude du potentiel. Available at: https://cites.org/sites/default/files/ndf_material/Stock%20of%20Pericopsis%20elata%20in%20production%20forests.pdf [accessed in June 2021].

1.20.5. Risk determination

Overview of legal requirements

The forest species included the CITES list that are the most harvested in Cameroon are afrormosia (also called assamela – *Pericopsis elata*) and bubinga (*Guibourtia* species). CITES also lists Padauk (*Pterocarpus erinaceus*), *Dalbergia* species and *Prunus africana*. These species may be:

- Harvested if they are qualified as harvestable species in the forest management documents (if applicable) and authorised for logging in the annual logging certificate and annual operating permit;
- Exported if the logger has obtained a CITES permit.

CITES permits are issued by the Ministry of Forests based on a non-detriment finding (*avis de commerce non préjudiciable*, ACNP) produced annually by the CITES scientific authority, which designates which forest titles are authorised to harvest these species and the volumes thereof.

In order to obtain a certificate of origin and a CITES permit, the entity must:

- Be registered as a sawn wood exporter;
- Own a processing unit;
- Be able to produce the relevant processing statistics for said wood;
- Be able to present a debt clearance certificate;
- Have a wood supply source.

Description of risk

There is a risk of unauthorised harvesting of CITES species (for example, see SNOIE, n°4-2019, n°6-2019 and n°11-2020), and that the export quotas are exceeded, notably due to the inadequacy of the system designed to monitor harvested and exported volumes.

In 2020, it was reported that 4 companies exporting Assamela to Belgium had exceeded their quotas, and that there was a recurring absence of annual logging certificates associated with the harvesting of this species (IM/FODER, 2020).

Another major problem that has been observed is the delay between the year when harvesting quota are issued and the period when export permits are issued, as those may relate to harvesting from the previous year. For example, some companies who obtained a harvesting quota based on the 2018 non-detriment finding only received their CITES export permit at the end of 2018 or even the start of 2019, this permit being valid for 6 months. This leads to a great deal of confusion and inadequacy of the volume checks carried out to verify coherence between the harvesting quotas and the volumes actually exported by each company (IM/FODER, 2020).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.20.6. Risk designation and specification

All source types: Specified risk

1.20.7. Control measures and verifiers

(1) Collect the following documents:

- Non-detriment finding published by the scientific authority for the harvesting year;
- Annual operating permit or annual logging certificate or *Vente de coupe* certificate, as applicable;

- CITES export permit;
- Sample of site log books, waybills and plant entry booklets stating the CITES species;

(2) Verify the following:

- That the non-detriment finding does actually grant the logging company a harvesting quota for the year in which the harvesting has taken place;
- That the annual operating permit or annual logging certificate or *Vente de coupe* certificate does actually state the species sold and that the volumes have not been exceeded.

1.21. Legislation requiring due diligence/due care procedures

Legislation covering due diligence/due care procedures, including e.g. due diligence/due care systems, declaration obligations, and /or the keeping of trade related documents, legislation establishing procedures to prevent trade in illegally harvested timber and products derived from such timber, etc.

Not applicable. There is no law on due diligence in Cameroon.

PROCESSING

1.22. Legal Registration of business

Legislation regulating the registration of business and approval of scope of business and processing. The risk is that companies are operating without being in conformance with legal requirements with regards to legal obligations on business registration (business/sawmill license, operation visas, tax payment cards, approvals, etc.).

1.22.1. Applicable laws and regulations

- Law n°94/01 of 20 January 1994 establishing a regime for forestry, wildlife and fisheries;
- The Finance Law in force;
- Decree n°2002-531 of 23 August 1995 establishing the modalities for implementing the forestry regime;
- Circular letter n°0667/LC/MINEF/DF/CFC of 23 February 2001 prohibiting industrial logging in community forests.

1.22.2. Legal authorities

- Ministry of Forests and Wildlife (MINFOF)

1.22.3. Legally required documents or records

- Timber processor accreditation;
- Waybill for the transport of processed timber;
- Supply contract.

1.22.4. Sources of information

Government sources

- Ministry of Forests and Wildlife (2012). Guide de l'utilisateur. Available at: <https://docplayer.fr/13556882-Guide-de-l-usager-ministere-des-forets-et-de-la-faune-republique-du-cameroun-paix-travail-patrie.html> [accessed in June 2021].

Non-government sources

- Mahonghol, D., Ringuet, S., Nkoulou, J., Amougou, O. G., and Chen, H. K. (2016). Les flux et les circuits de commercialisation du bois : le cas du Cameroun. Available at: <https://www.traffic.org/site/assets/files/1340/timber-trade-flows-routes-cameroon-french-xs.pdf> [accessed in June 2021].

1.22.5. Risk determination

Overview of legal requirements

The company must have an established site. It must submit a file to the Ministry of Forests that proves that its timber supply sources are valid, that it is in possession of processing facilities and that it is up to date with all tax payments to the authorities (debt clearance certificate). Following a site visit, the authorities from the Ministry of Forests issue a timber processor registration certificate (Mahonghol, D. et al., 2016).

Depending on the specific characteristics of its technical equipment, the company will be classified into one of three categories (first, second and third). Once the annual activity reports have been submitted by all companies, the Ministry of Forests updates the list of processing units. The secure transport documents are only issued to companies that appear on the updated list of timber processing units.

Description of risk

No risks of systematic illegality have been detected.

Risk Conclusion

This indicator has been evaluated as presenting a low risk of illegality. The identified laws are generally respected, and cases in which they are violated are effectively followed up with appropriate action taken by the relevant authorities.

1.22.6. Risk designation and specification

Low risk

1.22.7. Control measures and verifiers

Not applicable

1.23. Environmental requirements for processing

Legislation regulating environmental requirements for the timber processing industry, such as air quality, water and waste-water management, use of chemicals, and other requirements relevant for the environment and eco-system services.

1.23.1. Applicable laws and regulations

- Law n°98/015 of 14 July 1998 on establishments classified as dangerous, unhealthy or inconvenient;
- Law n°96/12 of 5 August 1996 establishing a legal framework for environmental management;
- Decree n°2013/0171/PM of 13 February 2013 specifying the modalities for conducting environmental impact studies;
- Decree n°2012/0882/PM of 27 March 2012 establishing the modalities for exercising certain powers transferred by the state to councils in terms of the environment;
- Decree n°99/818/PM of 9 November 1999 laying down the conditions for the establishment and operation of establishments classified as dangerous, unhealthy or inconvenient;
- Order n°0070/MINEP of 22 April 2005 establishing the different categories of operations subjected to a detailed or summary impact assessment, specifying the content of the two types of ESIA's;
- Order n°00001/MINEP of 3 February 2007 establishing the general content of the terms of reference (ToR) for ESIA's;
- Order n°00004/MINEP of 3 July 2007 establishing the conditions for approving consultants to carry out ESIA's and environmental audits.

1.23.2. Competent authorities

- Ministry of Environment, Nature Protection and Sustainable Development

1.23.3. Legally required documents or records

- Impact assessment report and its environmental and social management plan
- Certificate of environmental conformity

1.23.4. Sources of information

Non-government sources

- SNOIE/FODER (2016). Etude de référence sur le niveau de respect de la légalité forestière dans les régions de l'Est, du Sud et du Littoral. Available at: <https://loggingoff.info/wp-content/uploads/2017/06/Rapport-d%C3%A9tude-de-référence-sur-le-niveau-de-respect-de-la-l%C3%A9galité-dans-le-r%C3%A9gions-de-l'Est-FODER-October-2016-.pdf> [accessed in June 2021];
- Tchinda Yefou, A. (2012). Évaluation de la procédure de réalisation des évaluations environnementales au Cameroun. Available at: https://www.sifee.org/static/uploaded/Files/ressources/actes-des-colloques/montreal/session-3-4/TCHINDA_RESUME.pdf [accessed in June 2021];
- Fotso, G. (2012). La protection de l'environnement par les collectivités territoriales décentralisées au Cameroun : cas de la communauté urbaine de Douala. Thesis presented for an M2 master's degree at the University of Douala. Available at: <https://www.memoireonline.com/12/15/9327/La-protection-de-l'environnement-par-les-collectivites-territoriales-decentralisees-au-Cameroun.html> [accessed in June 2021];
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- Tchewa, J-C. (2006). Les préoccupations environnementales en droit positif camerounais. Available at: https://www.persee.fr/doc/rjenv_0397-0299_2006_num_31_1_4510 [accessed in June 2021].

1.23.5. Risk determination

Overview of legal requirements

Industrial installations in Cameroon must conduct an environmental impact assessment and implement the associated management plans. The impact assessment is carried out in several stages (submission of project notice to the MINEPDED, preliminary evaluation of the project, development and validation of the assessment terms of reference, execution of the assessment and public consultations, submission of the EIA report, approval from the EIA validation committee, and finally implementation of the project and follow-up of the environmental and social management plan).

The content and categories to be covered by the assessment (summary or detailed depending on the case) are specified in the applicable regulations (Decree n°2013/071).

On the other hand, factories and workshops likely to present health or safety hazards must either carry out a hazard study and obtain a permit or issue a written declaration to the authorities, depending on the case (art. 3, 4, 5 et 9 Law n°98/015).

Description of risk

The following breaches relating to EIAs are common (Expert consultation, 2019):

- The EIA process is only initiated after the timber processing unit has been established;
- The Ministry of Forests issues a timber processor registration certificate (*certificat d'enregistrement en qualité de transformateur de bois*, CEQTB) where the EIA has not been carried out, despite the fact that an EIA should be a prerequisite for obtaining a CEQTB;
- Companies do not implement the provisions of the EIA report.

The independent monitor also reported practices in violation of the standards relating to the processing of waste and sewage (SNOIE/FODER, 2016).

Finally, small and medium-sized processors are often unaware of the regulations concerning classified hazardous establishments and do not have their authorisation or declaration (Expert consultation, 2019).

Risk Conclusion

A specified risk of illegality has been identified for this indicator for all source types. The identified laws are not respected by all parties/are often ignored/are not enforced by the competent authorities.

1.23.6. Risk designation and specification

All source types: Specified risk

1.23.7. Control measures and verifiers

Collect the following documents:

- Processing unit's environmental impact assessment report;
- Environmental and social management plan (PGES);
- If applicable, a follow-up report from the administration on the implementation of the environmental and social management plan;
- Authorisation or declaration as classified hazardous establishment, depending on cases.

1.24. Processing requirements

Legislation regulation processing of the timber processing industry, such as transformation process thresholds, location of processing, conformance of processing equipment, processing quota, etc).

1.24.1. Applicable laws and regulations

Not applicable

1.24.2. Legal authorities

Not applicable

1.24.3. Legally required documents or records

Not applicable

1.24.4. Sources of information

Not applicable

1.24.5. Risk determination

Overview of legal requirements

All requirements linked to processing timber are closely linked to further exporting of the timber – see category 1.19.

1.24.6. Risk designation and specification

Not applicable

1.24.7. Control measures and verifiers

Not applicable

1.25. Health and Safety in the timber processing sector

Legally required personnel protection equipment for persons involved in the timber processing sector.

The health and safety requirements that shall be considered relating to the processing/factory (not office work, or other activities less related to the actual processing). Risk relates to situations/areas where health and safety regulations are consistently violated to such a degree that puts the health and safety of workers at significant risk at any step of the primary and secondary processing.

Please refer to sub-category 1.11 "Health and safety". The regulations and the risks relating to the wood processing sector are identical to those outlined for logging operations.

1.26. Legal employment in the timber processing sector

Legal requirements for employment of personnel involved in the timber processing sector including requirement for contracts and working permits, requirements for obligatory insurances, requirements for competence certificates and other training requirements, and payment of social and income taxes withhold by employer. Furthermore, the points cover observance of minimum working age and minimum age for personnel involved in hazardous work, legislation against forced and compulsory labour, and discrimination and freedom of association. Risk relates to situations/areas where systematic or large scale non-compliance with labour and/or employment laws. The objective is to identify where serious violations of the legal rights of workers take place, such as forced, underage or illegal labour.

Please refer to sub-category 1.11 "Legal employment". The regulations and the risks relating to the wood processing sector are identical to those outlined for logging operations.

Annexe I. Timber source types

The table **Timber Source Types in Cameroon** identifies the different types of sources of timber it is possible to find in the country of origin.

'Timber Source Type' is a term used to describe the different legal sources of timber in a country, in order to allow a more detailed specification of risk. The Timber Source Type is used to clarify:

- which forest types timber can be sourced from legally;
- what the legal requirements are for each source type, and
- if there are risks related to certain source types and not others.

Timber Source Type can be defined by several different characteristics. It may be based on the actual type of forest (e.g. plantation or natural), or other attributes of forests such as ownership, management regime or legal land classification. In this context Timber Source Types are defined and discerned using the following characteristics:

- Forest type** - refers to the type of forest such as plantation or natural tropical forest, or mixed temperate forest. Often the clearest differentiation is between natural forest and plantations.
- Spatial scale (Region/Area)** - relating to meaningful divisions of a nation. However, in some cases the assessment may be carried out at national level where that allows the risk assessment to establish risk at a meaningful level. E.g. a small country with uniform legislation and a uniform level of risk in all areas of the country, as national level assessment may be enough. In case there are significant differences in the legal framework or legality risks between different types of ownership (e.g. public forest, private forest, industrial forest), between different type of forest (e.g. natural forest and plantations) and/or between different geographical regions the conformance risk evaluation shall specify these differences when specifying the risk and apply the appropriate control measures.
- Legal land/forest classification** - refers to the legal classification of land. Focus is on land from where timber can be sourced, and this could entail a number of different legal categories such as e.g. permanent production forest, farm land, protected areas, etc.
- Ownership** - Ownership of land may differ in a country and could be state, private, communal etc. Ownership of land obviously have impacts on how land can be managed and controlled.
- Management regime** - Independently of the ownership of the land, the management of forest resources may differ between areas. Management may also be differentiated as private, state, communal or other relevant type.
- License type** - Licenses may be issued to different entities with a range of underlying requirements for the licensee. A license might be issued on a limited area, limited period of time and have other restrictions and obligations. Examples could be a concession license, harvest permit, community forestry permit etc.

TIMBER SOURCE TYPES IN CAMEROON										
Forest type	Area (ha) ¹	Legal Land Classification	Ownership	License / Permit Type						Description of source type
				None (régie)	Management concession	Vente de coupe permit	Timber exploitation permit	Personal logging licence	Other permits / authorisations	
State Production Forests <i>Frequently constituted as management units (unités forestières d'aménagement, UFA)</i>	Around 7 million	Permanent forest domain	The territory is the property of the Cameroonian State (private domain)	Unused	Operating agreement (<i>Convention d'exploitation</i>) (provisional and then definitive for 15 years, renewable) + Annual operating permit (or annual logging certificates under the provisional agreement)	Unused			Logging permits for special forest products AEB	<p>The territory is incorporated into the state's private domain by way of a classification procedure.</p> <p>Most of State forests are subdivided into UFAs. Several UFAs can be covered under a single operating agreement.</p> <p>The communities' user rights are maintained.</p> <p><i>NB: Direct logging (régie) or logging by way of a Vente de coupe is legally possible (art. 44 Law</i></p>

¹ MINFOF and WRI (2018). Cameroon's forest estate. Map. Available at: https://wri-sites.s3.amazonaws.com/forest-atlas.org/cmr-forest-atlas.org/resources/posters/CMR_Poster%202018%20french.pdf [accessed in June 2021].

										<i>n°94/01) but is unused in practice.</i>
Council forests	Around 1.8 million	Permanent forest domain	The territory falls within the council's private domain		Partnership contract + Annual operating permit	<i>Vente de coupe</i> permit + Annual logging certificate	Permit	Autorisation	Permit / authorisation	The territory is incorporated into the council's private domain by way of a classification procedure. Communal forests can also be constituted as UFAs whose management is conceded.
Community Forests	Around 2.1 million	Non-permanent forest domain	The land may be covered by different types of ownership - the forest resource belongs to the state	Annual logging certificate	<i>Management agreement</i>	<i>Vente de coupe</i> permit	Permit	Autorisation	Permit / authorisation	There is always a Management agreement with the State. The community may then deliver other types of permits.
Private forests	-	Non-permanent forest domain	Private							These are forests planted by natural and legal persons on their own domain.
National forests	Total area not available (200,000 hectares allocated through	Non-permanent forest domain	The land may be covered by different types of ownership - the forest resource			<i>Vente de coupe</i> attribution document + <i>Vente de coupe</i> certificate	Permit	Autorisation	Permit / authorisation	National forests are all other forests which are not classified of community or private forests.

	<i>vente de coupe</i> permits in 2018)		belongs to the state							Most of <i>Vente de coupe</i> permits are attributed within national forests.
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About

LIFE Legal Wood

[LIFE Legal Wood](#) is an initiative that aims at 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 initiative is funded by the LIFE Programme of the European Union.



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Preferred by Nature (formerly known as NEPCon) is an international non-profit organisation working to support better land management and business practices that benefit people, nature and the climate. We do this through a unique combination of sustainability certification services, projects supporting awareness raising, and capacity building

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