

FORESTRY DEVELOPMENT AUTHORITY
REGULATION NO. 11
REGULATION ON REVISED FOREST FEES & TAXES

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

WHEREAS, in 1981 and 1982 because of a decline in international demand and trade in logs with a consequent reduction of prices, the Government of Liberia in order to assist the timber trade during a period of depression, did lower the Industrialization Incentive Fee of certain species; and

WHEREAS, the depressed condition of the timber trade still continues and rises in costs and low volumes threaten the existence of the timber trade; and

WHEREAS, some further sharing of the burden of the recession and incentive to increase the export of timber, both log and processed, in the form of the reduction of certain forest fees without destroying the structure of the scale of fees and the reasonable proportion of the proceeds of trade due to the Government of Liberia.

NOW, THEREFORE, the Forestry Development Authority together with the Ministry of Finance do hereby rule and regulate that a further reduction be made to rates of Industrialization Incentive Fee to those shown in SECTION I of this Regulation, and a reduction of the taxes of Forest Product Fee to those shown in Section III of this Regulation. The Severance Fee will be that shown in Section III of this Regulation and the Reforestation Fee will be that shown in Section IV of this Regulation.

<u>Botanical Names</u>	<u>Trade Names</u>	<u>Rates \$</u>
1. Entandrophragma utile	Sipo	48.80
2. Tieghemelia heckelii	Makore	20.80
3. Entandrophragma cylindricum	Sapele	18.20
4. Entandrophragma candollei	Kosipo	13.10
5. Entandrophragma angolense	Tiama	13.10
6. Khaya ivorensis/anthotheca	Acajou/Khaya	13.10
7. Lovoa trichilioides	Dibetou/Lovoa	13.10
8. Heritiera utilis	Niangon	13.10
9. Chlorophora spp.	Iroko	6.40
10. Guarea cedrata	Bossé/Guarea	6.40
11. Mansonia altissima	Bété/Mansonia	6.40
12. Guibourtia ehie	Amazakoué	5.60
13. Triplochiton scleroxylon	Wawa/Obeche	5.60
14. Terminalia ivorensis	Framiré	5.60
15. Aningeria robusta	Aningeria	5.60
16. Terminalia superba	Fraké	2.30

<u>Botanical Names</u>	<u>Trade Names</u>	<u>Rates \$</u>
17. Erythrophleum spp.	Tali	2.30
18. Nesogordonia papaverifera	Danta/Kotibé	2.30
19. Brachystegia leonesis	Naga	1.80
20. Pycnanthus angolensis	Illomba	1.80
21. Afzelia spp.	Doussié	1.80
22. Tetraberlinia tubmaniana	Sikon	1.80
23. Distemonanthus benthamianus	Movingui	1.80
24. Pterygota macrocarpa	Koto	1.80
25. Nauclea spp.	Kusia/Bilinga	1.80
26. Canarium schweinfurthii	Aiélé	1.20
27. Lophira alata	Azobé/Ekki	1.20
28. All other species		1.20

Section II. Severance Fee:

1. All trees cut for commercial purposes on all lands within the Republic of Liberia shall be assessed at \$1.50 per cubic meter of assessed length irrespective of grade and intended use.
2. Assessed length is the long after Felling, Topping removal of Defects, if any, with Felling, Topping and Defects as prescribed by FDA's Forest Management Rules and Regulations from time to time.

Section III. Forest Products Fee:

1. The wood products defined herebelow intended for export shall be assessed according to species at the following rates per cubic meter.
2. Sawn T&T - (Sawn Through and Through) includes:-
 - (a) A log which is sawn through and through without the individual lumber having been further processed but which is rebundled to its original round log form (Boule); and
 - (b) The individual lumber of a long sawn through and through without the lumber having been further processed.
3. Square Edged on Four Sides (Undressed in Rough) - is lumber with four sides square edged but not planed.
4. Square Edged Dressed Four Sides - is lumber with four sides square edged and planed including mouldings but excluding veneer and plywood.

Botanical Names	Trade Names	Sawn T&T	Square Edged	Square Edged
			Four Sides Undressed	Four Sides Dressed
			in the Rough)	Four Sides
		\$	\$	\$
1. Entandrophragma Utile	Sipo	30.60	9.00	1.20
2. Tieghemelia heckelii	Makore	13.80	6.00	1.20
3. Entandrophragma cylindricum	Sapele	12.20	6.00	1.20
4. Entandrophragma candollei	Kosipo	7.50	4.00	0.80
5. Entandrophragma angolense	Tiama	7.50	4.00	0.80
6. Khaya ivorensis/anthotheca	Acajou/Khaya	7.50	4.00	0.80
7. Lova trichilioides	Dibetou/Lova	7.50	4.00	0.80
8. Heritiera utilis	Niangon	7.50	4.00	0.80
9. Guarea cedrata	Bossé/Guarea	3.40	2.00	0.40
10. Chlorophora spp.	Iroko	3.40	2.00	0.40
11. Mansonia altissima	Bété/Mansonia	3.40	2.00	0.40
12. Guibourtia ehie	Amazakoué	3.10	2.00	0.40
13. Triplochiton scleroxylon	Wawa/Obeche	3.10	2.00	0.40
14. Terminalia robusta	Framiré	3.10	2.00	0.40
15. Aningeria robusta	Aningeria	3.10	2.00	0.40
16. All other species		Nil	Nil	Nil

Section IV. Reforestation Fee:

1. All trees cut for commercial purposes on all lands within the Republic of Liberia shall be assessed at \$3.00 per cubic meter of assessed Length.
2. Assessed Length is the log after Felling, Topping and removal of Defects, if any, with Felling, Topping and Defects as prescribed by FDA's Management Rules and Regulations from time to time.

Section V. Repeal:

Regulation No. 10 and A Further Reduction of Certain Forest Fees effective on December 1, 1982 is hereby repealed.

Section VI. Effective Date:

This Regulation shall become effective on January 2, 1985, and be announced in the public media and published in the FDA Newsletter.

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Shad G. Kaydea
MANAGING DIRECTOR, FDA

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G. Alvin Jones
MINISTER OF FINANCE

Monrovia, Liberia
November 8, 1984