Cameroon

Last updated: July 2024

Cameroon is located in Central Africa, in the Congo Basin. Cameroon has a largely tropical climate and is a major producer of timber. In recent years, Cameroon has experienced increased rates of **illegal logging and timber trafficking**, as well as **shifting agriculture**, which have contributed to increases in deforestation. In 2020, Cameroon reached its **peak for forest cover loss**. To combat illegal logging, the Cameroonian government negotiated and signed a Voluntary Partnership Agreement with the EU, which came into force in 2011. The VPA works to verify that timber exported to the EU is harvested legally and is still implemented in the present. More recently, Cameroon has committed to implementing **stricter log export bans**, which includes a complete ban on unprocessed timber exports entering into force in 2026. Cameroon's timber exports are at high risk of illegality, and the country's top markets include Vietnam and China. As of June 2023, **Cameroon and Vietnam** have increased collaboration and exchange regarding timber legality verification.

Forest Management

Forest Governance

Cameroon's forest lands are primarily owned by the government. Most of Cameroon's forest areas have been permanently designated for long-term forest production or conservation, while the rest is intended for community forestry. Since they were established, community forests have exhibited mixed results throughout Cameroon, particularly because of the Forest Law (Law No. 94/01 (1994)), which decentralized forest management. The Government is also promoting the development of community and private timber plantations.

The following agencies/ministries oversee regulation and management of forest lands and products in Cameroon:

• **Ministry of Forests and Wildlife (MINFOF)**: Manages the implementation and enforcement of forest legality and production.

Transparency

• Law No. 2018/011 on the code of transparency and good governance for the management of public finances in Cameroon (2018): Establishes the framework for the code of transparency and good governance in the management of public finances. Article 6(1) states that contracts between the government and private or public companies must be made public. This law applies to companies that exploit natural resources.

For more information regarding transparency and risk scores in Cameroon, head to these links:

- **Transparency International's Corruption Perception Index**
- The World Bank's <u>Worldwide Governance Indicators</u>

• Index of Environmental Monitoring by CSOs in the Congo Basin

Laws and Regulations

Forest Laws

- Law No. 94/01, Regulating Forests, Wildlife and Fisheries (1994): Regulates forests, wildlife and fisheries in Cameroon. Establishes different types of harvesting rights, based on the type of forest:
 - In **state-owned production forests**, harvesting rights can be granted either through sales of standing volume (vente de coupe) or through exploitation agreements (*convention d'exploitation*). At the beginning of each year, the forest administration determines the annual allowable cut (possibilité annuelle de coupe) in all production forests that are open for exploitation. In state-owned production forests, sales of standing volume provide an authorization to harvest a specific standing volume for a non-renewable period of one year. These can only be granted to Cameroonian nationals. The exploitation agreement grants the right to obtain a given volume of timber from a forest concession, to supply the agreement holder's timber processing industry long term. State-owned production forests are subdivided into forest management units or FMUs (unités forestières d'aménagement), and a forest concession attributed under an exploitation agreement can be comprised of one or multiple FMUs. A provisional exploitation contract is granted at first, for a maximum period of 3 years and is not renewable. After three years, and if the work in the *cahier* des charges has been realized, a permanent exploitation agreement is granted, for a renewable period of 15 years. For both the sales of standing volume and the exploitation agreements, the volume granted cannot exceed that of the annual allowable cut (AAC) (Article 44-47).
 - The exploitation of community forests can be conducted, on behalf of the community, either by the State or through the attribution of sales of standing volume, personal authorizations (*autorisations personnelles de coupe*) or permits. In national estate forests, harvesting rights can be granted through sales of standing volume, by permit, or by personal authorizations.
 - In national estate forests, sales of standing volumes are granted for areas no larger than 2,500 hectares and for a maximum period of three years, non-renewable. Exploitation permits provide an authorization to exploit specific forest product quantities within a given area, such as "special forest products" and timber with a volume less than 500 m3. These are granted for a non-renewable period of one year. The personal authorization grants an individual, for a non-renewable period of three months, the right to harvest quantities of less than 30 m3, for personal use. Exploitation permits and personal authorizations can only be granted to Cameroonian nationals (Articles 53-58).

A new forestry and wildlife law has been submitted before the National Assembly and the Senate. It will be promulgated at the end of the review in July 2024.

• Law No. 96/12 relating to environmental management (1996): Lays the framework of environmental management under the Forest Code. Includes the right of access to environmental information and a "Polluter Pays Principle" (Article 9(c)). The Polluter Pays Principle states that one who pollutes must pay for the costs resulting from preventing,

reducing and combating pollution, as well as the costs associated with rehabilitating polluted areas. Article 9(d) also imposes liability for causing environmental harm, through a "Responsibility Principle", stating that "any person who, through their action, creates conditions likely to adversely impact human health and the environment is required ensure or arrange for the disposal of said condition to avoid said effects."

- Decree No. 95/531/PM on establishing detailed rules for the implementation of the forest regime (1995): Sets out the procedures and requirements for granting forest concessions in the permanent and non-permanent forest estates. This decree introduces the concept of community forests by allowing forests outside the permanent domain that are less than 5,000 hectares to be divided and managed by "communities" or villages. Introduces a competitive bidding system for awarding sales of standing volume and exploitation agreements. Following a public call for tender, an inter-ministerial commission preselects bidders based on: (a) planned investments, (b) financial capacities, including performance guarantees, (c) professional and technical capacities as well as (d) compliance with commitments previously made. From this list, the commission selects the bidder that offers the highest amount of forest dues, based on the area. Also provides the conditions and terms for the attribution of small titles such as the *autorisation d'enlèvement des bois* (AEB) and the *autorisation de récupération des bois* (ARB).
- Decree No. 95/678/PM establishing the indicative framework for land use (1995): Cameroon has no national policy on land tenure. Instead, the country relies on a series of legal texts to organize its land tenure policies in the dense forests of southern Cameroon. This zoning plan defines two main categories of forest estates (the permanent forest estate and the non-permanent forest estate). The current zoning plan is believed to be inaccurate due to outdated information, poor imagery, and failed consultation with local people and communities. The original zoning plan was prepared one year after the enactment of the 1994 Forest Law, but it needs to be updated. For instance, existing legal texts on land tenure in Cameroon explicitly refer to the issue of customary interests of local people but these references come with strict limitations. As a result, land rights of local and indigenous people are not secured.

Processing/Manufacturing Laws

- Law No. 94/01, Regulating Forests, Wildlife and Fisheries (1994): Aims to increase local processing of timber to increase added value. This law issues a set of tax incentives favoring locally processed timber and imposed a partial log ban through the establishment of quotas on certain species and a tax surcharge. For communities to extract timber, they must obtain an annual exploitation certificate or AEC (*certificat annuel d'exploitation*) from the Ministry of Forests (MINFOF). Communities must follow these steps to legally harvest timber from their concessions:
 - $\,\circ\,$ Verify the boundary of the annual logging unit;
 - Verify the logging inventory carried out in the annual logging unit;
 - Write an Annual Activity Report for the previous exploitation year;
 - $\circ\,$ Write an Annual Plan of Operations for the current exploitation year;
 - $\circ\,$ Photocopy all waybills from the previous year;
 - $\circ\,$ Photocopy the Simple Management Plan approved by MINFOF, and
 - $\circ\,$ Write a request to obtain an AEC.

- Decree No. 95/531/PM on establishing detailed rules for the implementation of the forest regime (1995): Stipulates that holders of a logging title must keep a worksite book (*carnet de chantier*). Trees felled must be recorded daily, indicating the tree's diameter, the felling number on the tree stump, the length and volume of the log and the date of when the tree was felled (Article 125).
- Joint Decree No. 162/MINFOF/MINTP/MINMAP establishing the rules and conditions for the use of wood of legal origin in public procurement (2020): States that all public orders of timber and derived products must include clauses relating to the legality of said timber and derived products. Legality will be verified in reference to how it is currently defined in the Voluntary Partnership Agreement (VPA). It further specifies that all timber and derived products acquired from forestry operators or in processing units need to be accompanied by consignment notes (*lettre de voiture*) or certificates of origin in order to be transported.

Transport Laws

• Decree No. 95/531/PM on establishing detailed rules for the implementation of the forest regime (1995): Establishes the implementation details for the 1994 Forest Law. The 1994 Law and this implementation decree lay out a new classification of forests and forest titles, logging rights and conditions and norms for management of forests in Cameroon. In addition, the Decree establishes logging transportation requirements. Article 127 states that the transport of forest products by road must be accompanied by a waybill, signed by a local official of the forest administration, and must indicate the quantity and the specifics of the products transported, as well as the origin. Additionally, all harvested logs must have regulatory markings.

Tax Laws

- Law No. 94/01, Regulating Forests, Wildlife and Fisheries (1994): Aims to provide the state with greater revenue and a set of economic incentives favoring greater sustainability in logging activities. This law shifts the tax basis from the product (timber) to the area of the concession. For example, it introduces a sawmill entry tax to help control timber flows and shift the bulk of taxation away from exports and towards timber operations. Among the various taxes introduced, the annual area fee (*Redevance forestière annuelle* or RFA) is submitted to a bidding system and half of the RFA is paid to local councils. The fee fluctuates, and a fifth of these fees are theoretically earmarked to fund community-based development projects.
- Finance Law No. 2023/019 (2024): Determines the tax rates for the 2024 financial year applicable to forestry activities, especially export duties.
 - Export duties for rough timber and similar timber: 75% of the free-on-board (FOB) value of the volume of the species. The rate is 65% at the entry into industrial free points (Section Nine).
- <u>General Tax Code (2023)</u>: Establishes provisions on various tax rates for forestry activities (felling tax, annual royalty for forest concession areas, etc). Forestry operators are liable to the business license tax (Annex to Chapter I) and forestry companies are subject to the company tax (Chapter I). Taxes include:
 - $\circ~$ Felling tax: Calculated based on the FOB value of undressed timber from all logging licenses, including council and community forests. The felling tax rate is 4% and set at

3% for forestry companies that provide proof of sustainable forest management certification. Companies without a logging permit that purchase log timber on the local market are jointly responsible for paying the felling tax with the logger (Section 242).

- Annual forestry royalties: Calculated based on the area covered by all logging licenses and the sales of standing volumes granted on specific development project sites. Royalties consist of a minimum price (outlined below) and a financial bid. Annual forestry royalties are paid in three equal installments (see Section 243 for payment dates and the allocation of royalties paid.
 - Sales of standing volume: 2,500 F/ha
 - Concessions: 1,000 CFAF/ha
- **Export surtax**: Replaces the graduated export surtax on some undressed timber species (Section 244):
 - Ayous: 5,000 CFAF/cubic meter
 - First grade promotion timber (other than Ayous): 4,000 CFAF/cubic meter
 - Second grade promotion timber: 1,000 F/cubic meter
- **Regeneration tax**: For non-timber forest products and other special products (see Section 244 for more details):
 - Ebony wood: CFAF 100/kg
 - Pygeum bark: CFAF 25/kg
 - Other products: CFAF 10/kg
- **Transport tax**: Set at 100 CFAF/ha. For more information on the selling price of forest products such as poles, building timber (posts), firewood, secondary forest products and special species and drift timber washed ashore, see Section 246.
- Decree No. 2001/1034/PM establishing the rules and conditions for the collection and control of fees, charges and taxes relating to forest activities (2001): Sets the rules and procedures for collecting and controlling fees, charges, and taxes such as the felling tax, the withholding tax, etc.

Trade Laws

- <u>General Tax Code (2023)</u>: The export of processed timber, logs and non-timber, special and medicinal forest products is prohibited unless the exporter provides proof of payment of all taxes and duties (Section 247a).
- Decree No. 95/531/PM on establishing detailed rules for the implementation of the forest regime (1995): Exporters of forest products need to hold a specification bulletin (bulletin de spécification), signed by a local official of the forest administration, which must include the species, the quality and the volume of the forest products as well as the origin and destination (Article 117). The decree also stipulates that, for export and import, all forest products must have a certificate of origin (*certificat d'origine*), delivered by the forest administration (Article 15). Some products may require a license, as determined by the Minister of Forests.

Criminal Laws

• Law No. 94/01, Regulating Forests, Wildlife and Fisheries (1994): Chapter III Offenses and Penalties outlines the penalties associated with forest offenses, such as fines and/or imprisonment.

Non-regulatory policy instruments

• Commission of the Forests of Central Africa (COMIFAC) <u>Convergence Plan</u> (2015-2025): The <u>reference framework and coordination of all interventions in the</u> conservation and sustainable management of Central Africa's forest ecosystems.

Bilateral Agreements

- <u>Cameroon-EU Voluntary Partnership Agreement (VPA)</u>: Aims to ensure timber exported to the European Union has been produced according to Cameroonian laws and regulations. The VPA, a bilateral agreement that promotes improved forest governance, traceability and transparency within timber supply chains, entered into force in 2011. For more information on compliance with the Cameroon VPA, see SNRD Asia's guide **here**.
 - Ministerial Order No. 004/MINFOF (2013) establishes the terms and conditions for the issuance of a legality certificate under Cameroon's Forest Information Management System (SIGIF) within the framework of the FLEGT licensing system. In 2021, Cameroon released SIGIF 2, the second generation of the forest information management system which includes a traceability system to meet the VPA requirements. SIGIF 2 is operational but has not been fully deployed. Due to malfunctions and noncompliance, the EU has yet to recognize SIGIF 2 under the VPA. However, the Ministry of Forestry and Wildlife considers this tool to be important and well developed.
- Cooperation framework agreement on transboundary ecosystems conservation and sustainable management of forestry and wildlife resources between Cameroon and Nigeria (2024): This agreement will help <u>tackle tropical timber illegal exploitation</u> <u>such as rosewood</u>.

CITES

The <u>Convention on International Trade in Endangered Species of Wild Fauna and Flora</u> (<u>CITES</u>) is an international agreement among governments whose purpose is to ensure that the international trade of wild animals and plant species does not threaten the survival of these species. It is up to each country to draft their own domestic legislation to comply with its CITES obligations. Cameroon signed onto the Convention in 1981.

Species under the protection of CITES are listed under three Appendices based on how threatened they are by international trade. The species listed in Appendix I are the most endangered and international trade of these species is prohibited unless the purpose of import is noncommercial. The species listed in Appendix II are tightly controlled in international trade and may be authorized with an export permit or re-export certificate. Appendix III lists species at the request of a Party that needs other countries' cooperation to regulate the trade in the species. International trade in Appendix III is allowed with appropriate permits or certificates. If you don't know if the species you are interested in sourcing from this country is CITES listed, please check this **link**. If the species is listed, please use this **database** to identify the National CITES Authority. In Cameroon, the CITES managing authority is the Ministry of Forestry and Wildlife (MINFOF).

Forest Resources

Resources Overview

In 2010, Cameroon had <u>30.4 Mha of natural forest</u>, extending over 66% of its land area.

According to Law No. 94/01 (1994) and Decree No. 95/678/PM establishing the indicative framework for land use (1995), Cameroon divides its forest resources into two categories (with sub-categories):

- Permanent Forest Estate (PFD): Consists of State forests and council forests.
 - State forests
 - Protected areas for wildlife: national parks, wildlife reserves, areas of hunting interest, state-owned game ranches, zoological gardens owned by the State, wildlife sanctuaries and buffer zones.
 - Forest reserves: integral ecological reserves, production forests, protective forests, recreational forests, teaching and research forests, flora sanctuaries, botanical gardens, and reforestation areas.
 - $\circ\,$ Council forests: Owned by the Municipality in which the forest is located.
- Non-Permanent Forest Estate (NPFD): Consists of all other forest areas outside of the permanent forest estate.
 - Community forests
 - Private forests

Contacts

Below are incomplete lists of government ministries, industry associations, civil society groups, and research institutes involved with forestry, trade, and efforts to combat illegal logging and associated trade.

Industry Associations

- Association Nationale du Collectif des Vendeurs et Assimilés de Bois (ANCOVA)
- Association des Exploitants Forestiers Nationaux du Cameroun (AEFNA)
- <u>Cameroon Communal Forest Technical Center (CTFCC)</u>
- <u>Cameroon Wood Industry Group (GBFC)</u>

Civil Society Organizations

- <u>Center for Environment and Development (CED)</u>
- Forests and Rural Development (FODER)
- Field Legality Advisory Group (FLAG)
- Central African Forest Initiative (CAFI)
- Central African Forest Commission (COMIFAC)
- <u>Congo Basin Forest Partnership (CBFP)</u>
- International Union for the Conservation of Nature (IUCN) West and Central <u>Africa</u>
- **U.S. Forest Service International Programs: Cameroon**
- <u>World Wide Fund for Nature (WWF) Cameroon</u>

Government Ministries and Agencies

- Ministry of Forestry and Wildlife (MINFOF)
- National Forestry Development Agency (ANAFOR)
- <u>Ministry of Environment, Protection of Nature and Sustainable Development</u> (<u>MINEPDED</u>)

Research Institutes

- Agricultural Research Institute for Development (IRAD)
- **<u>CIFOR ICRAF (Cameroon)</u>**
- African Centre for Applied Forestry Research and Development (CARFAD)
- National Forestry School (ENEF)

References and Resources

For more information regarding forest legality in Cameroon, see these links from our partners:

- MINFOF (2018) Collection of Legal Texts Relating to the Forest, Wildlife and Protected Areas
- Chatham House Forest Governance and Legality: Cameroon
- Preferred by Nature Timber Sourcing Hub: Cameroon
- Timber Trade Portal: Cameroon
- <u>WRI Forest Atlases</u>
- Global Forest Watch (GFW) Country Profiles
- **<u>Open Timber Portal (OTP)</u>**

- WWF Wood Risk Tool: Cameroon
- Forest Trends Illegal Deforestation and Associated Trade (IDAT) Risk: Cameroon
- TRAFFIC (2017) Cameroon Timber Trade Legality Training Manual
- <u>BVRio (2018)</u> Practical Guide to Conducting Due Diligence of Tropical Timber <u>Products: Cameroon</u>
- International Tropical Timber Organization (ITTO) Biennial review statistics
- Index of Environmental Monitoring by CSOs in the Congo Basin