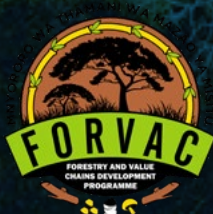


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FRAMEWORK FOR ASSESSING LEGALITY OF FORESTRY OPERATIONS, TIMBER PROCESSING, AND TRADE IN TANZANIA

Report prepared for the preparation of the handbook for
forest practitioners and other relevant stakeholders



TRAFFIC[®]

Prepared through support from the Forestry and Value Chains Development programme (FORVAC) and technical support from TRAFFIC

ABOUT FORVAC

Forestry and Value Chains Development (FORVAC) is a 6-year programme (July 2018 – June 2024) funded by the Ministry for Foreign Affairs of Finland (MFA Finland) and implemented under the Ministry of Natural Resources and Tourism of Tanzania. It aims to increasing economic, social and environmental benefits from forests and woodlands. The expected outcome of the programme is “Improved forest value chains contributing to sustainable forestry and forest-based livelihoods”.

ABOUT TRAFFIC

TRAFFIC is a leading non-governmental organisation working globally on trade in wild animals and plants in the context of both biodiversity conservation and sustainable development.



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Dalbergia melanoxylon Plant © Hussein Manane-TRAFFIC East Africa

ACRONYMS

AGOA	African Growth and Opportunity Act
ASYCUDA	Automated System for Customs Data
BRELA	Business Registrations and Licensing Agency
CITES	The Convention on International Trade in Endangered Species of Wild Fauna and Flora
EAC	East Africa Community
EFD	Electronic Fiscal Device
EIA	Environmental Impact Assessment
EMMP	Environmental Management and Monitoring Plan
EU	European Union
FAO	Food and Agriculture Organisation of the United Nations
FBD	Forestry and Beekeeping Division
FLEGT	Forest Law Enforcement, Governance and Trade (Action Plan by European Union)
FORVAC	Forestry and Value Chains Development Programme
FRA	The Global Forest Resources Assessments
GFTN	Global Forest and Trade Network of the World Wide Fund for Nature (WWF) and TRAFFIC
LMDA	Logging and Miscellaneous Deposit Account
MFA Finland	Ministry for Foreign Affairs of Finland
MNRT	Ministry of Natural Resources and Tourism
NAFORMA	The National Forest Resources Monitoring and Assessment
NEMC	National Environmental Management Agency
NTFP	Non-Timber Forest Products
SADC	Southern African Development Community
SEA	Strategic Environmental Assessment
SPS Certificate	Sanitary and Phytosanitary Certificate
TaFF	Tanzania Forest Fund
TFS	Tanzania Forest Services Agency
TIN	Taxpayer Identification Number
TNRF	Tanzania Natural Resources Forum
TRA	Tanzania Revenue Authority
VLFR	Village Land Forest Reserve
VNRC	Village Natural Resource Committee

BACKGROUND

FOREST RESOURCES IN TANZANIA

The United Republic of Tanzania is located in East Africa between longitude 29° and 41° East and latitude 1° and 12° South. The third largest country in eastern and southern Africa, accounting for 945,100km² (99.74% of the area) while the islands of Zanzibar (Unguja and Pemba) account for the remaining 2,500 km² (0.26%) covering a total area of 945 090 km². The country borders eight countries and the Indian ocean. The National Bureau of Statistics estimated a population of about 57.6 million in 2020 (NBS 2021).

The area under forests and woodlands in the Tanzania mainland is 48.1 million ha of which 20.9 million ha (43.3% of the total areas) are productive forests (NAFORMA 2015). Studies have mentioned the forests cover more than one-third of the total land of the country¹ (Kideghesho 2015).

The Forest Act No. 14 of 2002, recognised various categories

of forest management types. The national forests reserve and forest on general land which are under the central government, local authority forests reserves and forests on general land under local authorities, village forests (i.e village land forest reserves, community forest, forests which are not reserved but are on village land) and lastly the private forests.

Forest sector has a very important role to play in Tanzania's economy. It has been reported to employ more than one million people, supply more than 95% energy supply through fuel wood and charcoal, contribute between 10-15% of the the country's registered export earnings and 75% of construction materials , while and providing almost 100% indigenous medicinal and supplementary food products especially to poor rural family households (Kideghesho 2015).

THREATS TO FOREST RESOURCES IN TANZANIA

The NAFORMA report of 2015 provided estimation of national demand of wood at national level is at 62.3 million m³ while the available resource for harvesting at sustainable level was at 42.8 million m³. Indicating an annual wood deficit of 19.5 million m³. The report further suggested the annual deficit was met by overharvesting in the accessible forests and illegal harvesting in protected forests leading to degradation. of the remaining forests and woodlands, which lowers their productivity.

The Global Forest Resources Assessments (FRA) in 2020 reported that the forests resources are estimated to face deforestation rate of 469,000 hectares per annum due to heavy pressure from agricultural expansion, livestock grazing, wildfires, over-exploitation and unsustainable utilization of wood resources and other human activities mainly in unreserved forests. Kideghesho (2015) reported that human population growth, urbanisation, expansion of agricultural lands, emerging of new economic options and infrastructure development as among significant

drivers for deforestations.

Illegal activities on forest operation and trade of forest produce are still a concern that requires increase law enforcement efforts and proper management of forest resources. The National Bureau of Statistics in Tanzania (2021) reported a significant level of crimes reported relating to forest crimes particularly illegal possession of forest products. However, the rate of reported crimes has been decreasing from 501 in 2017 to 233 in 2020. There is still an existence of perception that forest products are open access; therefore, the need to build awareness of laws and regulations. However, recent NAFORMA reported there was some awareness of rules related to harvesting of firewood, poles, timber and charcoal, but the rules were only being enforced to a very limited extent. The household interviews conducted showed a high degree of awareness of the multiple environmental services and benefits associated with forests and trees including awareness on climate amelioration, water supply, windbreak, soil erosion control and ecotourism, among others.

COMMON LEGALITY FRAMEWORK

The 'Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade', also known as the 'Common Legality Framework', was initially developed by the Global Forest and Trade² Network (GFTN) of WWF - the World Wide Fund for Nature and TRAFFIC.

The GFTN is WWF's initiative to eliminate illegal logging and drive improvements in forest management. By facilitating trade links between companies committed to achieving and supporting responsible forestry, the GFTN creates market conditions that help conserve the world's valuable and threatened forests while providing economic and social benefits for the businesses and people that depend on them. TRAFFIC is a leading non-governmental organisation working globally on the trade in wild animals and plants in the context of both biodiversity conservation and sustainable development. It was established in 1976 and today, has offices around the world working on legal and illegal wildlife trade issues.

The Framework was developed to support countries in their efforts to improve governance of their forest resources and prevent illegal logging and timber trade through encouraging compliance with laws related to the forest sector at both national and international levels. TRAFFIC started the development of the framework in 2006.

The Framework has been developed based on a set of principles and criteria to offer guidance to users on understanding relevant aspects of laws and regulations in the country to follow the legality requirements. It also helps in achieving responsible forest management and trade throughout the entire supply chain. On many occasions, the Framework has been used to support efforts to improve governance of forests, fight illegal logging and encourage compliance with laws related to the forest sector at both national and international levels.

TRAFFIC has developed national legality frameworks to help stakeholders assess the legality of national timber trade² for example, Brazil, Cameroon, the Democratic Republic of Congo, Gabon, India, Indonesia, Lao PDR, Myanmar, Malaysia, Republic of the Congo, Russia, and Peru.

In Tanzania, the development of the national legality framework was initiated in December 2020, through

the support of the Ministry for Foreign Affairs of Finland (MFA Finland) and Forestry and Value Chains Development (FORVAC), a four-year programme implemented under the Ministry of Natural Resources and Tourism (MNRT) of Tanzania.

The national legality framework was developed as a resource document that could be used to provide guidance to Tanzania's law enforcement, companies and other stakeholders, on relevant laws and regulations in the country that govern forestry operations, processing and trade.

The document presents a summary of Tanzania's relevant provisions and guidelines from its legal framework governing forestry operation and trade. Development of this framework required multiple consultations with stakeholders together with a review of the literature including the laws and regulations on forestry and related sectors. The draft has been reviewed by various stakeholders including legal and forestry experts and was validated by the government in December 2021.

The development of the national legality framework is a useful initial step towards assessing the effectiveness and legality of the entire process pertaining to timber forestry operations, timber processing and trade in Tanzania.

This document covers both plantation and natural timber from several sources: private and government-owned plantations, and government and community managed natural forests (national forest reserves, local government forest reserves, village land forest reserves). Also, the natural forest not falling under any of the reserved forest governance types is considered 'general land'³, where wood resources are governed by the government. All these different categories can be sources of timber, depending on the management and harvesting plans developed.

This document also informs on the procedures related to Village Land Forest Reserves (VLFR), which are managed and governed by the village. Significant timber resources are available within their sustainable harvesting quotas, but VLFRs have been struggling in finding buyers for the timber. By 2012⁴, the area of forest covered by CBFM arrangements were 2,366,693 ha of which there were 409 declared VLFRs with 71 of them gazetted as Village Land Forest Reserves.

INTRODUCTION

In November 2020, TRAFFIC was contracted by the Forestry and Value Chains Development Programme (FORVAC) to develop a framework on the 'Legality of Forestry Operations, Timber Processing, and Trade for Tanzania'.

TRAFFIC, in consultation with experts from various institutions such as the Forestry and Beekeeping Division and Tanzania Forestry Service Agency (TFS) of the Ministry of Natural Resources and Tourism, National Environmental Management Agency (NEMC), individual researchers and academicians, experts from NGOs, including the members of Forestry Working Group under Tanzania Natural Resources Forum (TNRF) and within TRAFFIC, developed the national legality framework for Tanzania based on the WWF's GFTN and TRAFFIC's Common Legality Framework.

The objective of the national legality framework is to contribute to a common understanding of relevant aspects of laws and regulations in Tanzania regarding abiding by the legality requirements for forestry operations, timber processing, and trade. The national legality framework helps in achieving responsible forest management and trade throughout the entire supply chain, and, in turn, reducing or combatting the illegal trade.

The national legality framework will be used as a checklist to assess the legality of timber products in Tanzania by stakeholders such as business firms, buyers and researchers. However, as a government document, it is expected that the national legality

framework will be mainly used by law enforcement particularly TFS to assess legality and compliance throughout the supply chain.

The US Lacey Act, the European Union Timber Regulation (EUTR) and FLEGT license scheme, and the Australian Illegal Logging Prohibition Act represent major achievements in fighting illegal logging through the application of trade controls. As support to these efforts and ensuring that the country is also complying with trade controls that will reduce the illegality on forestry operations and trade, the national legality framework has been developed to directly recognise and support world-wide efforts to combat the illegal logging that impacts the communities and countries' development. The national legality framework compiles the provisions in Tanzania's legal framework to ensure legal supply of its timber and other forest produce.

The development of the national legality framework is a useful initial step towards assessing the effectiveness and legality of the whole process pertaining to forestry operations, timber processing and trade. The framework can be used to determine how the laws, regulations and guidelines from relevant sectors may conflict on issues pertaining to forestry operations, timber processing, and trade on practice, what common practices in forestry operations and timber trade require further clarification or need to be captured under the nation's legal framework and assess impracticable provisions. However, that analysis is not part of this document, but this document could be a resource for that exercise.

METHODOLOGY

Development of the national legality framework required engagements with stakeholders through consultations and detailed discussions, along with an in-depth review of relevant laws, regulations, guidelines and circulars governing forestry management and

utilisation, and from other related sectors that directly or indirectly affects management and utilisation of forest resources, such as environment, mining and agriculture sectors.

LITERATURE REVIEW

Over 20 documents, laws, regulations, and guidelines on the forest sector and other relevant sectors such as environment, transportation, trade, agriculture were reviewed. A list of documents reviewed is attached as Annex II.

CONSULTATIONS

Over 30 experts from government and non-government institutions and individual experts were consulted in the development of this Framework. The Framework was also reviewed by experts at consultative meetings and shared for review and inputs by stakeholders from the Ministry of Natural Resources and Tourism especially the Tanzania Forestry Service Agency.

GENERAL OVERVIEW OF THE FRAMEWORK

The overview of the legal framework of Tanzania on forestry operations, timber processing, and trade is broad and crosscutting. The Government of Tanzania has developed strong guidance at all levels from national to village levels in ensuring proper management of forest resources, and their utilisation and trade to achieve sustainable forest management and livelihood improvement.

The legal framework in the country has covered broadly the issues pertaining to access, use rights and tenure, harvesting regulations, transportation of logs and

wood products, processing regulations, import and export regulations, environmental and conservation regulations, social regulations, taxes, fees and royalties through various crosscutting laws and regulations.

Tanzania laws and regulation are compiled according to the Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade', or also known as the 'national Legality Framework', through a set of principles and their respective criteria.

Principle 1: This principle and respective criteria seek to check on whether the provisions in laws and regulations require the company or individuals accessing forest resources are being registered and obtain approval from the relevant authorities in the country. The country has a list of the traders and that the traders have met the required criteria and follow procedures stipulated within the country's laws and regulations. This principle involves issues pertaining to access, rights and tenure for government agencies or institutions, companies and communities.

PRINCIPLE 1: ACCESS, USE RIGHTS AND TENURE⁵

CRITERIA

NOTES

CRITERION 1.1

THE COMPANY IS LEGALLY REGISTERED WITH THE RELEVANT ADMINISTRATIVE AUTHORITIES

Relevant authorities in the country should have a list of companies that have met the criteria to operate in the country, that have been registered and approved by the relevant government agency to process or trade on forest produce. A list of relevant documentation must be available as proof.

CRITERION 1.2

USE, ACCESS AND TENURE RIGHTS APPLICATIONS ARE SUBJECT TO STATED PRE-CONDITIONS WITHIN THE LAWS AND REGULATIONS

The government must have provided conditions that may be used as criteria for registering and/or approval for use, access and tenure rights.

PRINCIPLE 1: ACCESS, USE RIGHTS AND TENURE CONTINUES...

CRITERIA	NOTES
<p>CRITERION 1.3</p> <p>CLEAR EVIDENCE OF FOREST AND/OR LAND USE, ACCESS AND TENURE RIGHTS SHALL BE DEMONSTRATED IN ACCORDANCE WITH LAWS AND REGULATIONS</p>	<p>There must be evidence of the existence of a forest and/or land use plan for the respective forest. The laws and regulations shall provide guidance to access and use the forest resources for the legally recognised forest.</p>
<p>CRITERION 1.4</p> <p>USE, ACCESS AND TENURE RIGHTS ARE SUBJECT TO STATED CONDITIONS WITHIN THE LAWS AND REGULATIONS</p>	<p>Laws and regulations in the country provide conditions for the use, access and tenure rights for companies, communities or individuals.</p>

Principle 2: This principle seeks to ensure harvesting of forest resources (whether by government, companies or communities) are guided by regulations and procedures that have been stipulated under the laws and regulation of the country. The country ensures that harvesting operations are in accordance with the provided and approved conditions and procedures, and that harvest operations are within forests that have Forest Management Plans according to the country's laws and regulations.

PRINCIPLE 2: HARVESTING REGULATIONS

CRITERIA	NOTES
<p>CRITERION 2.1</p> <p>FOREST MANAGEMENT PLAN IN ACCORDANCE WITH THE GOVERNMENT POLICIES, GUIDELINES AND REGULATORY REQUIREMENTS, APPROVED BY A RELEVANT AUTHORITY</p>	<p>The harvesting operations are undertaken in the forest area that has a management plan approved by the country's relevant authorities according to the laws and regulations of the country.</p>
<p>CRITERION 2.2</p> <p>HARVESTING/TIMBER LICENCE WITH STATED CONDITIONS IN ACCORDANCE WITH THE GOVERNMENT POLICIES, GUIDELINES AND REGULATORY REQUIREMENTS, APPROVED BY RELEVANT AUTHORITY</p>	<p>The companies must have harvest licences that have been approved or provided by the relevant authorities after meeting the required criteria according to the policies, guidelines, and laws of the country. The provision should also capture requirements of forest harvest by the communities.</p>
<p>CRITERION 2.3</p> <p>THE COMPANY IMPLEMENTS HARVEST OPERATIONS IN ACCORDANCE WITH THE LEGALLY PRESCRIBED SILVICULTURAL SYSTEM AND RELEVANT REGULATIONS</p>	<p>Harvest operations must abide by the guidance provided by the relevant authorities. This includes conditions such as type (and respective efficiency or capacity) of the equipment, monitoring and inspection requirements et cetera.</p>

Principle 3: The country must have guidelines to regulate the transportation of forest resources to ensure evidence of legality for the products, control and monitoring mechanism are provided in the transport chain.

PRINCIPLE 3: TRANSPORTATION OF LOGS AND WOOD PRODUCTS	
CRITERIA	NOTES
<p>CRITERION 3.1</p> <p>CLEAR EVIDENCE OF DOCUMENTS AND LICENCES FOR COMPANIES AND CARRIERS INVOLVED IN TIMBER PRODUCTS TRANSPORTATION SHALL BE DEMONSTRATED IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There is/are evidence that the company is licensed as a dealer for forest resources and that the carriers involved in the transportation of the consignment are valid according to the laws and regulations of the country.</p>
<p>CRITERION 3.2</p> <p>CLEAR EVIDENCE OF DOCUMENTS AND CORRESPONDING MARKINGS OF TIMBER PRODUCTS FOR TRANSPORT SHALL BE DEMONSTRATED BY COMPANIES AND CARRIERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are valid documents to prove the ownership of the forest products transported and corresponds to the consignment volume according to the regulations</p>

Principle 4: The country must have conditions and requirements for registration and operation of timber process according to the laws and regulations and have provision for monitoring of the processing operations.

PRINCIPLE 4: PROCESSING REGULATIONS	
CRITERIA	NOTES
<p>CRITERION 4.1</p> <p>CLEAR EVIDENCE OF DOCUMENTS AND LICENCES FOR COMPANIES INVOLVED IN TIMBER PROCESSING SHALL BE DEMONSTRATED IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There is/are evidence that the timber processing company/or individual is licensed as a dealer for forest resources according to the laws and regulations of the country. The country's regulations may have a condition for a company to be registered and recognised as a timber processing company.</p>
<p>CRITERION 4.2</p> <p>TIMBER PROCESSING COMPANIES ARE SUBJECT TO STATED CONDITIONS WITHIN THE LAWS AND REGULATIONS</p>	<p>The timber processing operations must be according to the stated conditions provided by the countries regulations and there are provisions according to the laws and regulations of access for inspection and monitoring of such operations by the relevant authorities.</p>

Principle 5: This principle is about the importation and exportation regulations whereby the country must stipulate in its laws and regulations, the requirements for importation and exportation of forest products. This includes recognition of international requirements such as CITES and recognition of relevant documents from the country of import or documents required to the destination country.

PRINCIPLE 5: IMPORT AND EXPORT REGULATIONS	
CRITERIA	NOTES
<p>CRITERION 5.1</p> <p>CLEAR EVIDENCE OF LICENCE/PERMIT OF THE COMPANY INVOLVED IN IMPORT AND EXPORT SHALL BE DEMONSTRATED IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are provisions according to the country's laws and regulations that companies/individuals involved in import and export must have documents to demonstrate that have been registered by the relevant authorities and the registration documents are valid Or have legal documents to prove the legality of their existence and involvement on importation or exportation of the forest produce.</p>
<p>CRITERION 5.2</p> <p>CLEAR EVIDENCE OF OFFICIAL DOCUMENTS OF TIMBER PRODUCTS FOR IMPORT AND EXPORT SHALL BE DEMONSTRATED BY COMPANIES AND CARRIERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are provisions within the laws and regulations that companies dealing with the import and export of forest products and their respective carriers have official documents of products to be imported or exported. The documents such as to prove the origin of the products, approval of harvest or sale agreement, certificate to prove quality or health, etc.</p>
<p>CRITERION 5.3</p> <p>TIMBER PRODUCTS IMPORT AND EXPORT COMPANIES ARE SUBJECT TO STATED CONDITIONS WITHIN THE LAWS AND REGULATIONS</p>	<p>There are provisions in the laws and regulation of the country that stipulates the conditions required to be adhered to by the companies/dealers dealing with importation and exportation of timber in the respective country.</p>

Principle 6: This principle is about environmental and conservation regulations. The country must provide provisions in the laws and regulations that are aimed at protecting the environment from any impact that may result from the forestry operations.

PRINCIPLE 6: ENVIRONMENTAL REGULATIONS	
CRITERIA	NOTES
<p>CRITERION 6.1</p> <p>STATE/COMPANY CONDUCTS ENVIRONMENTAL IMPACT ASSESSMENTS OR OTHER REQUIRED ASSESSMENTS WITHIN THE LAWS AND REGULATIONS</p>	<p>There are provisions in the laws and regulations of the country that require the state of the company to conduct an environmental impact assessment to ascertain the impact of companies' activities in the environment or forest area in particular.</p>

PRINCIPLE 6: ENVIRONMENTAL REGULATIONS CONTINUES...

CRITERIA	NOTES
<p>CRITERION 6.2</p> <p>STATE/COMPANY TAKES MITIGATION MEASURES ON NEGATIVE ENVIRONMENTAL PARAMETERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are provisions in the laws and regulation of the country that requires the state or company to take mitigation measure on the negative impact on the environment (and in this case impact on forest resources due to various operations must be managed).</p>

Principle 7: The principle captures the social regulations and is meant to ensure that the country has provided provision in their laws and regulations for companies to recognise, respect and comply with local communities' rights and welfare.

PRINCIPLE 7: SOCIAL REGULATIONS

CRITERIA	NOTES
<p>CRITERION 7.1</p> <p>THE COMPANY MAINTAINS OR STRENGTHENS THE SOCIO-ECONOMIC WELFARE OF LOCAL COMMUNITIES/ INDIGENOUS PEOPLE IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are provisions in the law and regulations of the country that provides the requirement for the companies to ensure the welfare of local communities or indigenous people particularly those surrounding forests or those who may be affected by forest operations</p>
<p>CRITERION 7.2</p> <p>THE COMPANY RECOGNIZES THE LEGAL OR CUSTOMARY RIGHTS OF INDIGENOUS/LOCAL PEOPLE IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>There are provisions in-laws and regulations of the country that requires the companies to recognise legal and customary rights of indigenous or local people in communities associated or impacted with their operations</p>
<p>CRITERION 7.3</p> <p>THE COMPANY COMPLIES WITH THE LAWS AND REGULATIONS ON ITS EMPLOYEES' AND WORKERS' RIGHTS.</p>	<p>There are provisions in the country's laws and regulations that require the companies to recognise and comply with the rights of the employees and workers.</p>
<p>CRITERION 7.4</p> <p>COMPANY COMPLIES WITH THE LAWS AND REGULATIONS OF ITS EMPLOYEES' AND WORKERS' WELFARE.</p>	<p>There are provisions in the country's laws and regulations that require the companies to recognise and comply with the welfare of the employees and workers.</p>

Principle 8: This principle on taxes, fees and royalties is meant to ensure the countries' laws and regulations provide provision that requires companies to comply with taxes, fees and royalties stipulated in the laws and regulation.

PRINCIPLE 8: TAXES, FEES AND ROYALTIES	
CRITERIA	NOTES
<p>CRITERION 8.1</p> <p>THE COMPANY FILLS IN ITS TAX RETURNS IN ACCORDANCE WITH ITS EFFECTIVE PROFESSIONAL ACTIVITY</p>	<p>There are provisions in the countries' laws and regulations that require the companies to fill in their tax returns</p>
<p>CRITERION 8.2</p> <p>CLEAR EVIDENCE OF CURRENT PAID TAXES, FEES AND ROYALTIES IN A TIMELY MANNER SHALL BE DEMONSTRATED BY THE COMPANY IN ACCORDANCE WITH THE LAWS AND REGULATIONS</p>	<p>The laws and regulations of the country require the companies to demonstrate evidence of the taxes, fees and royalties paid within the required time.</p>

This Framework covers forest products' value chains from forest management and ownership to harvesting operations, transport, processing, import and export. Many of the sections are applicable to actors within the whole industry and covering both natural and plantation timber; however, especially in the forest-based operations, village land forest reserves (VLFRs) are partly treated differently than other sources of timber. To cover this, a column has been added to include community forestry related additional notes within the Framework. Different sources of wood-based forest products are briefly described below:

Natural timber

Tanzania has wide range of high quality and high demand natural woods like *Pterocarpus angolensis*, *Azelaia quanzensis* and *Millettia stuhlmannii*, all typical to miombo woodlands, covering 44.7 million ha which is equivalent to 93 percent of the total forest area of Tanzania mainland (NAFORMA 2015). The natural wood resources are governed under different policies depending on the ownership scheme. The two most common sources of natural wood for timber harvester or buyer are follows:

1. Natural tree resources on government owned reserves and general lands are managed by TFS and forest reserves owned by the local government. This also covers Joint Forest Management

(JFM) arrangements, where communities are allowed to sign joint forest management agreements with government or other forest owners. JFM takes place on land that is owned and managed by either central or local government. Villagers typically enter into management agreements to share responsibilities for the management with the forest owner.

2. Village Land Forest Reserves (VLFRs) under Community Based Forest Management (CBFM) policies. Local communities are allowed to declare and ultimately gazette Village, Group or Private Forest Reserves. CBFM takes place on village land or private land, and the trees are owned and managed by either a village council (through a Village Natural Resource Committee), a registered group, or an individual. Most of the costs and benefits relating to management and utilization are carried by the owner. The role of central government is minimal and district councils only have a role in monitoring and provision of technical assistance. The CBFM arrangements cover already over 20 million hectares in Tanzania, and though not all of these areas are selling timber resources, the annual allowable cut from VLFRs is significant, although struggling to find buyers for the trees / logs / timber.

Plantation timber

Tanzania produces significant amount of plantation timber annually. Most common species are *Pinus spp.*, *Eucalyptus spp.*, wattle (*Acacia mearnsii*) and *teak*. The timber originates both from small and larger private, and government owned plantations, the hotspot for plantation timber production being the Southern Highlands.



Pine *Pinus spp.*, Plantation in Njombe, Tanzania © Tanzania Tree Growers Associations Union

RECOMMENDATIONS AND CONCLUSION

Through the course of developing the Framework, it became clear that there are comprehensive laws and regulation in the country and other additional guideline documents that provides guidance on forest operations and trade. The country has addressed issues pertaining to forestry operations, processing and trade of forestry produce in the legal framework of the country and has provisions that guides the processes as stipulated in this document.

However, the government is considering another assessment to look at the practical aspect of the implementation of the provisions provided on the legal framework concerning forestry operations, timber processing, and trade specifically to identify if:

- The provisions are effectively complied and that they are feasible and practicable when it comes to forestry operations, timber processing, and trade;
- There are provisions from other laws, regulations and guidelines from relevant sectors, such as Agriculture, Land, Forestry, Mining and Wildlife, that may conflict on issues pertaining to forestry operations, timber processing, and trade, and needs to be addressed;
- Some aspects or processes are not adequately covered under the current legal framework or not clearly stipulated on the legal framework that would need to be recommended to the relevant authorities for actions, and
- Some processes or operations would require harmonisation or effective coordination on implementation, for instance phytosanitary certificates for forest products such as timber to be issued under the Ministry of Agriculture.

CONCLUSION

The adaptation of the Framework for use by the government agencies, other stakeholders and private sector, requires awareness of the existence of the Framework. This document captures the national legality and includes how the framework can be effectively used to assess the legality of forestry operations, timber processing and trade.

The government through the Forestry and Beekeeping Division (FBD) is encouraging the use of the Framework among their institutions and other relevant stakeholders to ensure self-assessment on how effectively the laws and regulation have captured issues pertaining to the forestry operations, timber processing and trade. This Framework could be used to ensure that all processes on management of forest resources, harvest, processing, import and export, and transportation are well guided by Tanzanian laws and regulation, and could justify the legality of forestry operations in the country and that forest produce that are produced are supposed to be classified as legal.

FBD understand the dynamism of the laws and regulation in the country, and that the Framework document will be updated according to any amendments in the laws and regulations, and any other needs that will be agreed and approved by the Director of Forest and Bee Keeping Division.



ANNEX I:

FRAMEWORK FOR ASSESSING LEGALITY OF FORESTRY OPERATIONS, TIMBER PROCESSING AND TRADE PRINCIPLES, CRITERIA AND INDICATORS FOR TANZANIA

PRINCIPLE 1: ACCESS, USE RIGHTS AND TENURE

CRITERION 1.1: THE COMPANY IS LEGALLY REGISTERED WITH THE RELEVANT ADMINISTRATIVE AUTHORITIES

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 1.1.1:</p> <p>Eligible enterprises to be engaged in timber harvesting operations must have been technically qualified, legally established and registered compliantly with the associated laws and regulations</p>	<p>The eligible enterprises have been legally established, registered by Business Registrations and Licensing Agency (BRELA) and have a forest dealer's license from Tanzania Forest Services Agency (TFS) .</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Forestry Produce Operation License from the TFS • Company Registration Certificate from Business Registrations and Licensing Agency (BRELA) • TIN registration from Tanzania Revenue Authority • Possesses a valid Local Authority business licence'; • According to GN 417 the Director for harvesting should develop appropriate technology specifications for the forest produce applied for;and; • Receipts that indicate payment of the appropriate fees as prescribed in the Forest Regulations, 2004; <p>Legal reference:</p> <ul style="list-style-type: none"> • Forestry Act, Act No. 14 of 2002 (sections 49 through 57), • Companies Act 2002 Chapter 212 of 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests⁶, page 8 and 9 • The Business License Act No. 25 of 1972 – section 3 through 12 	<p>The registration requirements for an enterprise to engage in timber harvesting operations in Village Land Forest Reserves (VLFR) are the same with other forest types within the country.</p> <p>However, village or community forests owners can also harvest in their forests following required regulations and procedures.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Forestry Produce Operation License from the TFS • Company Registration Certificate from Business Registrations and Licensing Agency (BRELA) • TIN registration from Tanzania Revenue Authority • Business registration from BRELA <p>Legal reference:</p> <ul style="list-style-type: none"> • Forestry Act, Act No. 14 of 2002 (sections 49 through 57), • Companies Act 2002 Chapter 212 of 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests , page 8 and 9 • The Business License Act No. 25 of 1972 – section 3 through 12 • Guidelines for Harvesting in Village Land Forest Reserves, page II to VII

CRITERION 1.2: CLEAR EVIDENCE OF FOREST AND/OR LAND USE, ACCESS AND TENURE RIGHTS SHALL BE DEMONSTRATED IN ACCORDANCE WITH LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 1.2.1:</p> <p>The eligible enterprises for timber harvesting operations in Production Forest Areas must have been officially permitted in accordance with the associated laws and regulations</p>	<p>The eligible enterprises for timber harvesting operations in natural forest areas have received a certificate of award for harvesting from District Harvesting Committee for natural forest and a harvesting license from a respective district followed by Certificate of Allocation from TFS. According to GN 417 any person who intends to fell trees for farm preparation and or other land use purposes shall obtain a permit from the District Forest Manager after approval of the District Forest Produce Harvesting Committee.</p> <p>Legal evidence</p> <ul style="list-style-type: none"> • Certificate of award for harvesting (DHC) • Harvesting License (LGA) • Receipts for Harvesting License 	<p>Approval process for an enterprise to harvest in community or village reserves forests involve the permission from the village council (including the recommendation from the village natural resource committee). This is not the case when the villages harvest themselves and not engage the enterprises. The harvesting is being decided by the village council and supervised by the VNRC.</p> <p>Legal reference::</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Page 4 • Guideline for sustainable harvest and trade of forestry produce from natural forests Section 3 page 2 • GN 417 of 2019

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<ul style="list-style-type: none"> Certificate of Allocation//Produce Allocation Certificate According to GN 417 there should be a permit for felling trees for farm preparation or to their land uses <p>Legal reference:</p> <ul style="list-style-type: none"> Guideline for sustainable harvest and trade of forestry produce from natural forests Section 7.3.1 page 8 GN 417 of 2019 GN 417 of 2019 	
<p>INDICATOR 1.2.2:</p> <p>The eligible enterprises for timber harvesting operations in Conversion Areas⁷ must have been officially permitted in accordance with the associated laws and regulations</p>	<p>The eligible enterprises have held written legal evidence of the received official permissions for logging operations in Forest Conversion Areas.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Management Plan incase a forest has been upgraded Inventory incase a forest is converted to arable land or other uses/investment Harvest Plan in case a forest has been upgraded <p>Legal reference:</p> <ul style="list-style-type: none"> Forestry Act 2002 Part II and IV, The Tanzania Investment Act , Cap 38 of 1997 Guideline for sustainable harvest and trade of forestry produce from natural forests, Section 7.1 page 6 GN 417 15. (1) Any person who intends to fell trees for farm preparation and or other land use purposes shall obtain a permit from the District Forest Manager after approval of the District Forest Produce Harvesting Committee 	<p>Village council may decide to change the use plan of their forest land for other uses. However, the harvest of the forest resources must follow procedures.</p> <p>If the VLFR is gazetted, the village assembly must follow the procedures of degazetting according to the Forest Act 2002</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Guideline for sustainable harvest and trade of forestry produce from natural forests, Section 7.1 page 6 GN 417 15. (1) Any person who intends to fell trees for farm preparation and or other land use purposes shall obtain a permit from the District Forest Manager after approval of the District Forest Produce Harvesting Committee

CRITERION 1.3: USE, ACCESS AND TENURE RIGHTS APPLICATIONS ARE SUBJECT TO THE STATED PRE-CONDITIONS WITHIN THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 1.3.1:</p> <p>Application for the concession of forest land must be made in accordance with the stated pre-conditions provided for in the associated laws and regulations</p>	<p>Enterprises willing to concede forest land for any business must have submitted a land concession proposal which is accompanied with a set of the following required documents as pre-conditions :</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Application form and fees (section 20 of the forest act) Forest Act, 2002.Part IV0). 	<p>Subjected to the Approval of the Village Chief Officer and recommendation of the Village Council or Village Natural Resource Committee</p> <ul style="list-style-type: none"> Forest Act, 2002.Part IV
<p>INDICATOR 1.3.2:</p> <p>Granting the forest land concession for ecotourism business must be made in accordance with the stated pre-conditions provided in the associated laws and regulations</p>	<p>To run tourism activities within the forest reserve a special permit is required from the Ministry</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Application based on requirements of regulations 8 and 9 of the Forest (Eco-Tourism Facilities Concession) Regulations of 07/02/2020) 	<p>Subjected to the Approval and recommendation of the Village Council or Village Natural Resource Committee</p> <ul style="list-style-type: none"> Forest Act, 2002.Part IV

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<ul style="list-style-type: none"> • Bid bond of 2% of the minimum investment capital of the proposed project as a guarantee • Permit <p>Legal reference:</p> <ul style="list-style-type: none"> • Forest Act, 2002 (section 20). 	
<p>INDICATOR 1.3.3:</p> <p>Granting the forest land concession for commercial plantation of trees and NTFP must be made in accordance with the stated pre-conditions provided in the associated laws and regulations.</p>	<p>To grant a forest land for commercial plantation on NTFP permit is required from the Ministry</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Permit • Management Plan <p>Legal reference:</p> <ul style="list-style-type: none"> • Forest Act, 2002 (section 11(3)(h)) 	<ul style="list-style-type: none"> • Does not apply to the village forest reserve
<p>INDICATOR 1.3.4:</p> <p>Granting the forest land concession for forest business related to forest ecosystem services must be made in accordance with the stated pre-conditions provided in the associated laws and regulations.</p>	<p>To grant a forest land for business related to ecosystem services permit is required from TFS and set of conditions provided</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Business Plan • EIA (section 18 of the Forest Act, No. 14 of 2002) • EIA conducted by NEMC approved expert (sections 82(1) and 230(2)h&q of Environment Management Act, No. 20 of 2004) • Permit • Pre identified list of conditions on the following: <ul style="list-style-type: none"> (a) arrangements for and methods of felling trees, including the rates of extraction of timber; (b) construction of roads, bridges, buildings airdromes airstrips, airports schools and other structures on the forest land and the use to be made of all the aforesaid; (c) arrangements for and methods of transporting timber within and out of such forest land; (d) gathering and utilisation of forest products from the concession forest land; (e) afforestation and reforestation; (f) disposal of waste; (g) avoidance of pollution; (h) conservation of flora and fauna within the forest land; (i) modes of consultation with persons living near to and deriving some or all of their livelihood from the land; 	<p>Subjected to the Approval of the Village Council or recommendation of the Village Natural Resource Committee to the Village Executive Officer and the Village Council</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Forest Act, 2002.Part IV

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<p>(j) cooperation with right holders in respect of existing rights;</p> <p>(k) the duration of the concession and any arrangements for its renewal;</p> <p>(l) payment of rent, fees, royalties and other imports;</p> <p>(m) rendering of reports to the Division, the local authority or as the case may be the village council on compliance with the terms and conditions of the concession;</p> <p>(n) arrangements for the settling of disputes arising out of the concession between the -grantor and the grantee;</p> <p>(o) such other matters as may be prescribed or as may be required by any law applicable to concession of land.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Forest Act, 2002 (section 18).Part IV and VI 	

PRINCIPLE 2: HARVESTING REGULATIONS

CRITERION 2.1: HARVESTING/TIMBER LICENSE WITH STATED CONDITIONS IN ACCORDANCE WITH GOVERNMENT POLICIES, GUIDELINES AND REGULATORY REQUIREMENTS, APPROVED BY RELEVANT AUTHORITY

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 2.1.1:</p> <p>Timber harvesting plans must be developed and approved in accordance with the associated laws and regulations</p>	<p>Timber harvesting plans have been developed and approved</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Approved harvest plan by the Director of forestry. <p>Legal reference:</p> <ul style="list-style-type: none"> • Forestry Act 2002 Part VI, • Guideline for sustainable harvest and trade of forestry produce from natural forests, section 7 Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 	<p>The Forest Act Part III, section 14, stipulates the role of village council in the preparation of a village land forest management through consultative process with users or beneficiaries, submit the proposed village land forest management plan to the district council having jurisdiction on that particular area and the district council may within sixty days of the receipt of the plan or after consulting with relevant persons and authorities may consider such a plan. The proposed forest management plan prepared under this section shall be forwarded to the Director of forestry. for his comments and consideration. The village council shall also collect comments from the village assembly and address before adaptation of the village council. The GN 417 explains that the harvest plan should be approved by the Director.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Page 3, Step 1 part 4 • Forest Act 14, Part III • Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 2.1.2:</p> <p>Eligible Timber Harvesting Enterprises must have been registered and permitted in accordance with the associated laws and regulations</p>	<p>The eligible enterprises have been legally established, registered by Business Registrations and Licensing Agency (BRELA) and have License from the Ministry of Natural Resources and Tourism (MNRT). For individuals and village government doing timber trade requirements are TIN certificate, Tax clearance, Business license from the area of operations, registration to do timber trade</p> <p>Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part II section 7 provides the application procedures for harvesters.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Forestry Produce Operation License from the TFS • Company Registration Certificate from Business Registrations and Licensing Agency (BRELA) • TIN registration from Tanzania Revenue Authority • The Business License Act No. 25 of 1972 – Article 3(a) • Allocation certificate • Licence to fell and collect forest produce <p>Legal reference:</p> <ul style="list-style-type: none"> • Forestry Act 2002 Part VI, • Companies Act 2002 Chapter One • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017, page 8 and 9 • Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part II section 7 provides the application procedures for harvester 	<p>The registration requirements for an enterprise to engage in timber harvesting operations in Village Land Forest Reserves (VLFR) are the same with other forest types within the country.</p> <p>For individuals and village government doing timber trade requirements are TIN certificate, Tax clearance, Business license from the area of operations, registration to do timber trade. The procedures are stipulated in -Guidelines for Harvesting in Village Land Forest Reserves, page II to VII. If the villages are the one harvesting, the Village Council will approve and the VNRC will supervise or oversee the harvesting. Other requirements for forest harvesting under the countries laws and regulations will be followed.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Forestry Produce Operation License from the TFS • Company Registration Certificate from Business Registrations and Licensing Agency (BRELA) • TIN registration from Tanzania Revenue Authority • Guidelines for Harvesting in Village Land Forest Reserves, page II to VII <p>Legal reference:</p> <ul style="list-style-type: none"> • Forestry Act, Act No. 14 of 2002 (sections 49 through 57), • Companies Act 2002 Chapter 212 of 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests , page 8 and 9 The Business License Act No. 25 of 1972 – section 3 through 12 • The Business License Act No. 25 of 1972, section 3 through 12
<p>INDICATOR 2.1.3:</p> <p>Eligible Timber Harvesting Enterprises must have been permitted to import and utilise timber harvesting vehicles, machines and tools in accordance with the associated laws and regulations</p>	<p>Timber Harvesting Enterprises have been permitted to import and utilize timber harvesting vehicles, machines and tools</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Import documents • Registration • Taxes <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 5 	<p>The guideline for harvesting on VLFR (specifically for large harvest) mentioned that VNRC, together with the DFO and possibly with support from FBD, identify at least three saw-millers with an interest in harvesting the tree species that are ready for harvesting. That FBD can help by checking that they are of reputable nature and have no pending disputes with government.</p> <p>Reputable nature means that the saw miller is registered and has access to utilise timber harvesting vehicles, machines and tools in accordance with the associated laws and regulations.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Import documents • Registration • Taxes <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 5 • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Page 3, Step 2 part 3

CRITERION 2.2: THE COMPANY IMPLEMENTS HARVEST OPERATIONS IN ACCORDANCE WITH THE LEGALLY PRESCRIBED SILVICULTURAL SYSTEM AND RELEVANT LEGISLATION

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 2.2.1:</p> <p>Timber harvesting in natural forest areas must be performed in accordance with the associated laws and regulations</p>	<p>Timber harvesting in natural forest areas must be performed in accordance with the following legal prescriptions:</p> <ul style="list-style-type: none"> a) Annually designated areas for harvesting; b) Measuring the diameter of each tree before harvesting as per the guidelines; c) Hammer mark the harvested tree stumps); d) Hammer mark the logs on each side); e) Each License holder harvesting on natural forestry will pay 5% of royalty for tree planting provision, the amount paid shall be deposited in the Forest Fund Account); na f) Use approved equipment by the law. <p>Legal evidence:</p> <ul style="list-style-type: none"> • Harvest plan • Evidence of payments required fees <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 2 	<p>Timber harvesting in Village land Forest Reserves must also abide to the required guidelines. The Guidelines for Harvesting in Village Land Forest Reserves, stipulates harvesting procedures.²</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Page 3, Step 2
<p>INDICATOR 2.2.2:</p> <p>Timber harvesting in land conversion areas must have been performed in accordance with the associated laws and regulations</p>	<p>Timber harvesting in natural forest areas must be performed in accordance to the following legal prescriptions:</p> <ul style="list-style-type: none"> a) Annually designated areas for harvesting; b) Measuring the diameter of each tree before harvesting as per the guidelines; c) Hammer mark the harvested tree stumps); d) Hammer mark the logs on each side); e) Each Licence holder harvesting on natural forestry will pay 5% of royalty for tree planting provision, the amount paid shall be deposited in the Forest Fund Account; f) use approved equipment by the law). <p>Legal evidence:</p> <ul style="list-style-type: none"> • Harvest plan • Proof payments <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017, page 2 	<p>Same requirements as per Indicator 2.2.1</p> <p>However, the villages may request a hammer to FBD through their district councils, and this may only legally be used for timber sustainably harvested within the village forest. VNRC will be responsible for hammering (Practically, the DFO is responsible for hammering accompanied by VNRC).</p> <p>However, villagers may request the DFO to use the district hammer to mark timber from the VLFR as an alternative.</p> <p>In this case, the costs of hammering of timber must be paid by the buyer of the timber – and not the village forest managers.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Page 3, Step 2

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 2.2.3:</p> <p>Harvesting planted timber must be performed in accordance with the associated laws and regulations</p>	<p>Harvesting planted timber must be performed in accordance with the following legal prescriptions:</p> <ul style="list-style-type: none"> a) Proof of forest ownership of plantation from the village government or District Forest Officer; b) Survey/inspection report from the Forest Officer on maturity of tree prior harvesting and the officer will also measure the diameter of tree before felling; c) Requests for harvesting of community/village forest or institution shall be tabled before the forest owner, and approved by the village government or Forest Officer; d) harvesting of natural trees from private forests for business purposes, shall be subject to payments of 100% royalty after being approved by the Village government or District Forest Officer; e) Harvesting on community/village forests shall comply to the forest management plan; f) Harvester must process the Forest produce transit pass ; g) Hammer mark on harvested tree stumps; h) Hammer on each side of harvested log <p>Legal evidence:</p> <ul style="list-style-type: none"> • Plantation registration certificates • Survey/Inspection report • Harvest request and permits • Approval of payments 	<p>Not applicable for VLFR, however, if the village is harvesting from planted timber the same requirements shall apply.</p>
<p>INDICATOR 2.2.4:</p> <p>Harvesting operations must be compliant with Timber Harvesting Plans prepared based on reliable data derived from harvesting inventory conducted in accordance with the legally provided technical descriptions</p>	<p>For sustainable harvesting, a harvesting plan must be prepared which will show number trees to be harvested in the respective year or the respective volume in the specified areas and a tree replanting plan.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Harvesting plan <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests, 2017 page 6 	<p>Guidelines for Harvesting in Village Land Forest Reserves produced in December, 2013 guides that harvesting on village forest reserves must occur in areas set for harvest as per the management plan which consists of harvest plan. The management plan that consists of the harvest plans must have been developed from the reliable data that was obtained through the Participatory Forest Resource Assessment (PFRA) exercise. The Ministry of Natural Resources and Tourism has produced the PFRA guidelines in 2007.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 1 substep 4: Step 2 substep 9 • Participatory Forest Resource Assessment (PFRA) guidelines 2007 • Guideline for sustainable harvest and trade of forestry produce from natural forests, 2017

PRINCIPLE 3: TRANSPORTATION OF LOGS AND WOOD PRODUCTS

CRITERION 3.1: CLEAR EVIDENCE OF DOCUMENTS AND LICENCES FOR COMPANIES AND CARRIERS INVOLVED IN TIMBER PRODUCTS TRANSPORTATION SHALL BE DEMONSTRATED BY COMPANIES AND CARRIERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
INDICATOR 3.1.1: Eligible timber transportation enterprises must be registered and received associated permissions in accordance to laws and regulations	<p>Timber transporting enterprises must have been legally registered with TFS, received permissions for transporting logs from forest operation in accordance with the associated laws and regulations.</p> <p>According to Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part III section 16.-(1) Any person evacuating, hauling or transporting logs, timber, withies, poles or charcoal on transit shall ensure that the forest produce transported are lawfully obtained.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Business licence from the District Trade Offices (for forest produce dealers) • Transit pass from TFS; • Export certificate from TFS for exports and Import certificates for imported consignment; • Certificate of Incorporation (for corporate entities) • Sales agreement • Forestry Produce Operation License from the TFS • Company Registration Certificate from Business Registrations and Licensing Agency (BRELA) • TIN registration from Tanzania Revenue Authority • The Business License Act No. 25 of 1972 – Article 3(a) • Allocation certificate • Licence to fell and collect forest produce • Proof of payment • (NOTE-TFS FREMIS) tracking system to timber from origin all the way to the destination. <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for Sustainable Harvesting and Trade of Forest Produce from the Natural Forests 2017 • The Forest Act (No. 14 of 2002), Forest Regulations of 2004(Made under section 106(1)(a)) • Road transport Act 2003 • The Business Licensing Act • Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part III section 16.-(1) 	<p>Requirements for transporting timber from VLFR is the same as other forest types.</p>	
INDICATOR 3.1.2: Eligible timber transportation enterprises must have been permitted to import and utilize the associated vehicles in accordance to laws and regulations	<p>Timber transporting enterprises must have been legally registered with TFS in a specific area of business enterprise in accordance with the associated laws and regulations.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Business licence from the District Office • Licence for trade in forest produce from TFS 	N/A	

CRITERION 3.2: CLEAR EVIDENCE OF DOCUMENTS AND CORRESPONDING MARKINGS OF TIMBER PRODUCTS FOR TRANSPORT SHALL BE DEMONSTRATED BY COMPANIES AND CARRIERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
<p>INDICATOR 3.2.1:</p> <p>Transportation of natural timber and planted timber must be performed in accordance with the associated laws and regulations</p>	<p>Transit pass must account the following details:</p> <ul style="list-style-type: none"> a) Company Name or Customer as per the licence; b) Licence Number); c) Business registration number d) Type and volume of product being transported as per the licence; e) Type and registration of the transporting vehicle; f) Issue and expire date of the pass; g) List of checkpoints required for inspection; h) Indication of amount of forest produce being transported against balance); and i) Name, signature, mobile phone number, and designation of Forest Officer issuing a transit pass) <p>Legal evidence:</p> <ul style="list-style-type: none"> • Harvest license (regulation 3 of the Forest Regulations, 2004) • Transit pass (regulation 8(3) of the Forest Regulations, 2004) <p>Legal reference:</p> <ul style="list-style-type: none"> • Forest Regulations of 2004 • Forest Act, No. 14 of 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017, page 10 • Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part III section 16.-(1-3) 	<p>Requirements for transporting timber from VLFR are the same as other forest types.</p> <p>However,if the harvester was not an enterprise but an individual, hence harvest license, sale agreement or any proof of ownership of the products must be presented.</p>	
<p>INDICATOR 3.2.2:</p> <p>Transportation of natural timber from Log-landing I and II must be performed in accordance to the associated laws and regulations</p>	<p>Transportation of wood products must abide to the requirements as stipulated under the law</p> <ul style="list-style-type: none"> • Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 part III section 16.-(1-3) 	<p>N/A</p>	

PRINCIPLE 4: PROCESSING REGULATIONS

CRITERION 4.1: CLEAR EVIDENCE OF DOCUMENTS AND LICENSES FOR COMPANIES INVOLVED IN TIMBER PROCESSING SHALL BE DEMONSTRATED IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 4.1.1:</p> <p>Entitled timber processing enterprises must have been officially permitted to operate timber processing in accordance to the associated laws and regulations</p>	<p>Entitled timber processing enterprises have been registered and permitted to operate factorial business by BRELA (or other relevant agencies responsible for registration of Small to Medium Business Enterprise, SMEs) and permitted to perform forest operation/business by TFS.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Business license • Logging factory certificate • Registration of trade in forest products Certificate from TFS • Taxpayer identification certificate from TRA • Industrial licence/certificate of registration from BRELA <p>Legal reference:</p> <ul style="list-style-type: none"> • The Business License Act No. 25 of 1972 – Article 3(a) • The national industries (licensing and registration) act. 1967 • Forest act 2002 • The Forest (sustainable utilization of logs, timber, withies, poles or charcoal) Regulations, 2019 • Logging and Miscellaneous Development Account 	<p>Requirements for transporting timber from VLFR is the same as other forest types.</p>
<p>INDICATOR 4.1.2:</p> <p>Entitled timber processing enterprises must have been officially permitted to import, manage and utilize the associated vehicles, machines, and tools in accordance with the associated laws and regulations</p>	<p>Entitled timber processing enterprises have imported, managed and utilized the associated vehicles, machines, and tools in accordance with the requirements.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • License/Registration from TFS • Business registration • All requirements per the Tanzania Revenue Authority for importation of equipment <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017, page 5; • The Business License Act No. 25 of 1972 – Article 3(a) 	<p>Requirements for transporting timber from VLFR is the same as other forest types.</p>

CRITERION 4.2: TIMBER PROCESSING COMPANIES ARE SUBJECT TO STATED CONDITIONS WITHIN THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 4.2.1:</p> <p>Entitled timber processing factories must be established conforming to the factory standards as defined in the associated laws and regulations</p>	<p>The entitled timber processing factory must established conforming to the following standards defined in the Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 5;</p> <ul style="list-style-type: none"> a) Possession of Breakdown saw, Resaw machines, Edger and crosscut equipment, Saws must have performance efficiency of at least 50 per cent. b) At least 3 technicians employed who can run a log processing machine, a saw technician and one to repair and manage equipment sourced from publicly accredited training institutions. Small and medium industries can share service from one saw technician for cost saving. No industry will be granted registration and allocation without abiding to the requirements; c) Industry owners will require license from TFS headquarters to install and operate the timber processing equipment; d) Industry must not be established inside the government forest; e) Owners of Industry should prepare a plan on how to use the residue resulted from the forest produce processing; f) However, the annual allocation for harvesting in the government forests will depend on the available resource even if the requirements a, b and c above are adhered to. <p>Legal evidence:</p> <ul style="list-style-type: none"> • Registered and recognised by the TFS; <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017, page 5; 	<p>Requirements for transporting timber from VLFR is the same as other forest types.</p>
<p>INDICATOR 4.2.2:</p> <p>Timber processing operation must be compliant with supply chain control procedures for wood processing and trade provided in the associated laws and regulations.</p>	<p>The timber processing factories have performed compliantly with supply chain control procedures for wood processing and trade as provided by the law and the stipulated on the guideline.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Harvest licence • Transit pass • Registration certificate <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017; 	<p>Requirements for transporting timber from VLFR is the same as other forest types.</p>

PRINCIPLE 5: IMPORT AND EXPORT REGULATIONS

CRITERION 5.1: CLEAR EVIDENCE OF LICENCE/PERMIT OF COMPANY INVOLVED IN IMPORT AND EXPORT SHALL BE DEMONSTRATED IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
<p>INDICATOR 5.1.1:</p> <p>Eligible timber import enterprises must be officially registered and permitted in accordance with the associated laws and regulations</p>	<p>Eligible domestic timber importation enterprises have been registered and permitted to establish and operate to import timber in accordance with the associated laws and regulations.</p> <ul style="list-style-type: none"> a) Registration Certificate; b) Forest Produce Import Certificate ; c) Certificate of Quality ; d) Phytosanitary Certificate; e) Harvest permit from the country of origin; f) Sale agreement; g) Export Permit from the country of origin; h) Other relevant documents legalising the importation of forest produce; i) Payment of fees in accordance with forest laws; j) Transit pass); and k) Customs duties. <p>Legal evidence</p> <ul style="list-style-type: none"> • Application form • Import approval • Import permit • Phytosanitary certificate • Business license from Ministry of Industry and Trade • CITES certificate for CITES regulated species. • Customs duty • Harvest permit from the country of origin/ Certificate of origin • Export permit from country of origin • Sale agreement • Transit Pass • Parking list • Inspection certificate • Production license <p>Legal reference:</p> <ul style="list-style-type: none"> • The forest regulations, 2003 • Forest Act 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests, 2017 page 13 • The Business License Act No. 25 of 1972 – Article 3(a) • Handling charges. GN No. 324/2015 	N/A	
<p>INDICATOR 5.1.2:</p> <p>Eligible timber export enterprises must be officially registered and permitted in accordance with the associated laws and regulations</p>	<p>Eligible timber exportation enterprises have been registered and permitted to establish and operate in accordance with the associated laws and regulations.</p> <p>Legal evidence</p> <ul style="list-style-type: none"> • Business certificate from BRELA • TIN registration certificate from TRA 	N/A	

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<ul style="list-style-type: none"> Registered for trade in forest produce by TFS Phytosanitary certificate from Ministry of Agriculture Application form from TFS Approval letter from TFS Inspection certificate Grading certificate Certificate of origin EFD receipt <p>Legal reference:</p> <ul style="list-style-type: none"> Harvest Plan/Guideline Government Notice No. 417 of 24th May 2019) Forest act - 2002 Forest regulations – 2003 The Business License Act No. 25 of 1972 – Article 3(a) 	

CRITERION 5.2: CLEAR EVIDENCE OF OFFICIAL DOCUMENTS OF TIMBER PRODUCTS FOR IMPORT AND EXPORT SHALL BE DEMONSTRATED BY COMPANIES AND CARRIERS IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 5.2.1:</p> <p>Legally compliant exports of natural timber products must be inspected and officially certified in accordance with the associated laws and regulations</p>	<p>The natural timber products for export have been inspected and verified by the authorised.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> A certification letter for exporting natural timber products TIN certificate from TRA Export certificates from the Ministry of Natural Resources and Tourism CITES approval notice (for species under CITES list) Certificates of origin depending on destination of goods (EAC, SADC, EU and AGOA) <p>Legal reference:</p> <ul style="list-style-type: none"> Tanzania's import and export procedures The forest regulations, 2003 Forest Act 2002 	N/A
<p>INDICATOR 5.2.2:</p> <p>Legally compliant exports of planted timber products must be inspected and officially certified in accordance with the associated international treaties, laws and regulations.</p>	<p>The timber products for export have been inspected and certified and approved by TFS</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> A certification letter for exporting natural timber products from MNRT CITES approval notice (for species under CITES list) <p>Legal reference:</p> <ul style="list-style-type: none"> Forest regulation 2003 Forest act 2002 	N/A

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 5.2.3:</p> <p>Timber and timber products to be imported into Tanzania must be officially permitted and certified as legal timber.</p>	<p>Timber and timber products to be imported into Tanzania have been inspected and permitted by the MNRT.</p> <p>The importing enterprise must have:</p> <ul style="list-style-type: none"> a) Import permit; b) Grading certificate; c) Phytosanitary Certificate; d) Harvest licence; e) Sale agreement or receipts; f) Export permit from the country of origin; g) Other relevant documents proving legality of products; h) Payment of relevant fees; i) Transit pass); and j) Custom duties <p>Legal reference:</p> <ul style="list-style-type: none"> • Enterprise Registration Certificate; • Registration by the MNRT • Sanitary and Phytosanitary Certificate (SPS Certificate) • Export permit from the country of origin • Import permit from TFS <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2018 page 13 	<p>N/A</p>
<p>INDICATOR 5.2.4:</p> <p>Timber and timber products to be imported into Tanzania must be officially declared at international border checkpoints</p>	<p>Timber and timber products to be imported into Tanzania must have been officially declared at border checkpoints with the following legal evidence.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Record of importation in ASYCUDA system • Customs declaration for importation • Manifest • Timber import license • Custom clearance and releasing note <p>Legal reference:</p> <ul style="list-style-type: none"> • Customs (Management and Tariff) Act Cap. 403 R.E 2019. • Forest Act, 2002 • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 13 	<p>N/A</p>

PRINCIPLE 6: ENVIRONMENTAL AND CONSERVATION REGULATIONS

CRITERION 6.1: INSTITUTION CONDUCTS ENVIRONMENTAL IMPACT ASSESSMENTS OR OTHER REQUIRED ASSESSMENTS WITHIN THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 6.1.1:</p> <p>For forestry operations/ business that are likely to have negative impacts on the environment, an Environment Impact Assessment must be conducted compliantly with the associated laws and regulations.</p>	<p>The developments in a forest reserve, private forest sensitive forest areas including commercial logging and forest industry and developments necessarily connected with commercial logging and forest industry where the development exceeds five hectares or such area as may be prescribed it is a legal requirement to conduct Environmental Impact Assessment (EIA) prior to carrying out commercial logging, industrial tree plantation, concessions of Forests and harvesting.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Environment Impact Assessment Certificate issued by the Ministry responsible for the Environment through NEMC. Strategic environmental assessment(SEA) EIA carried out by NEMC Certified expert EIA approved by TFS <p>Legal reference:</p> <ul style="list-style-type: none"> Environmental Management Act No. 20 of 2004 (EMA, 2004) The Environmental Management (Environmental Impact Assessment and Audit)(Amendment) Regulations, GN. No. 474, 2018 Forest Act no 10 of 2002, Section 18(1)(2) (a), 20(1) Forest Act, 2002.Part IV and VI The National Environmental Policy(NEP) of 1997 Constitution of United Republic of Tanzania, Article 27(1)(2) The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019, Regulation 3 Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 	<p>Legal evidence:</p> <p>Requirements for assessing impacts from VLFR is the same as other forest types.</p> <p>However, the VLFR assessment and planning stage may be simply used to ascertain impacts.</p> <p>The VNRC is responsible to oversee forestry operations in the VLFR for ensuring minimal or no negative impacts to the environment</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Community Based Forest management guidelines: For the establishment of village and Forest Reserves and Community Forest Reserves,2007 page 13 Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 page 2,section 2.1. i PFRA guidelines 2007
<p>INDICATOR 6.1.2:</p> <p>Forest operations/ businesses enterprises creating negative impacts on the environment must implement impact mitigation measures in accordance to the associated laws and regulations</p>	<p>Forest operations/businesses enterprises that have negative impacts on the environment have implemented all impact mitigation measures defined in the respective EIA for an area of 5 hectares and above or Strategic Environmental Assessment (SEA) Report for an area of land below 5 hectares</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Environment Impact Assessment Certificate issued by Ministry responsible for Environment through NEMC. EIA report companied with related Environmental Management and Monitoring Plan (EMMP) for piece of land of 5 hectares or above SEA report for a piece of land below 5 hectares 	<p>Requirements from VLFR is the same as other forest types.</p> <p>However, for the VLFR, harvesting takes place under the supervision of VNRC to ensure compliance.</p>

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<ul style="list-style-type: none"> Project Concession Agreement with the respective annexes defining environmental and social obligation of project developers. <p>Legal reference:</p> <ul style="list-style-type: none"> Environmental Management Act, section 84(1)(2),Section 100 National Guidelines for Strategic Environmental Assessment of June, 2017 The Environmental Management (Environmental Impact Assessment and Audit)(Amendment) Regulations, GN. No. 474, 2018 Forest Act no 10 of 2002, Section 18(1)(2) (a), 20(1) The National Environmental Policy(NEP) of 1997 Constitution of United Republic of Tanzania, Article 27(1)(2) The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019, Regulation 3 Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 	<p>Legal reference:</p> <ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 9
<p>INDICATOR 6.1.3:</p> <p>Forest operations/ businesses enterprises creating negative impacts on forests and forest land must compensate for the impacts in accordance with the associated laws and regulations</p>	<p>The Forest operations/businesses enterprises have compensated the negative impacts with the followings:</p> <ul style="list-style-type: none"> Payment for replanting trees for the impacted forest land; Payment for forest and wildlife management and protection within project areas based on management plan; Payment for flora and fauna rescues from the impacted areas based on the rescue plan (if necessary); <p>Legal evidence:</p> <ul style="list-style-type: none"> Investigation report on the implementation of environmental and social obligation prepared by TFS Notice of compliance. Forest and wildlife management and protection plan; Payment receipts for the obligations <p>Legal reference:</p> <ul style="list-style-type: none"> Forest Act no 10 of 2002, section 11, 241 (d), section 56, Part iii is o Management plans Environmental Management Act, section 84(1)(2),Section 100 National Guidelines for Strategic Environmental Assessment of June, 2017 Wildlife Conservation Act no 5 of 2009, section 34 & 35 Tanzania Revenue Authority Act and EFD regulations of 2010 Guideline for sustainable harvest and trade of forestry produce from natural forests 	<p>However, for the VLFR, harvesting takes place under the supervision of VNRC to ensure compliance and avoid negative impacts on the environment. VNRC should advise the village council or Chief Executive Officer if there are any impacts from any forest activities.</p> <p>Fines payable under the Forest Act apply to National and Local Authority Forest Reserves and are sent to the Treasury. Fines levied on village land in respect of Village Land or Community Forest Reserves are retained by the Village – so long as they are described in "Approved Village Bylaws".</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 9

PRINCIPLE 7: SOCIAL REGULATIONS

CRITERION 7.1: INSTITUTION MAINTAINS OR STRENGTHENS SOCIO-ECONOMIC WELFARE OF LOCAL COMMUNITIES/INDIGENOUS PEOPLE IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 7.1.1:</p> <p>For forestry operations/ business that are likely to have negative social impacts, a Social Impact Assessment must be conducted compliantly with the associated laws and regulations.</p>	<p>As a compulsory part of EIA, a comprehensive social impact assessment (SIA) must have been conducted in a close consultation with local authorities and affected people in which all losses and concerns recorded, mitigation measures identified in the associated EIA and EMMP reports, a social compensation plan and, if necessary, a resettlement plan prepared.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> EIA report and the respective EMMP indicating social negative impacts, mitigation and compensation measures and allocated budget; A social compensation plan corresponding to negative social impacts and losses identified in EIA report and EMMP; A resettlement plan corresponding to negative social impacts and losses identified in EIA report and EMMP (if necessary); <p>Legal reference:</p> <ul style="list-style-type: none"> Environmental Management Act, section 84(1)(2), Section 100 The Environmental Management (Environmental Impact Assessment and Audit)(Amendment) Regulations, GN. No. 474, 2018 Forest Act no 10 of 2002, Section 18(1)(2)(a), 20(1) Forest Act, 2002. Part IV and VI The National Environmental Policy (NEP) of 1997 National Guidelines for Strategic Environmental Assessment of June, 2017 Guideline for sustainable harvest and trade of forestry produce from natural forests 	<p>The requirements do not apply for the VLFR.</p> <p>However, the VLFR assessment and planning stage conducted by VNRC may be used to ascertain impacts.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Community Based Forest management guidelines: For the establishment of village and Forest Reserves and Community Forest Reserves, 2007 page 13
<p>INDICATOR 7.1.2:</p> <p>Forest operations/ businesses enterprises creating negative social impacts must minimize and compensate for the impacts in accordance with the associated laws and regulations.</p>	<p>The Forest operations/businesses enterprises have mitigated and compensated the identified negative impacts in accordance with mitigation measures and compensate for the impacts/losses in accordance with the social compensation plan and resettlement plan, if necessary.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Investigation Report on the implementation of environmental and social obligation. Payment receipts for the obligations. Project Concession Agreement with the respective annexes defining environmental and social obligation of project developers. 	<p>Requirements from VLFR is the same as other forest types.</p> <p>However, for the VLFR, social impacts are identified and controlled from the Assessment and Management planning.</p> <p>Again, harvesting takes place under the supervision of VNRC to ensure compliance.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Community Based Forest management guidelines: For the establishment of village and Forest Reserves and Community Forest Reserves, 2007 page 13

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
	<p>Legal reference:</p> <ul style="list-style-type: none"> Environmental Management Act, section 84(1)(2),Section 100 The Environmental Management (Environmental Impact Assessment and Audit)(Amendment) Regulations, GN. No. 474, 2018 Forest Act no 10 of 2002, Section 18(1)(2) (a), 20(1) The National Environmental Policy(NEP) OF 1997; National Guidelines for Strategic Environmental Assessment of June, 2017 	<ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 9

CRITERION 7.2: INSTITUTION COMPLIES WITH THE LAWS AND REGULATIONS ON ITS EMPLOYEES' AND WORKERS' RIGHTS AND WELFARE

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 7.2.1:</p> <p>Forest operations/ businesses enterprises must sign employment contracts with employees in written form and the contents of the contracts shall be consistent with the Law on Labour.</p>	<p>Forest operations/businesses enterprises have signed employment contracts with employees in written form and legally consistent contents.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> The signed copies of employment contracts; Inspection report of the Labour Inspection Organization on employment record of the operator. <p>Legal reference:</p> <ul style="list-style-type: none"> Employment and Labour Relations Acts No.6 of 2004 (as amended),section 2, section 11, S14 Employment and Labour Relations (code of good practice) Rules of 2007 Employment and Labour Laws regulations Occupational Safety and Health Act, 2003 The National Social Security Fund Act, Cap. 50 RE 2018 The Workers' Compensation Act, Cap. 263 Revised Edition of 2015 Tanzania Revenue Authority Act Forest Act No 14 of 2002 	<p>For enterprises that are harvesting from the VLFR, the guidelines provide a provision for saw millers to provide offers that include other benefits the villagers will get (free use of forest waste for charcoaling, local employment, improved roads, and so on). There is no restriction for written form contracts.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 4, page IV
<p>INDICATOR 7.2.2:</p> <p>Forest operations/ businesses enterprises must regularly pay salary/wage to its employees not lower than minimum wage defined by the Government.</p>	<p>Forest operations/businesses enterprises have regularly paid salary/wage to its employees not lower than minimum wage defined by the Government</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Inspection report of the Labour Inspection Organization on the contribution to the national security fund of the operator. Salary slips with details of the payment of the social security payment 	<p>For VLFR, the guidelines provides a provision for saw millers who are bidding to harvest or buy from the Villages to offer employment to the villagers but does not provide minimum wage required.</p> <p>Legal reference:</p> <p>Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 4, page IV</p>

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
		<p>Legal reference:</p> <ul style="list-style-type: none"> • Employment and Labour Relations Acts No.6 of 2004 section 19, Section 17-22, Section 26-27 • Constitution of URT- Article 22 • Labour Institutions Wages Order 2013 (GN 196 of 2013). • The Labour Institutions Act, 2004, section 37 • The National Social Security Fund Act, Cap. 50 RE 2018 • The Workers' Compensation Act, Cap. 263 Revised Edition of 2015 • The Higher Education Students Loans Board Act, Cap. 178 Of 2004 • Tanzania Revenue Authority Act 	
<p>INDICATOR 7.2.3:</p> <p>Forest operations/ businesses with 10 and over employees must pay contribution to the national social security fund based on the law</p>	<p>Forest operations/businesses with 10 and over employees have paid contribution to the national social security fund based on the law</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Inspection report of the Labour Inspection Organization on the contribution to the national security fund of the operator <p>Legal reference:</p> <ul style="list-style-type: none"> • Employment and Labour Relations Act, Section 83 • The Labour Institutions Act, 2004, section 37 • The National Social Security Fund No 28 of 1997 • Social Security Regulatory Authority act 2008 • Occupational Safety and Health Act, No. 5 of 2003 • The National Social Security Fund Act, Cap. 50 RE 2018 • The Workers' Compensation Act, Cap. 263 Revised Edition of 2015 	<p>Legal evidence:</p> <p>For the VLFR, guidelines for the establishment of village land forest reserves and guidelines for harvesting in village land forest reserves provides no provision for employers contribution to the national security fund.</p> <p>The VNRC operates mainly on a voluntary basis as community members but not as formal employees.</p>	
<p>INDICATOR 7.2.4:</p> <p>Timber harvesting enterprises must implement regulation on OSH in timber harvesting operation.</p>	<p>Timber harvesting enterprises have implemented regulation on OSH in timber harvesting operations.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Inspection report from the Labour Inspection Organization on the implementation of OSH regulation in timber harvesting operation of the operator. <p>Legal reference:</p> <ul style="list-style-type: none"> • Occupational Safety and Health Act, 2003 • The Occupational Safety and Health (Building and Construction Industry) Rules, 2015 • Occupational Health and Safety (General Administrative) Rules, 2015 • Occupational Safety and Health (General Administrative) (Amendments) Rules, 2017 	<p>Requirements from VLFR is the same as other forest types.</p> <p>However, for the VLFR, guidelines for the establishment of village land forest reserves and guidelines for harvesting in village land forest reserves provides no provision for implementation regulation on OSH in timber harvesting operation. But the VNRC oversees harvesting.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 9 	

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
		<ul style="list-style-type: none"> Occupational Health and Safety (Notification of Occupational Diseases, Injuries and Dangerous Occurrence) Rules, 2016 The Workers' Compensation Act, Cap. 263 Revised Edition of 2015 The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 	
<p>INDICATOR 7.2.5:</p> <p>Timber harvesting enterprises must conduct training on harvesting operation and use of improved wood processing technology for their employees</p>	<p>Timber harvesting enterprises must conduct training on harvesting operation and use of improved wood processing technology for their employees</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Inspection report of the Labour Inspection Organization on training and use of improved wood processing technology by the operator. <p>Legal reference:</p> <ul style="list-style-type: none"> Employment and Labour relations Act Section 98, 12, 51, 63 The Labour Institutions Act, 2004, Part VI Forest Act, No 14 of 2002, Section 3, S80, The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 National Occupational Safety and Health Policy 2010 The Occupational Health and Safety Act No 5, 2003. Occupational Health and Safety (First aid And Welfare Facilities) Rules, 2015 Occupational Health and Safety (Lifting Appliances and Gears) Rules ,2015 	<p>No specific requirements for the VLFR, However, the guidelines for harvesting in village land forest reserves provides no provision for the VNRC, together with the District Forest Officer and possibly with support from FBD to check legality and compliance of the saw millers.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 3 	
<p>INDICATOR 7.2.6:</p> <p>Timber harvesting enterprises must provide personal protective equipment and trained harvesting employees</p>	<p>Timber harvesting enterprises have provided personal protective equipment and trained harvesting employees</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> Inspection report of the Labour Inspection Organization on the supply and use of personal protective equipment. <p>Legal reference:</p> <ul style="list-style-type: none"> National Occupational Safety and Health Policy 2010 The Occupational Health and Safety Act No 5, 2003. The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 	<p>No specific requirements for the VLFR, however, the guidelines for harvesting in village land forest reserves provides no provision for the VNRC, together with the District Forest Officer and possibly with support from FBD to check legality and compliance of the saw millers.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 3 	

Indicator	Guiding provisions/verifier	Additional notes village forest reserves
<p>INDICATOR 7.2.7:</p> <p>Wood processing enterprises must implement guidelines on OSH for wood processing and trade according to the labour law and scale of enterprises</p>	<p>Wood processing enterprises have implemented guidelines on OSH for wood processing and trade according to the labour law and scale of enterprises</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Inspection report of the Labour Inspection Organization on the implementation of the guidelines on OSH for wood processing and trade. <p>Legal reference:</p> <ul style="list-style-type: none"> • Employment and Labour relations Act Section 98, 12, 51, 63 • The Labour Institutions Act, 2004, Part VI • The Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019 • National Occupational Safety and Health Policy 2010 • The Occupational Health and Safety Act No 5, 2003. • Occupational Health and Safety (First aid And Welfare Facilities) Rules, 2015 • Occupational Health and Safety (Lifting Appliances and Gears) Rules ,2015 	<p>No specific requirements for the VLFR, However, the guidelines for harvesting in village land forest reserves provides provision for the VNRC, together with the District Forest Officer and possibly with support from FBD to check legality and compliance of the saw millers.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 3
<p>INDICATOR 7.2.8</p> <p>Wood processing and trade operators must supply and enforce the use of personal protective equipment for employees and scale of enterprises.</p>	<p>Wood processing and trade operators have supplied and enforced the use of personal protective equipment for employees and scale of enterprises</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Inspection report of the Labour Inspection Organization on the use of personal protective equipment <p>Legal reference:</p> <ul style="list-style-type: none"> • National Occupational Safety and Health Policy 2010 • The Occupational Health and Safety Act No 5, 2003. • Occupational Health and Safety (First aid And Welfare Facilities) Rules, 2015 • Occupational Health and Safety (Lifting Appliances and Gears) Rules ,2015 	<p>No specific requirements for the VLFR, however, the guidelines for harvesting in village land forest reserves provides provision for the VNRC, together with the District Forest Officer and possibly with support from FBD to check legality and compliance of the saw millers.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 3

PRINCIPLE 8: TAXES, FEES AND ROYALTIES

CRITERION 8.1: CLEAR EVIDENCE OF CURRENT PAID TAXES, FEES AND ROYALTIES IN A TIMELY MANNER SHALL BE DEMONSTRATED BY THE COMPANY IN ACCORDANCE WITH THE LAWS AND REGULATIONS

Indicator	Guiding provisions/verifier	Additional notes village forest reserves	
<p>INDICATOR 8.1.1:</p> <p>Forest operations/ business enterprises must implement indirect tax obligations in accordance with the associated laws and regulations</p>	<p>Forest operations/businesses enterprises have paid tax in accordance with the associated laws and regulations. (5%)</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Fees (Royalty) • Levies (LMDA, CESS, TaFF) • TAX (VAT) <p>Legal reference:</p> <ul style="list-style-type: none"> • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 • Forest Act 14/2002 • Forest regulation 29(1) • Local Government Finance Act 1982 • Value added Tax Act 2014 	<p>Legal evidence:</p> <p>Villages may retain 100% of revenue from sale of forest products and may choose to share a portion with the district in return for services rendered.</p> <p>However, the harvester will pay 5% of the royalty as a local government cess.</p> <p>Fines payable under the Forest Act apply to National and Local Authority Forest Reserves and are sent to the Treasury. Fines levied on village land in respect of Village Land or Community Forest Reserves are retained by the Village – so long as they are described in “Approved Village Bylaws.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Community Based Forest management guidelines: For the the establishment of village and Forest Reserves and Community Forest Reserves,2007 page 4 • Guidelines for Harvesting in Village Land Forest Reserves, December, 2013 Step 2 substep 6-11 and additional notes 1-4 	
<p>INDICATOR 8.1.2:</p> <p>Forest operations/ business enterprises must implement direct taxing obligations in accordance to the associated laws and regulations</p>	<p>Forest operations/business enterprises have paid income tax, land and asset tax, environmental tax, royalty and service tax in accordance with the associated laws and regulations.</p> <p>Legal evidence:</p> <ul style="list-style-type: none"> • Receipts of payments issued to TRA. <p>Legal reference:</p> <ul style="list-style-type: none"> • The Tanzania Revenue Authority Act • Forest act • Tax Payment Guideline • Guideline for sustainable harvest and trade of forestry produce from natural forests 2017 • Income tax act 	<p>Legal evidence:</p> <p>Tax requirements for an enterprise harvesting or buying from the VLFR is the same as other forest types, all national government taxes must be paid accordingly⁹.</p> <p>Villages may retain 100% of revenue from sale of forest products and may choose to share a portion with the district in return for services rendered.</p> <p>Legal reference:</p> <ul style="list-style-type: none"> • Community Based Forest management guidelines: For the establishment of village and Forest Reserves and Community Forest Reserves,2007 page 4 	
<p>INDICATOR 8.1.3:</p> <p>Forest operations/ business enterprises shall be exempted from tax payment in accordance to the associated laws and regulations</p>	N/A	N/A	

FOOTNOTES

¹ <https://www.fao.org/forestry/17847/en/tza/>

² Follow this link for more details

<https://forestsforward.panda.org/?202483/Framework-for-Assessing-Legality-of-Forestry-Operations-Timber-Processing-and-Trade>

³ Section 2 of the Land Act defines general land as all public land which is not reserved land or village land and it includes unoccupied or unused village land

⁴ Participatory Forest Management: Facts and Figures is published by Ministry of Natural Resources and Tourism, Department of Policy and Planning Dar es Salaam, Tanzania, with assistance from the Danish government, December 2012

⁵ Forest tenure may be defined as the right – statutory or customary – that determines who can use, manage, control, or transfer forest lands and resources such as wood or the multitude of non-wood forest products (NWFPs). Forest tenure defines for how long, and under what conditions these rights are held. <https://www.fao.org/forestry/tenure/en/>

⁶ Official swahili name for the guideline is “Mwongozo wa Uvunaji Endelevu na Biashara ya Mazao ya Misititu yanayovunwa katika misitu ya asili, 2017”

⁷ Forest conversion is the clearing of natural forests (deforestation) to use the land for another purpose, often agricultural (growing crops like palm oil or creating pasture for cattle), but also for mines, infrastructure or urbanisation. <https://www.clientearth.org/latest/latest-updates/stories/what-is-forest-conversion/>

⁸ Below are the key steps that need to be taken to ensure that harvesting in a VLFR complies with the law and management plan as stipulated by the Guidelines for Harvesting in Village Land Forest Reserves of December 2013:

i. The law says each village should obtain a harvesting hammer. Villages can apply to FBD for their own hammer, their district councils, and this may only legally be used for timber sustainably harvested within the village forest. As this may sometimes be arranged, villagers may request the DFO to use the district hammer to mark timber from the VLFR in the meantime. The costs of hammering of timber must be paid by the buyer of the timber – and not the village forest managers.

ii. The VNRC, together with the DFO identify and mark trees that are of harvestable size - in line with harvesting plan - and in specified harvesting blocks. If the number of trees to be harvested is large (such as over 50 trees) then follow steps 3 – 6. If it is a small amount of timber (a few trees only) follow step 7.

Either.....

iii. The VNRC, together with the DFO and possibly with support from FBD, identify at least three saw-millers with an interest in harvesting the tree species that are ready for harvesting. FBD can help by checking that they are of reputable nature and have no pending disputes with the government.

iv. The three selected saw-millers are invited to view the trees and give a sealed bid to villagers, based on an agreed number of trees, or volume that will be harvested. Offers received should include not just the amount of money that they will pay for the given volume of timber, but what other benefits the villagers will get (free use of forest waste for charcoaling, local employment, improved roads, and so on)

v. The three sealed bids are opened in a public forum in the village and on the basis of this, a decision on the bidder to harvest the products(s) is taken and presented to the village government for approval. All details of tenders and winning bids are posted on the village notice board.

vi. The winning saw-miller is informed to make an initial deposit (such as 50% of the royalty fee – or as agreed in the contract) and then issued a license to harvest the timber as per the agreed contract.

Or...

vii. Ensure that the interested timber harvester obtains a license to harvest specified trees within the harvesting area and pays a royalty fee that is similar to market rates.

Then....

viii. All funds must be received by VNRC and then deposited into a village account dedicated to forest management.

ix. Harvesting takes place under the supervision of VNRC to ensure compliance with the harvesting plan and agreed cut. Following harvest, the timber is stamped by the village hammer, and by the buyers hammer

x. DFO issues transit passes to allow movement of timber (if it is going outside the district) based on confirmation of harvested timber and harvesting permit.

xi. 5% of the royalty is paid as a local government cess by the harvester

xii. Trader removes logs and takes to sawmills for processing and sale.

Additionally notes

i. Because the harvesting takes place on village land and within declared village land forest reserves, the decision to harvest does not need to be approved by the District Forest Harvesting Committee, as long as it does not conflict with the approved management plan and bylaws.

ii. Revenues from harvesting in village land forest reserves can be fully retained (100%) by the village council.

FOOTNOTES CONTINUES...

iii. The village council, as the highest level of government in the village, will decide how much of the revenue will be reinvested back into forest management (such as forest patrols, monitoring, equipment and tools) and how much will be used for broader village development needs (such as education, health). It is important that the share of benefits be clearly agreed and documented in the management plan.

iv. Villages are not required to share any of their revenues with the district or central government, other than the usual payment of taxes. Some villages have agreed with district authorities to share a small portion of revenue in return for services rendered from the district forest office.

v. In general terms this does not usually exceed 10-15% of total revenue.

⁹It should be noted that the Forest Act and the Community Based Forest Management guidelines explain that CBFM has legal basis that on waiving state royalties on forest produce. This means in principle that villages do not have to follow government timber royalty rates but can sell their produce at prices chosen by them (Forest Act: Section 78 (3) and CBFM guidelines page 4).



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ANNEX II: REFERRED REPORTS

FAO (2020), *The Global Forest Resources Assessments (FRA)- Tanzania report*, Food and Agriculture Organisation of the United Nations, Rome, Italy.

Kideghesho Jafari R. (2015). Realities on Deforestation in Tanzania – Trends, Drivers, Implications and the Way Forward, *Precious Forests - Precious Earth*, Miodrag Zlatic, IntechOpen, DOI: 10.5772/61002. Available from: <https://www.intechopen.com/chapters/48904>

NAFORMA(2015), *National Forest Resources Monitoring and Assessment of Tanzania Mainland*, Ministry of Natural Resources and Tourism, Tanzania Forest Services Agency, in collaboration with the government of Finland and food and agriculture organization (FAO) of the United Nations, The United Republic of Tanzania.

NBS (2021), *Tanzania in Figures*, National Bureau of Statistics, Ministry of Finance and Planning, The United Republic of Tanzania.

ANNEX III: LEGAL REFERENCES

PRINCIPLE 1: ACCESS, USE RIGHTS, AND TENURE

- » Forestry Act, Act No. 14 of 2002
- » Companies Act 2002 Chapter 212 of 2002
- » Guideline for sustainable harvest and trade of forestry produce from natural forests 2017
- » The Business License Act No. 25 of 1972
- » The Tanzania Investment Act, Cap 38 of 1997

PRINCIPLE 2: HARVESTING REGULATIONS

- » Forestry Act, Act No. 14 of 2002
- » Guideline for sustainable harvest and trade of forestry produce from natural forests 2017
- » The Business License Act No. 25 of 1972
- » Companies Act 2002 Chapter 212 of 2002
- » Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019

PRINCIPLE 3: TRANSPORTATION OF LOGS AND WOOD PRODUCTS

- » Guideline for Sustainable Harvesting and Trade of Forest Produce from the Natural Forests 2017
- » Forestry Act, Act No. 14 of 2002
- » Forest Regulations of 2004 (Made under section 106(1)(a))
- » Road transport Act 2003
- » The Business License Act No. 25 of 1972
- » Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019

PRINCIPLE 4: PROCESSING REGULATIONS

- » The Business License Act No. 25 of 1972
- » The national industries (licensing and registration) act. 1967
- » Forestry Act, Act No. 14 of 2002
- » The Forest (sustainable utilization of logs, timber, withies, poles or charcoal) Regulations, 2019
- » Logging and Miscellaneous Development Account

PRINCIPLE 5: IMPORT AND EXPORT REGULATIONS

- » The forest regulations, 2003
- » Forestry Act, Act No. 14 of 2002
- » Guideline for sustainable harvest and trade of forestry produce from natural forests, 2017
- » The Business License Act No. 25 of 1972
- » Handling charges. GN No. 324/2015
- » Government Notice No. 417 of 24th May 2019
- » Customs (Management and Tariff) Act Cap. 403 R.E 2019.

PRINCIPLE 6: ENVIRONMENTAL AND CONSERVATION REGULATIONS

- » Environmental Management Act No. 20 of 2004 (EMA, 2004)
- » The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, GN. No. 474, 2018
- » Forest Act no 10 of 2002, Section 18(1)(2)(a), 20(1)
- » Forest Act, 2002. Part IV and VI
- » The National Environmental Policy (NEP) OF 1997
- » Constitution of the United Republic of Tanzania, Article 27 (1) grantee. Forest (Sustainable Utilization of Logs, Timber, Withies, Poles or Charcoal) Regulations, 2019, Regulation 3
- » Guideline for sustainable harvest and trade of forestry produce from natural forests 2017
- » National Guidelines for Strategic Environmental Assessment of June, 2017
- » The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, GN. No. 474, 2018
- » Wildlife Conservation Act no 5 of 2009, section 34 & 35
- » Tanzania Revenue Authority Act and EFD regulations of 2010

PRINCIPLE 6: ENVIRONMENTAL AND CONSERVATION REGULATIONS

- » Environmental Management Act No. 20 of 2004 (EMA, 2004)
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- » Guideline for sustainable harvest and trade of forestry produce from natural forests 2017
- » National Guidelines for Strategic Environmental Assessment of June, 2017
- » The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, GN. No. 474, 2018
- » Wildlife Conservation Act no 5 of 2009, section 34 & 35
- » Tanzania Revenue Authority Act and EFD regulations of 2010

PRINCIPLE 7: SOCIAL REGULATIONS

- » Environmental Management Act
- » The Environmental Management (Environmental Impact Assessment and Audit) (Amendment) Regulations, GN. No. 474, 2018

- » Forest Act no 10 of 2002
- » The National Environmental Policy (NEP) OF 1997
- » National Guidelines for Strategic Environmental Assessment of June, 2017
- » Guideline for sustainable harvest and trade of forestry produce from natural forests, 2017
- » Employment and Labour Relations Acts No.6 of 2004 (as amended)
- » Employment and Labour Relations (code of good practice) Rules of 2007
- » Occupational Safety and Health Act, 2003
- » The National Social Security Fund Act, Cap. 50 RE 2018
- » The Workers' Compensation Act, Cap. 263 Revised Edition of 2015
- » Tanzania Revenue Authority Act
- » Forest Act No 14 of 2002
- » Constitution of URT- Article 22
- » Labour Institutions Wages Order 2013 (GN 196 of 2013).
- » The Labour Institutions Act, 2004, section 37
- » The Higher Education Student' Loans Board Act, Cap. 178 Of 2004
- » Tanzania Revenue Authority Act

PRINCIPLE 8: TAXES, FEES AND ROYALTIES

- » Guideline for sustainable harvest and trade of forestry produce from natural forests 2017
- » Forest Act No 14 of 2002
- » Local Government Finance Act 1982
- » Value added Tax Act 2014

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