



FORESTRY BUSINESS GUIDE

August 2019 - July 2020

Ministry of Forestry

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VISION

Sustainable Forests, Our Future

MISSION

To be a Leader in Sustainable Forestry

VALUES

- | | |
|----------------|--|
| 1. Responsible | <i>We will discharge duties with accountability</i> |
| 2. Resolute | <i>We will discharge duties with determination and be firm and fair on our decisions</i> |
| 3. Respectful | <i>We will be sensitive to individual needs and the diversity of views</i> |
| 4. Resourceful | <i>We will be practical, creative, effective and efficient and maintain uncompromising integrity in our daily work</i> |
| 5. Reliable | <i>We will do and deliver what we have committed and promised to our customers</i> |

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Interested parties or Investors may wish to first visit the Ministry of Forestry to seek advice on the potential areas for investment in the sector, prior to registering their interest and obtaining a Foreign Investment Registration Certificate (FIRC) from Investment Fiji.

They will however need to follow the formal approval procedures in first registering their business venture and acquire licenses/approvals from the respective local authorities (town/city councils), licensing authorities or agency.

Potential Forestry Investment Opportunities

- i. Forest Harvesting
- ii. Sawmilling
- iii. Treatment plants
- iv. Timber processing
- v. Forest Parks
- vi. Value-adding
- vii. Furniture making
- viii. Handicraft

Applications with Foreign Interest

Conditions of Foreign Investment Trades Act (Regulation) will prevail through applications to Investment Fiji. It should be noted that approvals from Investment Fiji do not constitute a Forestry License

Foreign Investment Checklist (Administered by Investment Fiji)

Business Venture in Forestry (Plant management & harvesting)

1. Investment condition requires that the Investor must have at least 30% equity held by Fiji Citizen(s) and the foreign investor must have at least \$500,000 in owner's contribution or paid-up capital for companies in the form of cash from the operational date, to be fully brought into Fiji within the implementation period.
2. Investment Approval process include:
 - i. Register with Investment Fiji;
 - ii. Submit Investment Project proposal to Investment Fiji;
 - iii. Obtain Work permit from Immigration;

- iv. Register with Reserve Bank of Fiji (RBF);
- v. Register with Registrar of Companies;
- vi. Register with Fiji Revenue and Customs Services (FRCS) VAT, TAX, TIN etc;
- vii. Obtain Business License from Local Authority;
- viii. Registration of employee and employer – superannuation with FNPF;
- ix. Register with Ministry of Forestry.

Applications with no Foreign Interest (Local Investor)

Does not require going through Investment Fiji but goes directly to the Ministry of Forestry. However, local companies need to follow similar process from 2 (v) to (ix) above

How to get a Harvesting License

1) Initial Requirements

The applicant is to consult with Landowners (mataqali) and their Provincial Office, iTaukei Land Trust Board (iTLTB), Ministry of Forestry (MoF) and any other interested parties. The applicant obtains a signed letter of consent from the owning Mataqali (60% of all members over the age of 18 years) and submits to the Provincial office, who will assist to verify by checking against the Vola ni Kawa Bula (VKB) and iTaukei Lands & Fisheries Commission (iTLFC) records that the names on the letter are consistent with each Mataqali members. The applicant should ensure that an Environment Impact Assessment (EIA) is carried out in accordance with the relevant provision of the Environment Management Act 2005 (EMA 2005).

Note: For freehold land Harvesting Licenses can be directly obtained from the Ministry of Forestry, upon request.

2) Procedures for Volume Assessment

Application letter addressed to the PS Forestry, P.O Box 2218 Government Building, Suva. Attention: Management Officer

Following documents to accompany application:-

- i) Consent letter
 - Native Land - Require 60% approval for members 18 years and above. iTLTB consent.
 - State Land - Consent Director of Lands.
 - Freehold Land - Consent of the owner.
 - Lease Land - Consent of the lease owner.
- ii) The consent letter should include a Mataqali map known as NLC Map Sheet (Mape Ni Veitarogi Vanua) on scale 16chains to 1inch. The iTLTB can provide a copy of the map on request.
- iii) The area applied should be properly marked or highlighted on the map. It is important to note that the assessment will be based on the subject area provided.
- iv) The application takes five (5) working days to process prior to collection and can be only released after the Forestry fee is paid.
- v) The cost is based on the new rates approved by the Ministry of Finance on 1st April 2005.

Note:

The FRAC Office can only receive application(s) that meet the above criteria

3) Harvesting Application Submitted to iTLTB

The applicant will be required to fill and submit an application letter of intention to harvest trees, EIA report, with an application fee. The fee is levied to meet the cost of processing the application whether it is successful or not and is not refundable. In addition the applicant should also submit:

- The Mataqali consent letter (verified with the comments by Provincial Office) together with the response to the questionnaire;
- A map of the area from iTLFC;
- Details of the proposed harvesting contractor (background, experience, equipment and resources available).

In the course of the application, iTLTB may consult with the Ministry of Forestry to verify the technical competence and past performance of the proposed contractor. iTLTB will make a decision on whether or not to proceed further with the application within four (4) weeks of receipt.

4) iTLTB forwards application to Ministry of Forestry, Provincial Office and Department of Environment,

Application Distribution

Once processed, the Forestry Office in the relevant Division, Provincial Office and the Department of Environment (DoE) should be advised via copies of the documents requesting to set a date for a joint inspection.

iTLTB notifies other key stakeholders of the joint inspection to include iTLTB, Ministry of Forestry, Department of Environment, Provincial Office, Harvesting Contractors, the Applicant and the Landowners.

The licensee, should he/she wish, may undertake an assessment of the approximate volume of commercial timber in his/her subject area.

5) Joint Preliminary Field Investigation

A joint field survey of the subject area consisting of reps from Para 3.1.3 to verify the following:

- Boundary;
- Terrain;
- Accessibility;
- Check the tree marking within the subject basing on diameter limit guideline;
- Commercial stockings on the basis of government policy for tree removal and retention;
- Existence of significant historical, ecologically, wildlife habitat and other sensitive sites; and
- Determine potential impact on water resources, fuel supply etc.

6) 1:10,000 Map Production and Agreement Negotiation

“Should the investigation established that the proposed harvesting operation is feasible and sustainable, the process of Harvest Planning will then be initiated” License Procedures 1997).

Applicant at his/her own costs, request the Forest Resource Assessment & Conversation Division (FRAC) through the Ministry of Forestry to prepare a 1; 10,000 base map. As a guide maps of up to the first 500ha of each area requested is completed within 4-6 weeks of request.

7) Pre-Harvesting Inspection

Once a map is received and finalized, applicants update it with the information compiled in the course of the preliminary field inspection.

The applicant then consults the Beat Officer on the preparation of a harvesting plan considering the coupe boundaries, watercourse buffer and the boundaries of special management areas. The proposed roading and main skid track system, prospective landing site and possible water crossing are also defined plus any other matters which are appropriate to discuss in preparation for the pre-harvesting inspection.

All features considered for field demarcations are plotted on map with their preliminary bearings and distances recorded. iTLTB and Provincial Office are invited to participate in this planning.

The applicant is responsible for the provision of manpower and materials needed for the work.

8) Harvesting Plan Preparation & Report

Once field demarcation are completed, the applicant in collaboration with the Beat Officer finalizes the logging plan details on a blank 1:10,000 map area based on the confirmed field information and prepares a text report and company profile for the plan.

The harvesting plan generally comprises of the following components:

- A harvesting coupe map (1:10,000);
- A text report (signed by the applicant/contractor); and
- Field demarcation and markings.

9) Issues of Licenses

The iTLTB receives the two (2) logging plans and conducts a desk study to ensure that the area boundaries marked on them are consistent with the ground demarcation and that they are satisfied with the other features marked on the map.

The iTLTB then forwards a letter of offer to the applicant, with details of license conditions. This letter also informs the applicant of the requirement for an advance premium and royalty payments, and specifies the amount to be paid. This letter will be forwarded to the applicant within one clear working week from the date iTLTB receives its two copies of the logging plan.

(Note: For licenses for two years and more, the document also must be countersigned by the Conservator of Forests prior to distribution to the Applicant. This refers to the license provided by iTLTB – Harvesting License).

As the applicant satisfies the terms and conditions of iTLTB's letter of offer, iTLTB stamps the Logging Plans and Issues the License. These documents are then submitted to the Divisional Forest Office.

Ministry of Forestry – Right License

The Director of the Divisional Forestry Office will issue a Right License within one week of receiving documents back from iTLTB provided that he/she has sighted and are satisfied with the EIA report.

The Right License authorizes the applicant to operate hence the applicant becomes the Licensee.

The Director of the Divisional Forest Office sends a copy of the Right License to the Beat Office while copies of the Ministry of Forestry's Right License are sent to iTLTB and Provincial Office for their records.

10) Harvesting Commencement

The Beat Officer is to be present to supervise commencement of operations, ready to provide guidance regarding the proper adherence to Fiji Forest Harvesting Code of Practice 2013 (FFHCOP 2013) and sound implementation of the coupe logging plan and right license conditions. The role continues throughout the operation.

11) Harvesting Monitoring and Evaluation

Ministry of Forestry' Responsibilities

Monthly evaluation and monitoring is conducted by the Beat Officer in charge, using a standard Objective Monitoring Form (OMF). Quarterly monitoring is to be conducted by Forester TPOs¹ and ADFO²s. The evaluation results are submitted to the Director for comments and actions with a copy sent to Ministry of Environment for their information.

The Ministry through its Monitoring, Control and Surveillance (MCS) project will conduct monitoring bi-annually.

12) Final Inspection

At a reasonable time prior to completion of operation, the Beat Officer inspects coupe and identifies any matters which may require special attention while the licensee has on-site capability. Department of Environment is given an opportunity to participate and comment.

¹ TPOs – Timber Production Officers

² ADFOs – Assistance Director Forestry Officers

Licensee and contractor are advised of the requirements and reminded of the rehabilitation provisions of the FFHCOP 2013 and the coupe harvesting plan.

13) Rehabilitation

Beat Officer, Forester TP and if possible DoE, inspect rehabilitation work.

14) Coupe Closure

Once the Beat Officer, in consultation with the Forester TP and the Department of Environment are satisfied with the rehabilitation work in the area, a coupe report is submitted to the Divisional Forestry Office, FRAC and Forestry HQ advising on the post harvesting condition, with recommendation for the official closure/surrender of the coupe.

A copy of this report is submitted to TLTB, who will resume responsibility for the management of the area.

For Plantation Forest

Ministry of Forestry receives application with all the documentation (Company Profile, Agreement, and Harvesting Plan with Texture Report and Release Letter) from FHCL or Fiji Pine to confirm that woodlot is not under their leases.

How to get a Sawmill License

A. Application Form

- i. Any person intending to install or operate a sawmill for commercial purpose, he/she should apply to the Conservator of Forests for a license to operate. The application form can be obtained from the Ministry of Forestry HQ and all Divisional Office.
- ii. The application form should clearly record in full the required details which must include:
 - Evidence of the availability of log resource with confirmation from the respective Divisional Director Forestry Operations. In this respect a TLC/Native Lands Commission map with the mataqali land leased clearly demarcated and a consent letter from the mataqali and iTaukei Land Trust Board (iTLTB) must be produced.
 - Evidence of legal land owner approval in regards to the following land types:
 - Native Land – iTLTB
 - State/Crown Land – Director Lands

- Alienate Land (Freehold) - Owner
- Statements from the licensed harvesting contractors who will be supplying logs to saw mills.
- Location and layout of the mill showing the type of machines to be used. Mills plan/layout.
- Type of antisapain dipping facility.
- Evidence of applicant's financial details from a financial institution.

B. Important Points to be noted in the Application

i. Log Resource

A pre harvest inventory data on the proposed subject area to be provided by the applicant in regards to the species composition and production volume within the subject area. Assistance in obtaining this information can be provided by the Ministry of Forestry (Forest Resources Assessment and Conservation Division).

ii. Machine Specification

Types and specification of the different machines to be used clearly stated. If brochures are available then these should be submitted with the application.

iii. Town and Country Planning Approval

Location approval for the mill should be obtained from the Department of Town and Country Planning, and evidence of this should accompany the application.

iv. Department of Environment Approval

Waste disposal permit and Environment Impact Assessment (EIA) approval to be obtained from the Department of Environment.

v. Registration Requirements

- Business Registration
The proposed sawmill should be registered with the Registrar of Companies and evidence of this should be included with the application.
- Business License
The proposed sawmill should be registered with the Registrar of Companies under the Department of Local Government and evidence of this should be included with the application.
- Fiji National Provident Fund(FNPF)
The proposed sawmill should be registered with the FNPF and evidence of this should be included with the application.
- Fiji Revenue and Customs Services(FRCS)

The proposed sawmill should be registered with FRCS and a company tin letter should be included with the application.

- National Fire Authority(NFA)

The proposed sawmill should be registered with NFA and a compliance certificate should be included with the application.

- OHS Report(Ministry Of Labor)

The proposed sawmill should submit OHS machine inspection report.

C. Provisional Approval

When the Conservator of Forests is satisfied that all the required conditions are met than a provisional approval for six (6) months is given for the applicant to purchase and install the mill.

D. Mill Inspection

When the mill is ready to operate, it is required to be inspected by a Forestry official.

E. Sawmill & Other Wood Processing License

The Conservator of Forests will issue the sawmill license based upon the recommendation from the Director Timber Utilization and Research Division.

The license which may be subject to further conditions is issued annually and shall expire on the 31st of December in the current year.

Sawmill Licensing Checklist

| No. | Requirement | ✓ | ✗ | Remarks |
|-----|---|---|---|---------|
| 1 | Filled standard application form (Refer Appendix 4) | | | |
| 2 | Land type confirmation and Consent from legal owner of the site | | | |
| 3 | Site plan | | | |
| 4 | Site Approval – Department of Town and Country Planning | | | |

| | | | | |
|----|--|--|--|--|
| 5 | Log resource availability confirmation from Divisional Director Forest Operations | | | |
| 6 | Volume Assessment report from Director Forest Resource Assessment and Conservation | | | |
| 7 | Business Registration | | | |
| 8 | Business License | | | |
| 9 | FNPF Registration | | | |
| 10 | Tax Registration | | | |
| 11 | NFA Registration | | | |
| 12 | EIA Approval | | | |
| 13 | Waste Disposal Permit | | | |
| 14 | OHS Inspection Report | | | |

- Completed Sawmill Application forms with the attachments are sent to Ministry of Forestry for processing and approval.
- Provisional sawmill approval is only given for installation of sawmills and should not be used for commercial operations.
- An on-site inspection of the sawmill will be carried out by the officials from the Forestry together with the Ministry of Employment for the issuance of full sawmill license.
- Full license will be processed upon receiving satisfactory OHS report.

How to get a Treatment Plant License

1) Application Form

- Any person intending to install or operate a Treatment Plant for commercial purpose, he/she should apply to the Conservator of Forests for a license to operate. The application form can be obtained from the Ministry of Forestry HQ and all Divisional Office.
- The application form should clearly record in full the required details which must include:
 - Evidence of legal land owner approval in regards to the following land types:
 - Native Land – iTLTB

- State/Crown Land – Director Lands
- Alienate Land (Freehold) - Owner
- Location and layout of the treatment plant showing the type of machines to be used. Treatment plant plan and layout.
- Types of preservative chemicals to be used.
- Evidence of applicant's financial statements from a financial institution.

Important Points to be noted in the Application

iii. Machine Specification

Types and specification of the different machines to be used clearly stated. If brochures are available then these should be submitted with the application.

iv. Town and Country Planning Approval

Location approval for the mill should be obtained from the Department of Town and Country Planning, and evidence of this should accompany the application.

v. Department of Environment Approval

Waste disposal permit and Environment Impact Assessment (EIA) approval to be obtained from the Department of Environment.

vi. Registration Requirements

• Business Registration

The proposed treatment plant should be registered with the Registrar of Companies and evidence of this should be included with the application.

• Business License

The proposed treatment plant should be registered with the Registrar of Companies under the Department of Local Government and evidence of this should be included with the application.

• Fiji National Provident Fund(FNPF)

The proposed sawmill should be registered with the FNPF and evidence of this should be included with the application.

• Fiji Revenue and Customs Services(FRCS)

The proposed treatment plant should be registered with FRCS and a company tin letter should be included with the application.

• National Fire Authority(NFA)

The proposed treatment plant should be registered with NFA and a compliance certificate should be included with the application.

- OHS(Ministry of Labor)
The proposed treatment plant should submit copy of OHS machine inspection report.

2) Provisional Approval

When the Conservator of Forests is satisfied that all the required conditions are met than a provisional approval for six (6) months is given for the applicant to purchase, install and test run.

3) Treatment Plant Inspection

When the mill is ready to operate, it is required to be inspected by a Forestry official.

4) Treatment Plant License

The Conservator of Forests will issue the treatment plant license based upon the recommendation from the Director Timber Utilization and Research Division.

The license which may be subject to further conditions is issued annually and shall expire on the 31st of December in the current year.

Treatment Plant Licensing Checklist

| No | Requirement | ✓ | ✗ | Remarks |
|----|---|---|---|---------|
| 1 | Filled standard application form (Refer Appendix 5) | | | |
| 2 | Land type confirmation and Consent from legal owner of the site | | | |
| 3 | Site plan and layout of the plant | | | |
| 4 | Site Approval – Department of Town and Country Planning | | | |
| 5 | Business Registration | | | |
| 6 | Business License | | | |
| 7 | FNPF Registration | | | |
| 8 | Tax Registration | | | |
| 9 | NFA Registration | | | |
| 10 | EIA Approval | | | |

| | | | | |
|----|--|--|--|--|
| 11 | Waste Disposal Permit | | | |
| 12 | OHS Inspection Report- Ministry of Labor | | | |

- Completed Treatment Plant Application forms with the attachments are sent to Ministry of Forestry for processing and approval.
- Provisional Treatment Plant approval is only given for installation of treatment plant and should not be used for commercial operations.
- An on-site inspection of the treatment plant will be carried out by the officials from the Ministry of Forestry together with the Ministry of Employment for the issuance of full treatment plant license.
- Full license will be processed upon receiving satisfactory OHS report.

How to get a Forest Export License

- Overseas buyer issues Purchase order to Local Company.
- Fill application form according to Purchase order from the buyer.
- Maximum dimension of any piece of timber exported should not exceed 300mm x 150mm (12 x 6 inch or 72 inch sq.)(Dimensions above this specification require Ministerial approval on a one off basis only.)
- Original inspection certificate is sent to Biosecurity, a copy and original timber grading certificate is sent to the Ministry of Forestry Head Office with the following:
 - Copy of purchase order
 - Packing list
 - Company invoice
 - CITES permit if native species
 - Custom entry for previous consignment
 - Right License, Removal License and Revenue receipts for Sandalwood export.
- Lodged to Ministry of Forestry (processing time is 48 hours as stated in the export procedure).
- Late export application received (after 9am every Friday) will be processed the following week.
- Conservator of Forest issues Export License.

Checklist for Exporting Forest Products

| No. | Requirement | ✓ | ✗ | Remarks |
|-----|--|---|---|---------|
| 1 | Completed export application form signed and stamped with company seal and the following documents attached: (Refer Appendix 8) | | | |
| 2 | Copy of Purchase Order from overseas buyer | | | |
| 3 | Packing List from exporter | | | |
| 4 | Register of Companies (first time exporter) | | | |
| 5 | Custom Entry Invoice (Last Export) | | | |
| 6 | Invoices – from the exporter | | | |
| 7 | CITES Permit – (obtained from the Department of Environment) only on CITES listed species | | | |

Sawn timber/plywood/veneer/block board/sandalwood/Slabs/Wooden artifacts/offcuts/Mango sticks/posts and poles/Masonite Boards

1. Contact nearest Forestry Office for appointment with a Timber Inspector (TI) for the inspection and certifying of the consignment.
2. TI after inspection issues two forms namely:
 - Inspection Certificate-I/C(For bio-security purpose) (Appendix 3)
 - Timber Grading Certificate.(For licensing) (Appendix 4)
3. Attach copy of I/C (Original I/C to be handed to nearest Bio-Security office) and original Timber grading Certificate to the attachment bulleted on No .3
4. Sent to **Ministry of Forestry (Head Quarters), P.O Box 2218, Government Building, Suva** or hand deliver to **Level 3 Takayawa Building, Toorak Road, Suva.**
5. Processing time is within 2 working days provided all the required documents are attached.
6. Export Permit is then collected from Forestry HQ Suva and can also

be collected by shipping agent if Exporter is based out of Suva or by e-mail.

How to get a Forest Import License

- i. All importers of logs, branchwood, firewood and bark, and all wood which has been split, sawn or dressed but not otherwise manufactured and fabricated
- ii. Building units, poles and the like, cross-arms, shakes and shingles, rattan furniture, plywood, blockboard and others are required to submit an application for a permit to import to the Conservator of Forests. This is to include any imports in-transit through a port of entry in Fiji to another country

| No. | Requirement | ✓ | ✗ | Remarks |
|-----|--|---|---|---------|
| 1 | Completed import application form clearly recording all required details in full, accompanied by the following documents: (Refer Appendix 9) | | | |
| 2 | Company letter stating reasons for importation | | | |
| 3 | Phytosanitary Certificate | | | |
| 4 | Bill of landing | | | |
| 5 | Invoice | | | |
| 6 | Packing List | | | |
| 7 | Treatment Certificates | | | |
| 8 | Copy of plywood standards (for plywood importation only) | | | |

- iii. It is only when the Conservator of Forests is satisfied that all requirements are met that a permit is issued, which may also be subject to additional conditions as the Conservator sees fit for example, the import to be covered by an official phytosanitary certificate etc.

Note: Timber imported without an Import permit will be re-shipped.

Timber In-Transit to another country

Timber in transit to another country shall remain under the bio-security control until re-shipped.

How to Get a CITES Permit

For those intending to be involved in harvesting in areas concerned with species listed under CITES as stipulated under the ***Endangered and Protected Species (Amendment) Act 2017***, the proponents will first need to enquire a CITES permit from the Department of Environment prior to applying for a license to operate a commercial entity in the Forestry sector.

Incentives Guides for the Forestry Sector

It is critical to note that these incentives are ascertained from the Budget Announcement of the state hence some of these facilities are subject to change accordingly.

Incentives outlined in this information guide fall under two main legislations;

- i. Income Tax Act 2015
- ii. Customs Tariff Act 1986

And thereafter are being administered by the Ministry of Economy and the Fiji Revenue & Customs Services (FRCS).

Unless indicated in the guide, applications are to be submitted to the following authorities:

- i. Code 235 applications - the Comptroller of Customs (CEO FRCS);
- ii. Other Duty Concessions applications - addressed to the Comptroller of Customs (CEO FRCS);
- iii. Other Incentives - addressed to the Minister for Economy

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED | | |
|--------------|--|--------------------|------------------------|
| ALL SEGMENTS | (i) 2001 – 2019 Tax Rate Reduction | | |
| | YEAR | RESIDENT COMPANIES | NON-RESIDENT COMPANIES |
| | 2001 | From 35% to 34% | From 45% to 34% |
| | 2002 | From 34% to 32% | From 34% to 32% |
| | 2003 | No change – 32% | No change – 32% |
| | 2004 | From 32% - 31% | From 32% - 31% |
| | 2005-2008 | No change – 31% | No change – 31% |
| | 2009 | From 31% to 29% | From 31% to 29% |
| | 2010 | From 29% to 28% | From 29% to 28% |
| | 2011 | 28% | 28% |
| | 2012 | From 28% to 20% | From 28% to 20% |
| | 2013 – Jul 2016 | 20% | 20% |
| | Aug 2016 – Jul 2017 | 20% | 20% |
| | Aug 2017 – Jul 2018 | 20% | 20% |
| | Aug 2018 – Jul 2019 | 20% | 20% |
| | (ii) Investment Allowance | | |
| | Investment allowance (excluding cost of labor) of 40% for extension and renovation expenses with a minimum qualifying capital expenditure of \$50,000. This is only available to existing businesses in Vanua Levu. | | |
| | (iii) Accelerated Depreciation | | |
| | a) Accelerated depreciation for buildings erected before 2001 has been extended to 2018. 20% depreciation for building used for agricultural, commercial or industrial purpose can be written off within any 5 of 8 years. | | |

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED | | | | | | | | | | | | | | | | | | | | |
|---------------------|---|--|--|------|-----|------|-----|------|-----|------|-----|------|-----|----------------|-----|---------------------|-----|---------------------|-----|---------------------|-----|
| ALL SEGMENTS | <div><div>b) 100% write off will be available in the year the expenditure was incurred on water storage facilities and renewable energy plant and machineries.</div><div>c) This will also be available to new plants and machineries used for manufacturing purposes.</div></div> | | | | | | | | | | | | | | | | | | | | |
| | <div><div><div>(iv) Loss Carried Forward</div><div>Loss carried forward can be claimed up to 4 years. Loss carried forward by a company is allowed if that entity satisfies the continuity of ownership test or the same business test.</div></div></div> | | | | | | | | | | | | | | | | | | | | |
| | <div><div><div>(v) Export Income Deduction</div><div><div>a) “Export Income” means net profits derived by a taxpayer from the business of exporting goods and services but excludes re-exports. Deduction shown below.</div><div>b) Export income deduction will only be allowed if the Commissioner of Inland Revenue is satisfied that the export earnings will be remitted to Fiji.</div></div></div></div> | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><th>YEAR</th><th>PERCENTAGE OF EXPORT INCOME TO BE DEDUCTED</th></tr><tr><td>2011</td><td>50%</td></tr><tr><td>2012</td><td>40%</td></tr><tr><td>2013</td><td>40%</td></tr><tr><td>2014</td><td>40%</td></tr><tr><td>2015</td><td>50%</td></tr><tr><td>Jan – Jul 2016</td><td>50%</td></tr><tr><td>Aug 2016 – Jul 2017</td><td>50%</td></tr><tr><td>Aug 2017 – Jul 2018</td><td>50%</td></tr><tr><td>Aug 2018 – Jul 2019</td><td>50%</td></tr></table> | YEAR | PERCENTAGE OF EXPORT INCOME TO BE DEDUCTED | 2011 | 50% | 2012 | 40% | 2013 | 40% | 2014 | 40% | 2015 | 50% | Jan – Jul 2016 | 50% | Aug 2016 – Jul 2017 | 50% | Aug 2017 – Jul 2018 | 50% | Aug 2018 – Jul 2019 | 50% |
| | YEAR | PERCENTAGE OF EXPORT INCOME TO BE DEDUCTED | | | | | | | | | | | | | | | | | | | |
| 2011 | 50% | | | | | | | | | | | | | | | | | | | | |
| 2012 | 40% | | | | | | | | | | | | | | | | | | | | |
| 2013 | 40% | | | | | | | | | | | | | | | | | | | | |
| 2014 | 40% | | | | | | | | | | | | | | | | | | | | |
| 2015 | 50% | | | | | | | | | | | | | | | | | | | | |
| Jan – Jul 2016 | 50% | | | | | | | | | | | | | | | | | | | | |
| Aug 2016 – Jul 2017 | 50% | | | | | | | | | | | | | | | | | | | | |
| Aug 2017 – Jul 2018 | 50% | | | | | | | | | | | | | | | | | | | | |
| Aug 2018 – Jul 2019 | 50% | | | | | | | | | | | | | | | | | | | | |
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| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED |
|--------------|---|
| ALL SEGMENTS | <p>(vi) Duty Concessions:</p> <p>Production Inputs All goods used as raw materials in the manufacture of approved goods not available locally will attract 0% fiscal duty + 9% VAT. Concessions on Packaging materials will apply to those that are not available locally.</p> <p>Capital Items Duty rates on capital items (which refer to machinery used for converting/ processing raw materials) will attract 0% fiscal duty + 9% VAT.</p> |
| | <p>(vii) Small and Micro Enterprises (SME's)</p> <p>Income tax exemption to be applicable to selected sectors with maximum turnover threshold of \$500,000. The sectors include:</p> <ol style="list-style-type: none"> Agriculture and Fishing. (For Agriculture, this will cover activities in the entire Agriculture Sector); Tourism (Sea Cruise and River Tour Operators); Community and Social Services (Amusement, recreation services; traditional handicraft producers (not “middleman” or agents); Supportive projects to tourism industry (flora, fauna and other natural characteristics of Fiji; and history, traditions, cultures and ways of life of its people). Waiver of stamp duty for Small and Micro Enterprises on all instruments. <p>Legislative Provisions: Income Tax (Exempt Income) Regulations 2016, Part 9 Economic Development Exemptions and Stamp Duties Act.</p> |
| | <p>(viii) Renewable Energy Projects and Power Cogeneration</p> <ul style="list-style-type: none"> 5-year tax holiday is available to a taxpayer undertaking a new activity in renewable energy |

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED |
|--------------|--|
| ALL SEGMENTS | <p>projects and power cogeneration as approved by the Commissioner.</p> <ul style="list-style-type: none"> • Duty free importation of renewable energy goods is also available. • Customs Concession Companies or entities involved in importation of Renewable Energy Goods are eligible for Duty concession under Code 264, Part (iii) of the Customs Tariff as follows: <ul style="list-style-type: none"> ➤ Solar and electrical charging stations, energy storage systems and related components at a rate of Free Fiscal Duty, Free Import Excise and 9% VAT. |
| | <p>(ix) Tax Free Regions (TFR) <i>Who will qualify for this incentive?</i></p> <ul style="list-style-type: none"> • This incentive is available to a newly incorporated entity engaged in a new business established in the following areas:- <ul style="list-style-type: none"> • Vanua Levu – includes Taveuni, Rabi, Kioa and other islands generally included for government's administrative purpose as being in the Northern Division. • Rotuma, Kadavu, Levuka, Lomaiviti, Lau and Nausori-Lautoka region (from Nausori Airport side of the Rewa River (excluding township boundary) to the Ba side of the Matawalu River). • Any company may apply to the Minister for Economy in a prescribed form for an operating license. <p>Criteria for Grant of License</p> <ul style="list-style-type: none"> (i) The company is a newly incorporated entity engaged in a new business. (ii) The minimum initial level of investment should be \$250,000. |

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED |
|--------------|---|
| ALL SEGMENTS | <p>Tax Exemptions Available</p> <p>The income of any new activity approved and established between 1 January 2018 to 31 December 2028 in Vanualevu – including Taveuni, Rabi, Kioa and other islands generally included for governments administrative purpose as being in the Northern Division, Rotuma, Kadavu, Levuka, Lomaiviti, Lau and Nausori-Lautoka region (from Nausori Airport side of the Rewa River (excluding township boundary) to the Ba side of the Matawalu River) shall be exempt from tax as follows;</p> <ul style="list-style-type: none"> ➤ capital investment from \$250,000 to \$1,000,000, for a period of 5 consecutive fiscal years; or ➤ capital investment from \$1,000,000 to \$2,000,000, for a period of 7 consecutive fiscal years; or ➤ Capital investment above \$2,000,000 for a period of 13 consecutive fiscal year. <p>Duty Exemption</p> <p>Approved companies under the tax free region incentives are eligible for duty concession under Code 290 of the Customs Tariff on the importation of raw materials, machinery and equipment (including parts and materials) insofar as they are required for the establishment of the business at rates of Free Fiscal, Free Import Excise and 9% VAT.</p> <p>Other benefits under the TFR:</p> <ul style="list-style-type: none"> (i) Additional 5 years of income tax exemption is available to any company granted a license and having indigenous Fijian landowner equity of at least 25 percent. (ii) Additional 7 years of income tax exemption is available to any hotel developer granted a license and having Indigenous Fijian landowner equity of at least 25 per cent |

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED |
|--------------|---|
| ALL SEGMENTS | <p>Legislative Provisions: Income Tax (Tax Free Region Incentives) Regulations 2016.</p> <p><i>Note: (Applications to be made to FRCS. The Incentive Committee will scrutinize the application before making recommendation to Minister for Economy)</i></p> |
| | <p>x) Manufacturers Incentives</p> <p>Food Processing & Forestry</p> <ul style="list-style-type: none"> • 100% of the amount of investment as a deduction for investing in food processing as well as forestry. Re-investment will also be allowed for expansion purposes. In order to qualify, the investor should utilize 50% of local produce in its production process. |
| | <p>(xi) Employment Taxation Scheme</p> <ul style="list-style-type: none"> • Tax deduction on wages paid on first full-time employee to continue, with an increased rate of 200%, effective from 1 August, 2016. • 200% tax deduction on apprenticeship in the related area of study up to 6 months in a year before graduation, as part of course requirements. • 200% tax deduction on wages paid to students employed in the related area of study up to 3 months in a year during holidays. • 300% tax deduction on wages paid in the employment of disabled people who will be employed continuously for a period of 3 years. • 150% tax deduction of employees' education fees who are allowed to study (up-skill) and attend training to obtain a professional qualification during their course of employment. • All the above will expire in 2020 except the 300% tax deduction on wages paid in the employment of disabled people, which will expire in 2022. |

| INDUSTRY | INCENTIVES/ CONCESSIONS OFFERED |
|--------------|--|
| ALL SEGMENTS | <p><i>Note: (These concessions are already approved by the Minister for Economy. All they (Importers) need to do is lodge a customs entry for clearance of the goods).</i></p> <p>(xii) Fiscal & Import Duty Excise Changes for PRIME MOVERS & SPECIALIZED MOVING MACHINERY)</p> <ul style="list-style-type: none"> a) Machinery used in the manufacture of goods <ul style="list-style-type: none"> • Reduce Fiscal Duty to 0% b) New road tractors for semi-trailers of heading 8701 and trailers of heading 8716 <ul style="list-style-type: none"> • Reduce Fiscal Duty from 32% to 5% excluding agricultural tractors, which is 0% • Include prime-movers and • Self-loading and other trailers for transport of goods c) New trucks (goods vehicles) of gross vehicle weight exceeding 3 tonnes <ul style="list-style-type: none"> • Reduce Fiscal Duty from 32% to 5% d) New special type of vehicles of heading 8705 <ul style="list-style-type: none"> • Reduce Fiscal Duty from 32% to 5% e) New trucks (goods vehicles) of gross vehicle weight exceeding 3 tonnes <p><i>Note: (No need to apply, customs entry to be lodged with Customs and paid)</i></p> |

Goods Eligible for Duty Concessions – Under Part 3

| Industry | Items | Fiscal | VAT (%) |
|--|----------------------|--------|---------|
| Companies involved in or with Logging Industry [Code no. 242] | • New cabs & chassis | 5% | 9% |
| • Conditions applied can be obtained from FRCS | | | |

Financial Assistance Schemes

For local investors interested in setting up businesses pertaining to the Forestry Sector, the following financial assistance schemes/programs are available to their advantage provided they meet the criteria/requirements

set by responsible Organizations, Ministries and Statutory bodies.

1. National Export Strategy (NES)

The NES aims to achieve sustainable growth by encouraging exports, competitiveness, value addition and diversification. The Forestry sector is one of the 6 major sectors prioritized from the 13 sectors in the NES to improve our export performance under current economic conditions.

General criteria:

- Proposals will be invited from on-going projects in the 6 prioritized sectors (Agro-Business, Forestry, Marine Products, Mineral Water, ICT and Audio Visual);
- Proposals should be from current exporters;
- Proposals must address issues of increasing exports, value adding and diversification;
- Proposals must state direct and positive impact on foreign exchange earnings in the medium-term;
- Proposals must demonstrate benefits to the livelihood of the general populace.

Specific criteria:

- Proposals must be submitted using the NES standard Application Form (form can be downloaded from the MITT website);
- Proposals that require construction works must set clear timelines, budget and an Implementation Plan;
- Proposals must provide 3 quotations of project works to be carried out, for instance, construction works and equipment;
- Proposals must provide company's Bank Account number, TIN number and Company Registration Certificate;
- Proposals should provide copies of latest tax returns lodged with FRCS;
- Proposals should provide valid export license and approved export premises issued by Biosecurity Authority of Fiji (BAF);
- Proposal from import substitution related projects will be excluded;
- Proposals must provide Customs Entry for export for last 2 years;
- Proposals should be operating for at least 2-3 years; and
- The Minister may accept additional criteria if the need arises.

Application forms & additional information can be obtained from the MITT website (www.mitt.gov.fj)

2. Fiji Development Bank (FDB)

FDB aims at developing local resources, encouraging greater

participation in the economy, creating long term employment and enhancement of a better standard of living for all.

FDB provides interest subsidy for its focused sector loans below \$50,000.00 and this includes:

- Agriculture (includes floriculture, horticulture, sugarcane, apiaries, livestock, copra, dairy etc.)
- Fisheries (includes in-shore fishing, tilapia and prawn farming, aquaculture, pearls etc.)
- Forestry (includes logging, associated cartage, machinery, equipment etc.)
- Mining & Quarrying (includes working capital, heavy equipment

Application forms & additional information can be obtained from the FDB website (www.fdb.com.fj)

3 Integrated Human Resource Development Program (IHRDP)

IHRDP is a key coordinating agency for all relevant stakeholders in a participatory approach to promote economic and social well-being for all communities.

The programme is designed to address “unemployment” in a holistic way by combining efforts of the public, private and civil society sectors.

Requirements for submission

Criteria

- Unemployment level in village/settlement
- No. of business in operation in village/settlement
- Average weekly income for working population
- Available land & sea resources
- Maximum 6 months for construction
- Infrastructure/ Facilities available
- Availability of Development plan/Action Plan
- Accessibility/Distance from closest major city/township
- Previous Government Assistance
- Distribution of Projects

• Who is eligible?

Communities, villages, settlements.

- **What type of projects can be funded?**

Any type of income generating projects [IGPs] that creates decent work.

4. National Centre for Small and Micro Enterprises Development (NCSMED)

Originally set up in 2002 under the Small and Micro Enterprises (SMEs) Development Act 2002, this government statutory organization was established to support the creation and development of SMEs in Fiji.

Its objective is to encourage sustainable business growth, investment and meaningful employment.

Under the NCSMED, financial assistance [via grants & soft loans] is also provided through these programs:

- Northern Development Program
 - Provides equity assistance through grants to enterprises to improve the livelihoods of the people of the Northern Division.
 - Economic sectors covered include Agriculture, Fisheries, Forestry, Tourism and Manufacturing.
 - Beneficiaries are micro, small & medium enterprises.
- Micro-Finance Unit - South Pacific Business Development (SPBD)
 - Fiji Council of Social Services (FCOSS)

5. Import Substitution & Export Finance Facility (ISEFF)

- Administered by the Reserve Bank of Fiji (RBF).
- Aims to advance competitiveness and ensure the availability of credit to the export sector.
- Provides back-to-back finance through commercial banks, licensed credit institutions and FDB.
- This facility continues to provide loans at concessional interest rates to promote investment in exports, import substitution and renewable energy. As of April 2017, the facility had issued a total of \$89.2 million loans, out of which \$29.3 million are cleared by debtors.
- Details of eligibility criteria can be obtained from RBF.

6. Forestry Subsidy Assistance Scheme

- Support income generating forestry projects through subsidy-specifically targeting minor forest produces, wood waste utilization, community driven forest base production and provide assistance to other small scale wood industry.
- Scheme is regulated by Ministry of Forestry.

7 Seed Capital Revolving Fund (SCARF)

- SCARF is regulated by Ministry of Forestry and managed by FDB (co-financier)
- Main objective is to assist resource owners in making use of their resource
- Ministry of Forestry vets applications before submission to FDB who have their own requirements.
- Project proposal should not exceed \$250,000.00.

Individuals or Businesses seeking technical assistance, advice and detailed information are welcome to visit any of our Forestry Offices located around the country:

| Forestry Office | Address | Phone |
|---|---|------------------------------|
| Headquarters | Level 3 Takayawa Building, Toorak, Suva | 330 1611 |
| Northern Division | Level 2 Macuata House, Labasa | 881 2077 |
| Western Division | Tagimoucia Street, Lautoka | 666 1300 |
| Central/Eastern Division | Level 1, River House, Nausori | 347 7995 |
| Colo-i-Suva Forestry Station | Colo-i-Suva | 332 2311 |
| Timber Industry Training Centre (TITC) | Nasinu | 334 3039 |
| Timber Utilization Division (TUD) | Nasinu | 339 3611 |
| Ba Office (Forest Ranger) | Koronubu House, Ba | 626 4287 |
| Vunimaqo Station (Forest Ranger) | Deuba | 345 1078 |
| Dreketi (Forest Ranger) | Dreketi | 829 2077/ 9966934 |
| Rakiraki (Forest Ranger) | Riverside Plaza Building | 669 4161/ 8959020 |
| Savusavu (Forest Ranger) | Valeci, Savusavu | 885 0436/ 9966999 |
| Tailevu (Forest Ranger) | Korovou Town, Tailevu | 343 0100/ 9928963 |

ACRONYMS

| | |
|---------------|---|
| CITES | Convention on International Trade in Endangered Species |
| DFO | Divisional Forest Officer |
| EIA | Environmental Impact Assessment |
| FDB | Fiji Development Bank |
| FFHCOP | Fiji Forest Harvesting Code of Practice |
| FIRC | Foreign Investment Registration Certificate |
| FNPF | Fiji National Provident Fund |
| FRCS | Fiji Revenue & Customs Services |
| IHRDP | Integrated Human Development Program |
| ISEFF | Import Substitution & Export Finance Facility |
| MITT | Ministry of Industry, Trade and Tourism |
| DoE | Department of Environment |
| NCSMED | National Centre for Small and Micro Enterprises Development |
| NTPC | National Training & Productivity Centre |
| SME | Small Micro Enterprises |
| TFR | Tax Free Region |
| TI | Timber Inspector |
| TIN | Tax Identification Number |
| iTLTB | I-Taukei Lands Trust Board |
| TPO | Timber Production Officer |
| TLC | Taukei Lands Commission |
| VAT | Value Added Tax |

REFERENCES:

- Fiji Development Bank
- Fiji Revenue & Customs Services
- Ministry of Economy
 - 2017-2018 Budget Supplement
 - 2017-2018 Budget Summary of Revenue Policies
- Integrated Human Development Program
- Investment Fiji
- Licensing & Logging – Planning Procedures
- Ministry of Industry and Trade
- National Centre for Small & Micro Enterprises Development
- Reserve Bank of Fiji

Appendix 1

I. Royalty Table

| Class | Royalty Rate/m3 | Fees/m3 |
|-------|-----------------|---------|
| 1 | \$45.00 | \$5.00 |
| 2 | \$37.00 | \$5.00 |
| 3 | \$12.00 | \$5.00 |
| 4 | \$7.00 | \$5.00 |
| 5 | \$5.00 | \$5.00 |
| 6 | \$5.00 | \$5.00 |
| 7 | \$5.00 | \$5.00 |

II. Rate for Logging Plans

| Area (ha) | Logging Plan (FJ \$) |
|---------------|----------------------|
| 1-99 | 105.45 |
| 100-199 | 116.53 |
| 200-299 | 175.75 |
| 300-399 | 186.83 |
| 400-499 | 221.54 |
| 500-599 | 232.62 |
| 600-699 | 254 |
| 700-799 | 272.28 |
| 800-899 | 288.74 |
| 900-999 | 315.32 |
| 1000 and Over | Separately Costed |

Appendix 2

Species Listing By Class

| Class | Species Name |
|-------|------------------|
| 1 | Amunu |
| | Dakua Makadre |
| | Dakua Salusalu |
| | Kuasi |
| | Yaka |
| | Buabua |
| | Rosawa |
| | Vesi |
| 2 | Damanu |
| | Dabi |
| | Dilo |
| | Nawanawa |
| | Raintree |
| | Bauvudi |
| | Kaudamu |
| | Kauvula |
| | Mavota |
| | Kaunicina |
| | Kauceuti |
| | Sagali |
| 3 | Dogo |
| | Laubu |
| | Rosarosa |
| | Sacau |
| | Sausauira |
| | Tivi |
| | Vaivai-ni-veikau |

| Class | Species Name |
|-------|----------------------|
| 3 | Yasiyasi |
| | Qumu |
| | Doi |
| 4 | Vuga |
| | Koka |
| | Mako |
| | Masiratu |
| | Moivi |
| | Sa |
| | Sarosaro |
| | Velau |
| | Vutu |
| | Waciwaci/Anita |
| | Others |
| | Yasimoli |
| | Lato/Kaukauloa |
| | Kasiga/Lilidi |
| 5 | Totowiwi |
| | Vesida |
| | Uko/Damanu ni yagaga |
| 5 | Mahogany-P |
| | Mahogany-G |
| | Ecalyptus |
| 6 | Pine-P |
| | Pine-G |
| 7 | Teak |

Appendix 3:

1. Rate for Volume Assessment

| Area (ha) | Cost (FJ \$) |
|---------------|-------------------|
| 1-99 | 29.54 |
| 100-199 | 34.71 |
| 200-299 | 37.67 |
| 300-399 | 42.06 |
| 400-499 | 45.09 |
| 500-599 | 48.74 |
| 600-699 | 51.69 |
| 700-799 | 54.65 |
| 800-899 | 57.6 |
| 900-999 | 63.71 |
| 1000-1099 | 66.46 |
| 1100-1199 | 69.41 |
| 1200-1299 | 72.37 |
| 1300-1399 | 75.32 |
| 1400-1499 | 85.66 |
| 1500-1599 | 88.61 |
| 1600-1699 | 91.57 |
| 1700-1799 | 94.52 |
| 1800-1899 | 97.48 |
| 1900-2000 | 100.43 |
| 2000 and Over | Separately Costed |

Appendix 4:



Ministry of Forestry

FOREST (SAWMILLS) REGULATIONS- 1968

APPLICATION FOR SAWMILL LICENSE

A. Name of Applicant : _____

Address of Applicant: _____

Name of Sawmill : _____

Location of Sawmill: _____

B. **SAWMILLING MACHINERY** (give number, type, model at date of application)

1.0 Sawmill

| | Type | Number |
|----|------|--------|
| a. | | |
| b. | | |
| c. | | |
| d. | | |

2.0 Power Equipment (attach other details if applicable on a new page)

| | Type | Make, Number, Horse Power |
|----|------|---------------------------|
| a. | | |
| b. | | |
| c. | | |

3.0 Ancillary Machines (attach other details if applicable on a new page)

| | Type | Number |
|----|------|--------|
| a. | | |
| b. | | |
| c. | | |
| d. | | |

4.0 Vehicles (attach supporting documents third party, wheel tax etc. with other details if space is not sufficient)

| | Type | Number |
|----|------|--------|
| a. | | |
| b. | | |
| c. | | |
| d. | | |

5.0 Preservation Treatment

| | Type | Number | Preservative |
|----|-----------------|--------|--------------|
| a. | Diffusion Plant | | |
| b. | Pressure Plant | | |
| c. | Other Plant | | |

6.0 Log Source (Attach log supply sources to include licences, concessions suppliers)

7.0 Capital (State total value of equipment stated above and cost of installation)

Applicant Signature:
Contact Number:
Date:

Please send **completed application form to:*

Director Timber Utilization, Research and Product Development
Ministry of Forestry
P.O.Box 2218
Government Buildings
Suva

Appendix 5:



Ministry of Forestry

FOREST (PRESERVATIVE TREATMENT REGULATION), 1992

APPLICATION FOR LICENCE TO PRESEVATIVE TREAT TIMBER REGISTRATION OF PRESERVATIVE TREATMENT FACILITIES

Name of Application: _____

Postal Address: _____

Location of facility: _____

Quality assurance administrator: _____

Technical adviser: _____

Equipment

(1) Pressure Process

i) Manufacturer: _____

ii) Proposed installation by: _____

iii) Cylinder (a) Diameter: _____ M

(b) Length: _____ M

(c) Void volume: _____ L

(d) Safe working Pressure: _____

iv) Tank Capacities:

(a) mix tank(s): _____ L

- Manufacturer:

- Specification:

(b) Pressure:

- Manufacturer:.....

- Specification:.....

v) Other items:.....

vi) Type of pressure process intended:.....

(2) Other Process (describe fully equipment):

Proposed Treatment Hazard Classes:

Preservatives (s): Trade Names (s):.....

Ancillary equipment:

For M.C determination:.....

For spot testing:.....

For laboratory analysis:.....

Staffing:

Name(s) of plant operator(s):.....

Technical experience:.....

If experience, what steps have been taken to ensure technical competence prior to operation commencing.....
.....

Output:

Estimated annual output of treated timber: _____

Main species: _____

Estimated percentage custom treated: _____

Any other relevant information:

Signed:

Date:

Appendix 6:



MINISTRY OF FORESTRY

FOREST PRODUCE INSPECTION CERTIFICATE FOR EXPORT

To: Chief Executive Officer, Biosecurity Authority of Fiji

This is to certify that the Forest Produce described below was examined on
by the undersigned, an authorized officer of the Department of Forestry, and was found to the best of his
knowledge to be free from harmful insects, fungi and other organisms.

Name of Exporter: _____

Address: _____

Consignee: _____

Address: _____

Shipping Marks or Brand: _____

Type of Forest Produce (sawn timber, logs, etc. Details recorded overleaf if necessary):

Treatment Specified by Exporter: _____

Treatment (Spray/Dip/Fumigation): _____

Chemical and Concentration: _____

Duration: _____

Ship: _____

Port of Loading: _____

Date of Departure: _____

Destination: _____

Certified by:

Date:

Export's Ref. No: _____

FD Application No: _____

UD Ref No: _____

FD Export License No: _____

Appendix 7:



MINISTRY OF FORESTRY

TIMBER GRADING REPORT

To: Conservator of Forests

The grade of the following export consignment has been checked:

CONSIGNMENT DETAILS

Name of Exporter: _____

| | | | | |
|--------------------------|--|--|--|--|
| Species | | | | |
| Dimensions | | | | |
| Volume | | | | |
| Cost/m ³ -FOB | | | | |
| Total Cost-FOB | | | | |
| Moisture Content | | | | |
| Preservative Treatment | | | | |
| Grade | | | | |

GRADING RESULTS

Date of Inspection: _____ Inspection Details: _____

Issue of Export License ☐ recommended ☐ not recommended

Date:

Timber Inspector:

**Record full details overleaf if space is inadequate.*

Exporter's Ref No: _____

FD Application No: _____

Appendix 8:



MINISTRY OF FORESTRY

APPLICATION FOR EXPORT LICENSE

To: Conservator of Forests

I hereby apply for an Export License for the forest produce detailed below:

CONSIGNMENT DETAILS

Name of Exporter: _____

| | | | | |
|--------------------------|--|--|--|--|
| Species | | | | |
| Dimensions | | | | |
| Volume | | | | |
| Cost/m ³ -FOB | | | | |
| Total Cost-FOB | | | | |
| Moisture Content | | | | |
| Preservative Treatment | | | | |
| Grade | | | | |

SHIPPING PARTICULARS

Date of Loading: _____ FD Application No: _____

Port of Loading: _____ UD Ref. No: _____

Vessel: _____ FD Export License No: _____

Destination: _____ Fumigation: ☐ Yes ☐ No

Consignee: _____ Chemical/Concentration: _____

STATISTICAL RETURN

If I am granted a license as a result of this application, I undertake to submit to the Department of Forestry a true copy of the “Invoice for Customs Purposes” as supplied to the Customs Department when the consignment is shipped. The information therein will be treated as Confidential.

Signed:

Date:

Address: _____

Contact (Name): _____

Phone: _____

Record full details overleaf if space is inadequate

Appendix 9:



MINISTRY OF FORESTRY

APPLICATION FOR TIMBER IMPORT PERMIT

To: Conservator of Forests

I hereby apply for a permit to import timber as described below to be imported in accordance with the requirements of the Quarantine Regulations, 1992.

DESCRIPTION OF TIMBER TO BE IMPORTED

- a. Source of Supply (include address of company): _____
- b. Species: _____
- c. Grade [specify standard used]: _____
- d. Product Type: _____
- e. Quantity [m³]: _____ Total value (FJD): _____
- f. Moisture content (State if kiln dried): _____
- g. Preservative Treatment: ☐ Yes ☐ No Fungi/Insecticidal Treatment: ☐ Yes ☐ No
- i. Chemical: _____ i. Type: _____
- ii. Retention: _____ ii. Rate of application: _____
- iii. Standard Used: _____
- h. Fumigation Treatment at Point of Loading: ☐ Yes ☐ No
- i. Gas Used: _____
- ii. Dosage: _____
- i. Expected Arrival Date: _____
- j. Name of Vessel: _____

DETAILS OF IMPORTER

a. Name and Address:

b. Telephone: _____ Mobile: _____

LOCATION OF STORAGE AREA FOR FURTHER INSPECTION

Signature: _____

Date: _____

Note: All imported timber is subject to inspection on arrival. An application for inspection should be lodged with the Conservator of Forests before the timber arrives into the country.

Appendix 10:



MINISTRY OF FORESTRY

INSPECTION CERTIFICATE FOR IMPORTED FOREST PRODUCE

To: Chief Quarantine Officer

The Imported forest produce described below is (delete those not applicable)

1. Cleared/ Not Cleared for Importation
2. To be Treated as Specified Below
3. To be Disposed Of as Specified Below

Name of Importer: _____

Address: _____

Country of Origin of Imported Forest Produce: _____

Vessel: _____

Voyage: _____

TYPE OF FOREST PRODUCTS

(Sawn Timber, Logs etc. Record overleaf if space in the table is inadequate)

| Brandmarks | Species | Volume | Value | Description |
|------------|---------|--------|-------|-------------|
| | | | | |

| Location: | Date: | Quarantine Officer: |
|-----------|-------|---------------------------|
| Remarks: | | _____ Timber Inspector |

Importers Ref. No: _____

FD Application No: _____

Import Permit No: _____

FD Import License No: _____



Ministry of Forestry

Level 3 Takayawa Building, Suva, Fiji.

Telephone: (679) 3301 611

Facsimile: (679) 3300 435
