



Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade Annex

GABON

October 2009



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Annex 1: WWF GFTN: Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade - Principles, Criteria and Indicators for Gabon

<i>Indicator</i>	<i>Guidance note/verifier</i>
PRINCIPLE 1: ACCESS, USE RIGHTS AND TENURE	
Criterion 1.1: The company is legally registered with the relevant administrative authorities	
Indicator 1.1.1: The company holds valid registrations with the economic, social and forestry authorities	Verify that the company holds: <ul style="list-style-type: none"> • A trade and property registry • Bank guarantees • A valid licence • Tax Identification Number (NIF) • The company is registered with the National Office of Social Security (CNSS). • Payment receipt of the employer’s contributions i.e. tax paid by the company to the local social security insurance for its workers • The company has a professional agreement and/or the company shareholders have obtained the authorizations from the forest administration to set up a forest operation company.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Articles 101 & 102. and (OHADA) Articles 25 & 29.
Criterion 1.2: Use, access and tenure rights applications are subject to stated pre-conditions within the laws and regulations	
Indicator 1.2.1: All the steps required to obtain a licence to operate have been respected by the company within the time limits required by laws and regulations	Verify that concession holders have in their possession the following: <ul style="list-style-type: none"> • a harvesting licence • a provisional forest management/harvesting/processing agreement • an approved forest management plan or an allocation decree.
	Legal references:

	<ul style="list-style-type: none"> • Forest Code, Articles 23 & 106 to 114
Indicator 1.2.2: The Company has informed all parties involved in the management of forest resources of the allocation of their forestry titles in the concerned area	Review documents concerning meetings with stakeholders, with a special focus on: <ul style="list-style-type: none"> • Existing minutes and correspondence • Information letters (letters d'information pour la reunion doivent etre adressees avant). • Minutes of the consultation meeting between the forest administration and local authorities • Minutes of the Forestry Committee meetings.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Article 107
Criterion 1.3: Clear evidence of forest and/or land use, access and tenure rights shall be demonstrated in accordance with laws and regulations	
Indicator 1.3.1: The company holds an annual harvesting licence issued by the forestry administration and other required permits (certaines autorisation pour agir sur le plan local) from local economic authorities	Review documents with focus on: <ul style="list-style-type: none"> • Duly approved Annual Operation Plan (PAO) • Existence of an operation licence delivered by the regional forestry administration authorities • Authorizations and licences from other administrative authorities.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Article 121
PRINCIPLE 2: HARVESTING REGULATIONS	
Criterion 2.1: Forest Management Plan in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority	
Indicator 2.1.1: Preliminary studies have been conducted according to the rules and standards prescribed by the forest administration	Verify, where appropriate, that the company holds the following documents approved by the forestry administration: <ul style="list-style-type: none"> • The forest inventory report • The socio-economic study report

	<ul style="list-style-type: none"> • Letter of approval of the above report from the Forest administration. <p>Note: these preliminary studies are prepared by experts endorsed by the forestry administration.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Articles 21 & 27, • Decree on technical standards Decree No. 000689 /PR/MEFEPEPN on technical standards for the sustainable management of State forests Articles 9 to 14
<p>Indicator 2.1.2: The forestry management plan has been prepared in accordance with the rules and standards prescribed by the forest administration</p>	<p>Verify that the company has followed valid planning procedures and:</p> <ul style="list-style-type: none"> • The existence of an approved forest management plan • The existence of an industrialisation plan • The existence of documents showing approval of the different plans by the relevant forest administration authorities. <p>Note: the forest management plan developed by an authorised person or company includes parameters such as annual allowable cut, the cutting cycle, silvicultural treatments, the list of species authorised to be logged and the minimum diameters allowed for harvesting of each species.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code: Articles 21 to 23
<p>Indicator 2.1.3: The five-year and annual operational plans comply with the rules and regulations of the forestry administration</p>	<p>Verify the existence of:</p> <ul style="list-style-type: none"> • The five-year plan • The annual operational plan • Letters of plan approval by the relevant forest management authorities. <p>Note: every forest concession must have a forest management plan covering 30 years, which subdivides the area into six compartments. For each compartment a five-year plan must be developed and each compartment is further subdivided in annual coupes for which annual operational plans must be developed before logging is authorised. The required contents of each type of plan are included in the Forest Code.</p>

	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code: Articles 28 to 30 & 45 to 52
<p>Criterion 2.2: Harvesting/timber licence with stated conditions in accordance with the government policies, guidelines and regulatory requirements, approved by relevant authority</p>	
<p>Indicator 2.2.1: Forest maps have been drawn up according to the required standards</p>	<p>Verify the company has the following maps:</p> <ul style="list-style-type: none"> • A general map of the concession prepared according to required standards and showing the various management plots (fait il enumerer les diff types (assiette, quinquenaux, etc.) • Detailed maps of the various plots.
	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Article 38; • Decree No. 000689 /PR/MEFEPEPN on technical standards for the sustainable management of State forests Articles 22 to 25 -
<p>Indicator 2.2.2: Boundaries demarcated on maps are clearly marked on the ground in compliance with regulations</p>	<p>Verify by field inspection that the limits of each annual coupe are demarcated by the logging company in advance of logging operations.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Articles 38 & 115 to 120
<p>Criterion 2.3: The company implements harvest operations in accordance with the legally prescribed silvicultural system and relevant regulations</p>	
<p>Indicator 2.3.1: The company builds access road and tracks in compliance with operating standards defining planning of access road network, widths of road and tracks, protection of water courses and slope restrictions</p>	<p>Verify the existence of a topographic map of the concession with planned roads and conduct field inspection to verify compliance with standards. Note: before the forest roads are constructed, the law requires that they are planned and shown on a topographic map along with rivers and other sensitive areas. Additional guidelines on forest road construction relate to the width, maintenance of water quality and avoidance of erosion.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Article 38, • Decree No. 000689 /PR/MEFEPEPN on technical standards for the

	sustainable management of State forests Article 42, National Technical Guide, terms and conditions
Indicator 2.3.2: Minimum harvestable diameters are respected during the harvesting operations	Verify from field inspection and documents that species harvested and diameter limits conform to the stipulations of the forest management plan, which contains a list of species authorised for harvesting and minimum harvestable diameter for each of the species listed. Documents to review are: <ul style="list-style-type: none"> • Harvesting reports for annual coupes • Annual operational plans.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Article 37, • Decree No. 000117/PR/MEFEPEPN of 01 March 2004 on the administrative minimum harvestable diameters for timber species Articles 2 & 3
Indicator 2.3.3: Harvested timber species are duly authorized by the forestry development plans	Verify that regulations are respected by review of: <ul style="list-style-type: none"> • The forest management plan • Monitoring reports on the annual harvesting plan submitted to the forestry administration • Annual operational plans. <p>The forest management includes a list of species authorised for harvesting, which is derived from the results of the forest inventory approved by the forest administration. Excluded are nationally protected species and species that may have regeneration problems in the concession.</p>
	Legal references: <ul style="list-style-type: none"> • Forest Code, Articles 19, 22, 130 & 131

<p>Indicator 2.3.4: The company respects all the provisions of the Forest Code, on timber waste disposal in forestry operations</p>	<p>Verify that field working books are used in accordance with regulations. Note: the Forest Code requires that all trees abandoned after felling because of defects and all trees damaged during logging operations are recorded in an official field working book provided by the forestry administration.</p>
<p>Indicator 2.3.5: Accidentally broken trees during the harvesting process are recorded as well as those used for infrastructure construction</p>	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Articles 19 & 129 to 134
<p>PRINCIPLE 3: TRANSPORTATION OF LOGS AND WOOD PRODUCTS</p>	
<p>Criterion 3.1: 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>Indicator 3.1.1: Lorries and other transport vehicles for forest products have valid registration licence and number</p>	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> • Grey card • Numbered plates • Insurance cards <p>Note: all vehicles should be registered by the Ministry of Transport from which they get plate number and a grey identification card. The plate number should be mentioned in the insurance card.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Regulations from the Ministry of Transport

<p>Indicator 3.1.2: Transport licences for forest products are valid and up to date</p>	<p>Verify that regulations are respected by confirming that the company has valid authorisation for exceptional transport.</p> <p>Note: trucks that transport logs and other timber products should obtain an “authorisation for exceptional transport” from the Ministry of transport i. Such authorisation should be renewed once a year. Trucks transporting logs are allowed to circulate only between 05:30 and 11:30 a.m. and between 14:00 and 18:30 p.m.</p>
<p>Indicator 3.1.3: Company vehicles are not involved in the transportation of nationally or internationally prohibited natural products</p>	<p>Legal references:</p> <ul style="list-style-type: none"> • Ordnance (ruling order) 30/69 of 11 April 1969 related to the Road Transport Police <p>Verify with forest rangers that the company is not involved in the transport of prohibited products.</p> <p>Note: companies managing forest concessions often make commitments towards the fight against poaching in their concessions through raising the awareness of their staff and by including measures in their internal rules aiming at prohibiting the transport of bushmeat and hunting by their workers without licence. The regulations in force provide a list of fully protected animal species.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Article 39, approved forest management plan

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 3.2.1: Stumps of harvested trees are hammer marked or painted according to regulatory requirements	Verify by field inspection that stumps are correctly marked. Note: all trees designated for harvesting should be hammer marked and the stumps should bear the same marks as the logs derived from the tree. The hammer for marking trees is specific to each company and is registered by the forestry administration and judiciary authorities.
	Legal references: • Forest Code, Articles 26 & 128
Indicator 3.2.2: Billets of timber in forest yards are marked according to the rules in force so that they can be easily traced	Verify by field inspection that all billets are correctly marked. The same marks made on the stumps with the registered hammer should be made on each billet from the same tree so as to facilitate its identification during transportation.
	Legal references: • Forest Code, art 128.
Indicator 3.2.3: Log transportation documents are completed prior to departure from the harvesting site and are retained during transportation	Verify by field inspection that drivers of log trucks possess a log transportation sheet. Note: during transportation, drivers of logging trucks are required to retain a log transportation sheet that gives information allowing logs to be traced to the felling site.
	Legal references: • Forest Code, art 135.
PRINCIPLE 4: PROCESSING REGULATIONS	
Criterion 4.1: Clear evidence of documents and licences for companies involved in timber processing shall be demonstrated in accordance with the laws and regulations	
Indicator 4.1.1: Licences related to timber processing plants should be available for inspection from the company	Verify that the company has an industrialization plan approved by the Ministry in charge of forestry and forest administration.
	Legal references:

	<ul style="list-style-type: none"> • Forest Code, art 226.
Criterion 4.2: Timber processing companies are subject to stated conditions within the laws and regulations	
Indicator 4.2.1: The company keeps evidence that processing quotas have been respected	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> • Timber harvesting records (official harvesting reports from annual coupes) • Log processing reports <p>Note: companies should process at least 75% of the harvested volume in the country.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Articles 227 & 237 • Decree No. 000166/PR/MEFEPEPN on trade and exportation of logs.
Indicator 4.2.2: Factory input and output volumes are recorded according to official procedures	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> • Quarterly reports of logs received • Annual reports. <p>Note: forest enterprises involved in logging and timber processing should keep records of all logs entering the processing plant, and submit reports to the forest administration (Provincial Inspectorate) quarterly and annually.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, art 227.
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 5.1.1: The company holds an export/import licence	<p>Verify that regulations are respected by confirming the validity of the company's export/import licence.</p> <p>Note: any company involved in the export of timber product should hold an export licence issued by the Ministry in Charge of Commerce and renewable annually.</p>
	<p>Legal references:</p>

	<ul style="list-style-type: none"> Yearly finance law.
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 5.2.1: The company holds all the required documents for the export/import of timber products according to official regulations	<p>Verify that regulations are respected by confirming that the company has an approved forest products export specification sheet.</p> <p>Note: timber products exporting companies should complete a specification sheet detailing all timber products to be exported by species, quality and quantity. The specification sheet should be submitted to the appropriate forestry authority for approval. The approval of a submitted specification sheet is conditional on proof of payment of all taxes.</p> <p>Legal references:</p> <ul style="list-style-type: none"> Forest Code, Articles 137 – 140.
Criterion 5.3: Timber products import and export companies are subject to stated conditions within the laws and regulations	
Indicator 5.3.1: The company respects log export quotas	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> Annual and quarterly timber harvesting reports Log exporting records. <p>Note: logging companies should not export more than 25% of the harvested volume.</p> <p>Legal references:</p> <ul style="list-style-type: none"> Forest Code, art 227.
Indicator 5.3.2: All exported timber species are authorised by the appropriate agency and existing regulations	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> CITES declaration as appropriate List of authorised species within the forest management plan, <p>Note: there seems to be no special list of protected timber species at the national level apart from those of the CITES convention (Gabon is a signatory country) and limitations given within each specific forest management plan.</p> <p>Legal references:</p>

	CITES convention
PRINCIPLE 6: ENVIRONMENTAL REGULATIONS	
Criterion 6.1: State/Company conducts environmental impact assessments or other required assessments within the laws and regulations	
Indicator 6.1.1: When required, environmental impact assessments have been conducted according to accepted regulations and approved by the competent authorities	<p>Verify that regulations are respected by review of:</p> <ul style="list-style-type: none"> • An EIA report • The authorisation issued by the Ministry in charge of the Environment. <p>Note: in accordance with the scale and nature of the industrial activities the Ministry of Environment may require that an Environmental Impact Assessment (EIA) is conducted before starting activities. After approval of the EIA report, the Ministry in charge of Environment will issue an authorisation allowing activities to commence.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Environmental law, art; 68 – 69.
Criterion 6.2: State/Company takes mitigation measures on negative environmental parameters in accordance with the laws and regulations	
Indicator 6.2.1: Waste derived from the company's activities is processed in compliance with legal provisions	<p>Review EIA reports and perform field investigations to ensure that procedures related to waste manipulation are respected.</p> <p>Note: according to the Environmental Law all industrial waste potentially dangerous to human health should be removed, treated or eliminated to avoid any negative impacts on human health, natural resources and the quality of environment. In principle, EIA reports should include procedures related to handling industrial waste.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Environmental law, Article 36.

<p>Indicator 6.2.2: Legal provisions concerning water and air pollution are respected</p>	<p>Verify that regulations are respected by field inspections. Note: according to the Environment law of Gabon, it is forbidden to throw, discharge or inject into water courses any substance that will pollute the aquatic environment.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Environmental Law, Articles 12 & 20.
<p>Indicator 6.2.3: Environmental accidents of significant risks resulting from the company’s activities are handled according to legal provisions</p>	<p>Verify that regulations are respected by review of any emergency plan for environmental accidents that is approved by the Ministry of Environment. Note: in accordance with the scale and nature of the industrial activities the Ministry of Environment may require that a company develops an emergency plan to deal with potential environmental accidents with the plan requiring the Ministry’s approval.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Environmental Law, Articles 72 to 74.
<p>PRINCIPLE 7: CONSERVATION REGULATIONS</p>	
<p>Criterion 7.1: State/Company conducts conservation assessment/evaluation within the laws and regulations</p>	
<p>Indicator 7.1.1: Fragile sites are identified during the forestry inventory according to official forestry and other relevant agency regulations and guidelines</p>	<p>Verify that regulations are respected by review of an approved forest inventory report. Note: according to the decree defining technical norms for the management of production forests of the Permanent Forest Estate, the forest inventory conducted before the development of a management plan should include information on ecologically fragile sites and items of high conservation values.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • No. 000689 /PR/MEFEPEPN on technical standards for the sustainable management of State forests 9.

<p>Indicator 7.1.2: Nationally protected species of flora and fauna are identified</p>	<p>Verify that regulations are respected by review of an approved forest inventory report.</p> <p>Note: according to the decree defining technical norms for the management of production forests of the Permanent Forest Estate, the forest inventory conducted before the development of a management plan should include information on wildlife.</p>
<p>Criterion 7.2: State/Company takes mitigation measures on negative conservation values in accordance with the laws and regulations</p>	
<p>Indicator 7.2.1: The company's commitment to contribute to the fight against poaching in its area of operation is adhered in accordance with contractual obligations with the State</p>	<p>Verify that company obligations are met by review of:</p> <ul style="list-style-type: none"> • Forest management plans • The internal rules of the company • Posters and awareness meeting reports • The registries of the sanctions given to workers • The existence of a monitoring system for the concession • Official agreements with the government or WWF. <p>Note: forest management plans should include measures for wildlife protection. In addition companies managing forest concessions often make commitments to prevent poaching in their concessions by raising staff awareness and through application of internal rules aiming to prohibit the transport of bushmeat or hunting by their workers without any licence. Some companies have signed official agreements with the Government and WWF.</p>
<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Article 39, Decree on technical norms, Article 32. 	

<p>Indicator 7.2.2: The company contributes to the fight against illegal forest exploitation in its forest concession</p>	<p>Verify that company contributes, where appropriate, by review of::</p> <ul style="list-style-type: none"> • Forest management plans • The internal rules of the company, • Posters and awareness meeting reports • The registries of the sanctions given to workers <p>Note: concession logging enterprises have to establish monitoring methods to fight against the illegal exploitation of timber by third parties inside the concessions by blocking their road from private users and denouncing any presence of a potential poacher to forest administration.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • No. 000689 /PR/MEFEPEPN on technical standards for the sustainable management of State forests Article32.
<p>PRINCIPLE 8: SOCIAL REGULATIONS</p>	
<p>Criterion 8.1: Company maintains or strengthens socio-economic welfare of local communities/indigenous people in accordance with the laws and regulations</p>	
<p>Indicator 8.1.1: In the case where local community property and possessions is destroyed by the company, compensation is granted according to the regulations in force</p>	<p>Verify, if logging operations have damaged local community belongings (especially farms), that the company has compensated the people affected by verifying proof of payment in accordance with official scales.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Official scales from the Ministry of Agriculture which give the value of each species for compensation reference when damage occurs

<p>Indicator 8.1.2: When workers are hired from local communities/indigenous people, they are paid according to legal provisions</p>	<p>Verify, as appropriate that locally hired workers are paid according to legal requirements by checking salary slips against official the official pay scale.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law, Articles 140 to 154, collective agreement, Articles 45 to 54.
<p>Indicator 8.1.3: Legal provisions to contribute to the budget of decentralised local communities are respected by the company and the company's financial contributions to the functioning of local development organisations as provided for in the terms and conditions of contract are paid on time</p>	<p>Verify the existence of written agreements with local communities on company contributions to local development as recognized by the administration and determine that they are respected by reviewing:</p> <ul style="list-style-type: none"> • Evidence of Forest Code, Articles 39 & 251, approved management plan, terms and conditions of contract. • Logging companies are expected to contribute to the economic development of the area where they operate. Their contribution to local development should be made in financial terms. The amount of the contribution is to be determined within the additional contractual agreements attached to the management plan. The audit will verify the respect of related regulations through the review • Proof of payment of the expected contributions to the community payment in accordance with the commitments. • Evidence of establishment and/or improvement of infrastructure such as health centres and schools. • Existence of the financed projects • Forest Code, Article 251. <p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Articles 39 and 251.
<p>Criterion 8.2: Company recognizes legal or customary rights of indigenous/local people in accordance with the laws and regulations</p>	
<p>Indicator 8.2.1: Use rights of local communities in the forestry concessions are recognized and respected</p>	<p>Verify, through review of the management plan and interviews with local communities that rights to harvest forest products for local consumption are included in the forest management plan and are respected in accordance with regulations.</p>

	<p>Legal references:</p> <ul style="list-style-type: none"> • Forest Code, Article 90.
<p>Criterion 8.3: Company complies with the laws and regulations on its employees' and workers' rights</p>	
<p>Indicator 8.3.1: The freedom of labour union activities within the company is guaranteed</p>	<p>Verify that employees are free to exercise labour union activities and that the company respects their rights to:</p> <ul style="list-style-type: none"> • Maintain notice boards • Freely organize workers' meetings • Absence for the exercise of union rights • To take industrial action including the right to strike <p>In the event that employees allege that there is any company interference in union activities documentary evidence from the employees should be obtained and reviewed or examine the proof of non interference from the employer</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law, Articles 14, 124 to 129 & 269; • Collective agreement of forestry operations, Articles 6 to 7.
<p>Indicator 8.3.2: The workers' representatives have been elected in respect of related regulations</p>	<p>The legislation provides for the existence of a committee of representatives for each group of workers equal to or exceeding 10 individuals. During elections of the representatives, the company will have to:</p> <ul style="list-style-type: none"> • Display an information notice (including election date and time) • Invite the representatives of the labour inspectorate <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law Articles 291 to 293 • Collective agreement of forestry operations, Article 8.

<p>Indicator 8.3.3: The workers' representatives are allowed to exercise their responsibilities in respect of related regulations</p>	<p>Once elected, the representatives have the right to:</p> <ul style="list-style-type: none"> • Periodically organize meetings • Dedicate 15 hours per months to exercise their activities <p>In addition, the company must get the opinion of the labour administration before imposing any potential sanctions to worker's representatives.</p> <p>Through meetings with the labour administration, the company managers, worker's representatives and other staff members, the auditors will verify that all the provisions are respected.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Collective agreement of forestry operations, Article 8.
<p>Indicator 8.3.4: Relations between the company and its employees have been formalised with respect to legal provisions concerning contracts</p>	<p>Verify that written contracts signed by both the company and the worker exist for every employee and are in compliance with legislation.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law Articles 19 to 34, collective agreement, Article 11 un article peut comprendre plusieurs idées donc correspondre a plusieurs indicateurs
<p>Criterion 8.4: Company complies with the laws and regulations on its employees' and workers' welfare</p>	
<p>Indicator 8.4.1: The company workers are paid in compliance with the regulations in force applicable to their sector of activities</p>	<p>Verify that salaries, allowances and indemnities are paid in compliance with the official scale according to the experience and qualifications of each worker by reviewing:</p> <ul style="list-style-type: none"> • Payslips • Salary scales • Employees contracts <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law: Articles 140 to 154 & 189 to 194; • Collective agreement, Articles 45 to 54
<p>Indicator 8.4.2: The company comply with all the legal provisions pertaining to the transfer of</p>	<p>Verify that when workers are transferred to a different site, the company meets all obligations for transportation of the worker, family and</p>

workers	belongings.
Indicator 8.4.3: Sanitary and safety conditions for workers comply with the legislation in force	<p>Legal references:</p> <ul style="list-style-type: none"> • Labour law: Articles 149 to 160 & 189 to 194; • Collective agreement, Article 53. <p>Verify through document review, site visits and meetings with the company, workers and work inspectorate the:</p> <ul style="list-style-type: none"> • Existence and functioning of the security and health committees • Existence of a health service at work • Capability to assess ability to work and of medical supervision • Evidence that appropriate protective equipment is distributed and worn by workers. <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law, Articles 198 to 219; • Collective agreement 21.3.
Indicator 8.4.4: Working hours applied by the company comply with legal provisions	<p>Verify compliance with legislation with respect to:</p> <ul style="list-style-type: none"> • Daily duration of work • Extra hours • Night work • Leave, etc. <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law, Articles 165 to 169 • Collective Agreement, Articles 37 to 39.
Indicator 8.4.5: The recruitment of workers is done with respect to the age, sex, and disability conditions set by the national legislation and the International Labour Organisation (ILO)	<p>Verify that the company complies with regulations related to employment of women, children and disabled workers that cover age restrictions, maternity leave, facilities for the disabled etc,</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Law, Articles 170 to 182

	<ul style="list-style-type: none"> • Collective Agreement, Article 40.
PRINCIPLE 9: TAXES, FEES AND ROYALTIES	
Criterion 9.1: The company fills in its tax returns in accordance with its effective professional activity	
Indicator 9.1.1: Tax returns on timber production are done in compliance with rules and regulations	The auditors will verify the statement of compliance through a review of the working site books, of the inventory reports and of the technical specifications signed by the forest administration.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Articles 130 to 133 & 136 to 137.
Indicator 9.1.2: Tax returns on timber processing comply with rules and regulations	The companies are asked to keep registries which record the log entries and the processed product exits in each factory. The auditors will verify the statement of compliance through a review of these registries.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Article 228.
Indicator 9.1.3: Tax returns on trade in timber and product importation are done in compliance with rules and regulations	Review of the statistics communicated by the company to the various administrations, review of the specification sheets duly approved by the water and forest administration.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Articles 138 to 140 & 234.

Criterion 9.2: Clear evidence of current paid taxes, fees and royalties in a timely manner shall be demonstrated by company in accordance with the laws and regulations	
Indicator 9.2.1: All forestry related taxes and fees are paid on time	The audit will verify the respect of related regulations through the review of: <ul style="list-style-type: none"> • Receipts Registries to verify regular payment of taxes based on declarations that agree with information kept by the company in accordance with verifiers set out in Principles 2, 4 & 5. <ul style="list-style-type: none"> • Other evidence of payment
	Legal references: <ul style="list-style-type: none"> • Yearly finance law, • Forest Code, Article 244.
Indicator 9.2.2: All taxes linked to timber processing operations are paid on time	The audit will verify the respect of related regulations through the review of: <ul style="list-style-type: none"> • Receipts • Registries • Other evidence of payment
	Legal references: <ul style="list-style-type: none"> • Yearly finance law, Forest Code, Article 244.
Indicator 9.2.3: All taxes linked to the exportation and the importation of forest products are paid on time	The audit will verify the respect of related regulations through the review of: <ul style="list-style-type: none"> • Receipts • Registries • Other evidence of payment
	Legal references: <ul style="list-style-type: none"> • Yearly finance law; Forest Code, Article 244.
PRINCIPLE 10: SUBCONTRACTORS AND PARTNERS	

Criterion 10.1: The company respects the contracts made with subcontractors and partners	
Indicator 10.1.1: Relations between the company and subcontractors or partners are formalized by a contract certified and/or authorized by the competent administration, Ministry of the interior	Verify, where companies operate in partnership or use subcontractors, that the relationship is governed by a contract that is in compliance with legislation, validated by the forestry administration and legalised by competent authorities.
	Legal references: <ul style="list-style-type: none"> • Forest Code, Article 153.
Indicator 10.1.2: The company satisfies all its contractual obligations with respect to subcontractors and/or partners and ensures all operations are legally licensed, employment is in accordance with the law and all timber is legally harvested, transported, processed and traded.	Review contractual obligations and verify that operations by a company, its partners and/or subcontractors are in compliance with conditions stated in the contract.
	Legal references: <ul style="list-style-type: none"> • Legalised or validated contract.
Criterion 10.2: The company ensures that all subcontractors and partners are operating within the law	
Indicator 10.2.1: In case of partnership with other companies of the forest sector, the company will ensure that the procedural regulations and contractual responsibilities are complied with	<p>Legal references:</p> <ul style="list-style-type: none"> • Check respect of terms of subcontract related to some of their activities (security, forest operations, transport, etc.).- • Check respect of terms of partnerships with other companies of the forest sector from whom they get their supplies in timber products and subsequently ensure their exportation. • Check that the companies concerned have to ensure that their partners/subcontractors are operating within the law. • Check that the company and subcontractor are not involved in operations of “laundering” of illegal timber and/or from acting as “receiver” of illegal products for the partners/subcontractors. <p>In case transportation is subcontracted, the regulations in force stipulates that the road haulers must make sure that his client is in possession of a valid harvesting title, otherwise he could be declared jointly responsible in case of illegal cutting.</p>

	Legal references:
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- Forest Code, Articles 151 to 153 & 229.

Consulted documents:

1. Présidence de la République. 2002. Loi No. 016/01 Portant code forestier en république Gabonaise.
2. Présidence de la République, 1994. Loi No. 3/94 du 21 novembre 1994 portant code du travail de la République Gabonaise
3. Présidence de la République, 1993. Loi No. 16/93 relative à la protection et à l'amélioration de l'Environnement. (code de l'Environnement)
4. Présidence de la République, 2004 : Décret No. 000117/PR/MEFEPEPN fixant les diamètres maxima administratifs d'exploitabilité des bois d'œuvre
5. Présidence de la République: Décret No. 000166/PR/MEFEPEPN portant réglementation de la commercialisation des grumes à l'exportation.
6. Présidence de la République, 2006 : Décret No. 000689/PR/MEFEPEPN définissant les normes techniques d'aménagement et de gestion durable des forêts domaniales productives enregistrées
7. Présidence de la République, 2005. décret No. 000539/PR/MEFEPEPN réglementant les Etudes d'Impact sur l'Environnement.
8. Présidence de la République, 2005 : Decret No. 000541 No. /PR/MEFEPEPN réglementant l'élimination des déchets
9. Présidence de la République, 2005 : Décret No. 000242/PR/MEFEPEPN réglementant le déversement de certains produits dans les eaux superficielles, souterraines et marines.
10. Anon. (?). Convention collective des exploitation forestière de la République Gabonaise.
11. SGS. (2005). Vérification de Légalité et traçabilité du Bois
12. Présidence de la République. Projet de décret définissent les normes techniques et de gestion durable des forêts domaniales productives enregistrées
13. Ministère de l'Economie Forestière, des Eaux de la Pêche chargé de l'Environnement et de la Protection de la Nature. Projet d'arrêté fixant la composition des groupes d'essences exploitables