

Act 493

THE FOUR HUNDRED AND NINETY-THIRD ACT OF THE PARLIAMENT OF THE
REPUBLIC OF GHANA

ENTITLED

THE TREES AND TIMBER (AMENDMENT) ACT, 1994

AN ACT to amend the Trees and Timber Decree, 1974 (N.R.C.D.273).

Date of Assent: 29th December, 1994

BE IT ENACTED BY Parliament as follows-

1. The Trees and Timber Decree, 1974 (N.R.C.D. 273) referred to as the principal enactment is amended in section 4 as follows- Section 4 of N.R.C.D. 273 amended

(a) by the substitution for the figure "¢1,000.00" appearing in subsection (2) of the figure "¢400,000.00";

(b) by the repeal of subsections (3) and (4) and the insertion of the following-

"(3) A registered property mark shall expire after a period of six months from the date of issue and is renewable after every six months.

(4) Application for renewal shall be made within one month after the expiration of the registration or renewal as the case may be and there shall be payable for a renewal of registration a fee of ¢200,000.00.

(4a) Where a registered property mark is not renewed within the period specified under subsection (4) any application thereafter for the registration shall be considered to be an application for new registration.

Section 11 (NRCD, 273) amended

2. Section 11 of the principal enactment is amended by the substitution for the figure "¢5,000.00" appearing in subsection (1) of the figure "¢5,000,000.00".

Section 14 (NRCD, 273) amended

3. Section 14 of the principal enactment is amended by the substitution for the words "one thousand cedis" of the figure "¢5,000,000.00".

Part IIA inserted in (NRCD, 273)

4. The principal enactment is amended by the insertion after Part II of the following new Part-

PART IIA- EXPORT LEVY

Imposition of export levy on unprocessed and processed timber 15A. (1) Any person who exports any of the timber species specified in column 1 of the First Schedule to this Decree in unprocessed timber form shall pay the levy specified in column 2 of the First Schedule in relation to the timber.

(2) Any person who exports any of the timber species specified in column 1 of the Second Schedule in processed form shall pay the levy specified in column 2 of the Second Schedule in relation to the air dried product.

Assessment of levy 15B. (1) The levy payable under section 15A shall be the percentage specified in the Schedule in relation to the invoice value of the timber product at the time of exportation.

(2) All levies payable under this Part shall be paid to the Forest Products Inspection Bureau at the time of the export of the timber.

(3) The Forest Products Inspection Bureau shall not permit the exportation of any timber product to which this Part applies unless the levy has been paid.

(4) The monies collected by the Forest Products Inspection Bureau under this Part shall be paid into a bank account approved by the Minister and the Accountant General.

(5) The Forest Products Inspection Bureau shall at the end of every three months submit a report to the Minister and the Accountant-General of all monies received and paid under this Part.

Offence and penalty 15C.

Any person who fails to pay the levy commits an offence and is liable on summary conviction to a fine not exceeding ₦ 2,000,000.00 or to a term of imprisonment not exceeding one year or both".

5. The principal enactment is amended by the insertion immediately after the words "Forest Officer" appearing in line one of the section 16 (1) of the following-

"or a person authorised by the Minister"

Section 16 (NRCD, 273) amended

6. Section 17 of the principal enactment is amended by the substitution for the words "one thousand cedis" appearing in subsection (2) of the figure "₦2,000,000.00". Section 17 (NRCD, 273) amended

7. (1) The principal enactment is amended by the insertion after section 19 (3) of the First and Second Schedules provided in this Act.

First and Second Schedules inserted

(2) The Minister may by legislative instrument on the advice of the Forestry Commission and with the approval of the Cabinet amend the Schedules.

8. The Trees and Timber, (Amendment) Law 1983 (P.N.D.C.L. 70) is repealed.

FIRST SCHEDULE

UNPROCESSED TIMBER

COLUMN 1 COLUMN 2

Species	Export Levy
Kyenkyen	30%
Canarium	30%
Ogea	30%
Ceiba	30%
Otie	20%
Wanton	15%
Bombax	20%
Afzelia	30%
Guarea	15%
Potrodom	15%
Teak	10%
Dahoma	20%
Kaku	20%
Danya	15%
Kusia	25%
Albizia	15%
Esia	15%
Yaya	15%
Ananta	15%
Tetekon	15%
Esa	15%
Sterculia	15%
Aprokuma	15%
Wawabima	15%
Ofram	20%

SECOND SCHEDULE

PROCESSED TIMBER (AIR DRIED)

Species	Export Levy
Odum	15%
Afromosia	30%