**FORESTRY REVENUE GENERATION PROCEDURE**

**Forestry Activities Covers six (6) Zones of the State and the Headquarters. The Zones includes;**

1. Ife Zonal Forestry Programme Office
2. Ilesa Zonal Forestry Programme Office
3. Iwo Zonal Forestry Programme Office is divided into Ikire Charge Office and Iwo Charge Office
4. Ikirun Zonal Forestry Programme Office
5. Ede Zonal Forestry Programme Office
6. Osogbo Zonal Forestry Programme Office.

**Forestry Department Activities Cover Free Areas And Forest Reserve Areas**

The free Areas include all the Local Government Areas of the State which belongs to individuals in each Community. In other words, free areas are areas outside the Forest Reserves.

1. **Inside Forest Reserves**

Registered Timber Contractors enter into Forest Reserve and scout for indigenous tree species and pay N10,000 per Lorry. The payment is made before going into the reserve. The logs are hammered at the designated control posts where copies of the payment receipts are verified. Payments are made at commercial banks approved by the Government for that purpose.

1. **Plantation Thinning**

Thinning of merchantable exotic tree species (*Gmelina* and *Teak*) from the plantation inside Forest Reserves is another major source of revenue. The registered Contractor would apply for a maximum number of hundred (100) stumps per allocation. The officials of the Department would ascertain the number of stumps on ground and file in a report. The final decision would be taken based on the report. The tariff for Teak *(Tectona grandis)* is

N6,000 per stump while *Gmelina arborea* is N4,000 per stump. The Contractors is expected to meet the following conditions:-

1. present tax clearance certificate for the past three years;
2. Must be a registered Timber Contractor with Property Hammer number renew for the current year.

3. **Outside Forest Reserve**

The registered tree-taker leads the Forest Guard for the beat Jurisdiction to the spot where the tree is located with consent of the owner obtained. The officer would identify the tree and ascertain whether it is merchantable to fell or not. Based on this recommendation, the Tree Inspection Certificate (TIC) would be issued. Subsequently the Contractor would present the TIC to the revenue officer who would align them with the amount of revenue to pay according to the approved tarriff with the Revenue Code. Issuance of permit would be subject to presentation of evidence to payment.

**4 Evacuation Schedules**

This is the levy collected for movement of Flitched Planks from one town to another. The amount charged according to the tariff is based on the size of vehicle, (or trucks used.

5 Interstate Wood Transportation

This is the levy collected for movement of planks from one State to the other. The amount charged according to the tariff is based on the size of vehicles (or trucks) (find attached tariff)

6 **Registration Renewal and of Processing Materials**

Processing machines used in the wooden industries are band saw (sawmills), circular machine, planning machine, and power saw rates for registration and renewal of each machine listed above can be found in the approved tariff.

**7 Property Hammer**

This is the instrument issued by the Government for licensed contractors. The contractor pays for registration in the first year and then renewal fee on annual basis according to the approved tariff.

**8 Minor forest Produce:**

Minor forest produce are the non-timber products derived from the forest. They include charcoal bamboo, etc. The tariff contains the details of the revenue.

**9 Taungya Farming**

Taungya farmers are accommodated in the reserves to help in regeneration of degraded forest lands. They are only allowed to cultivate arable crops. Revenue is generated from them in form of renewal fee at the rate of N2,500/acre/annum according to the approved tariff.

10 **Offences**

Levies on forest offences are charged according to the approved tariff (Tariff attached).

11 **Hammering Fee on Private Plantations**

Every registered contractor who desires to fell and evacuate exotic trees (i.e. *Teak* and *Gmelina)* in free areas would approach the officer in charge of the Jurisdiction. Upon inspection of the plantation, the officer submits his report to the Zonal Forestry Programme Officer who makes recommendation to the Director for approval.

After the Director’s approval, the Contractor is expected to produce evidence of payment of N1,500 per stump according to the tariff.

**FORESTRY REVENUE CODES**

1 4020166 - Forest Offences and fines

2 4020237 - Interstate Wood Transportation

3 4020244 - Property Hammer Reg/Renewal

4 4020269 - Application for Hammer

5 4020348 - Outside Forest Reserve

6 4020349 - Minor Forest Produce

7 4020350 - Evacuation Schedule

8 4020351 - Hammering fees on Private Plantation

9 4020352 - Application fee for flitching

10 4030058 - Sawmill Reg/Renewal

11 4030069 - Power saw Reg/Renewal

12 4030070 - Reg/Renewal of Planning/Circular Machine

13 4030072 - Enumeration/Registration of famers in Government Reserves

14 4040110 - Taungya farming

15 4020347 - Inside Forest Reserve

16 4040108 - Plantation Thining