

Advancing Free Trade for Asia-Pacific Prosperity

APEC Experts Group on Illegal Logging and Associated Trade (EGILAT)

Timber Legality Guidance Template for **Malaysia**

The purpose of this guidance template document is to provide APEC member economies with guidance on compiling the appropriate information for businesses and governments within the APEC region regarding timber legality laws and regulations in place in Malaysia. It follows from multiple discussions at EGILAT meetings in which it was recognised that it would be beneficial to compile the laws or regulations of APEC economies governing timber production and trade with a goal of supporting legal timber trade between APEC members.

[Note: This document should reflect the laws or regulations that are in place within each APEC economy. Where a particular element of this document is not relevant to an economy, it does not need to be completed.]

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1.0 OVERVIEW OF TIMBER LEGALITY IN MALAYSIA

Malaysia covers an area of about 33 million hectares consisting of 3 regions: Peninsular Malaysia, the state of Sabah and Sarawak. Malaysia regards its natural forest resources as an important and valuable resource that contributes significantly towards the economy and environmental well-being. As such, Malaysia is committed to ensure at least 50% of her land area remains as forest and adhered to the Principle of Sustainable Forest Management (SFM). In addition, Malaysia encourages SFM through forest certifications that among others include the Malaysian Timber Certification Scheme (MTCS), Programme for the Endorsement of Forest Certification (PEFC) and other internationally recognised scheme. These schemes continuously support the trade in timber and timber products that use wood originating from sustainable and legal sources that take into account the environmental, social and economic aspects of SFM. Generally, there are three categories of forest: Permanent Reserved Forest (PRF)/ Permanent Forest Estates (PFE)/ Forest Reserve (FR), state land forest and alienated land. The management of the forestry sector is governed under the National Forestry Policy and laws, which has stringent forest laws and regulation to monitor and enforce forest related activities.

In Peninsular Malaysia, the Forestry Department Peninsular Malaysia (FDPM) and respective state forestry departments are responsible for the management of PRF. The state forestry departments have control over the removal of timber from state land and alienated land forest. This is regulated by the National Forestry Act 1984 and guided by the National Forestry Policy 1978 (revised 1992). The Malaysian Timber Industry Board (MTIB) is the licensing authority for Peninsular Malaysia in issuing export and import licence for timber and timber products.

In Sabah, the Sabah Forestry Department (SFD) is responsible for forest management, control of harvesting operations, royalty payment requirements as well as issuance of export and import licence in line with the Forest Enactment 1968, Forest Rules 1969, Forest (Timber) Enactment 2015 and Forest (Timber) (Registration) Regulations 2017.

In Sarawak, the Forest Department Sarawak (FDS) is responsible for forest management. This is regulated by the Forests Ordinance, 2015 (Cap. 71). Harwood Timber Sdn. Bhd. (HTSB) is an appointed agency to endorse all movement of timber throughout the state and including timber for export. Sarawak Timber Industry Development Corporation (STIDC) is the authority to issue timber mill license as well as export and import licences for timber and timber products in Sarawak.

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MTIB, SFD and STIDC are the respective licensing authorities for Peninsular, Sabah and Sarawak for issuing export and import licences for timber and timber products, as provided for under Schedule 2 of the Customs (Prohibition of Exports) Order 2023 and Customs (Prohibition of Imports) Order 2023. For timber products listed by the Convention of International Trade in Endangered Species of Wild Fauna and Flora (CITES), a CITES export or re-export permit issued by MTIB for Peninsular, SFD for Sabah, and Sarawak Forestry Corporation (SFC) for Sarawak, can be considered as having fulfilled the applicable domestic and CITES requirements.

2.0 WHICH LAWS REGULATE TIMBER HARVESTING AND EXPORTATION IN MALAYSIA?

2.1 Peninsular Malaysia

2.1.1 Timber harvesting

- National Forestry Act 1984 [Act 313];
- Forest Rules of the respective States; and
- Environmental Quality Act 1974 [Act 127] Section 34A, Environment Quality (Prescribed Activities) (Environmental Impact Assessment)
 Order 1987, Item 1 of Schedule.

2.1.2 Timber processing

(a) Timber and timber products (excluding furniture and components, pulp and paper products)

- Wood Based Industries Enactment of the respective States; and
- Wood Based Industries Rules of the respective States.

(b) Furniture and components

- Industrial Co-ordination Act 1975 [Act 156];
- Wood Based Industries Enactment of the respective States;
- Wood Based Industries Rules of the respective States; and
- Customs Act 1967 [Act 235].

(c) Wood pulp and paper products

- Industrial Co-ordination Act 1975 [Act 156];
- Wood Based Industries Enactment of the respective States;
- Wood Based Industries Rules of the respective States;
- Customs Act 1967 [Act 235]

2.1.3 Export of timber and timber products

(a) Products under Customs HS code 44, 47, 48 and 94

- Customs Act 1967 [Act 235], Customs (Prohibition of Exports)
 Order 2023; and
- Malaysian Timber Industry Board (Incorporation) Act 1973 [Act 105].

(b) Convention on International Trade in Endangered Species of Wild Flora and Fauna (CITES) listed timber species

- Customs Act 1967 [Act 235], Customs (Prohibition of Exports)
 Order 2023;
- Malaysian Timber Industry Board (Incorporation) Act 1973 [Act 105]; and
- International Trade in Endangered Species Act 2008 [Act 686].

2.2 Sabah

2.2.1 Timber harvesting

- Forest Enactment 1968 (Section 15, 24,28(A);
- Forest Rules 1969, Rule 12 (3);
- RIL Operation Guide Book-Code of Practice For Harvesting in Sabah;
- Environment Protection Enactment 2002; and
- Wildlife Protection Enactment 1997 (Section 38).

2.2.2 Timber processing

(a) Timber and timber products (including furniture, pulp and paper products)

- Forest Enactment 1968, Section 42 (e);
- Forest Rules 1969, Rule 19(1);
- Industrial Co-ordination Act 1975 [Act 156]; and
- Licensing Guidelines for the Wood-Based Industry in Sabah-Version 2, 2012.

2.2.3 Export of timber and timber products

(a) Timber and timber products under Customs HS code 44, 47, 48 and 94

- Customs Act 1967 (Act 235), Customs (Prohibition of Exports)
 Order 2023;
- Forest Enactment, 1968; and
- Forest Rules, 1969.
- Forest (Timber) Enactment 2015.
- Forest (Timber) (Registration) Regulations 2017.

(b) CITES-listed timber species

- Customs Act 1967 [Act 235], Customs (Prohibition of Exports)
 Order 2023; and
- International Trade in Endangered Species Act 2008 [Act 686].

2.3 Sarawak

2.3.1 Timber harvesting

- Forests Ordinance, 2015 (Cap. 71);
- Forest Rules, 1962;
- Wild Life Protection Ordinance, 1998 (Cap.26); and
- Natural Resource and Environment (Prescribed Activities) Order, 1994.

2.3.2 Timber processing

- Forests Ordinance, 2015 [Cap 71];
- Sarawak Timber Industry Development Corporation Ordinance 1973;
- Sarawak Timber Industry (Registration) Regulations, 2008; and
- Industrial Co-ordination Act 1975 [Act 156].

2.3.3 Export of timber and timber products

- Customs Act 1967 [Act 235];
- Customs (Prohibition of Exports) Order 2023;
- Sarawak Timber Industry Development Corporation Ordinance 1973;
- Sarawak Timber Industry (Registration) Regulations, 2008;
- The Timber Grading Regulations, 2008; and
- Wild Life Protection Ordinance, 1998 (Cap.26)

3.0 HOW DO TIMBER HARVESTING LAWS OPERATE IN MALAYSIA?

3.1 Peninsular Malaysia

3.1.1 Harvesting and transportation regulations

FDPM and state forestry departments are responsible for the management of the PRF of the various states within the Peninsular.

Any company or person wishing to harvest and remove timber from a PRF and State land forest needs to have a valid harvesting licence issued by state forestry departments upon approval by State Authority. A licencee pays all premiums, royalty, forest development cess and other charges payable in respect of the licence and the harvested timber before claiming ownership of the timber from the licenced area.

Any company or person wishing to remove timber from an alienated land forest needs to have a valid removal licence issued by state forestry departments upon approval by State Authority. A licence pays all royalty, forest development cess and other charges payable in respect of the licence and the harvested timber before removing of the timber from the licenced area.

Felled logs are inspected for payment of royalty and forest development cess at the Forest Checking Stations (FCSs). These are manned by the State Forestry Departments' officials, upon which a Removal Pass (RP) (Attachment 1) is issued for each lorry load. The RP carries a record of the type/species, volume of produce, and the royalty and forest development cess payable. The licensee must ensure that all logs transported from the designated FCSs to the mills are accompanied by a RP or Exchange Removal Pass (ERP) (Attachment 2). An ERP is issued by the State Forestry Department concerned in cases where the load has been inspected during transit or for a load transported from one mill to another.

The quantity of logs received by the mills as recorded in the RP/ERP will also be kept and maintained by the mills. The mills are required to keep a log book containing information on logs stored and processed in these mills.

The custodians of the RP/ERP are the primary processing mills (that is, the sawmills and plywood mills). Value-added processing mills, which usually source their timber supplies from primary processing mills, do not possess a RP/ERP.

3.1.2 Prohibition and restrictions of harvesting

A total of thirty-two (32) timber species have been identified by the state forestry departments to be retained in PRF. A licensee must observe that these identified species are retained during harvesting the licenced area within PRF managed under SFM. The list of species to be retained in the PRF is at **Attachment 3**.

This requirement has been incorporated into timber harvesting practices as a means to promote socially-friendly harvesting practices as well as to mitigate the deterioration of biodiversity and the environment. These species, the majority of which are wild fruit trees, are important food sources for the aborigines/indigenous people as well as animals.

However, the requirement to retain these species is not applicable to logs harvested from state land and alienated land. Thus the availability of any of these species in the market shall not necessarily be construed as illegal as these timbers will have undergone the due process of controls administered by the state forestry departments.

The issuing of an export permit by MTIB demonstrates that these timbers have complied with the relevant legal requirements. In the case of furniture and other timber products made using any of these species (for which an export permit from MTIB is not required), the declaration in Customs Export Declaration Form (K2) (Attachment 4) will demonstrate compliance with the relevant legal requirements.

3.1.3 Statutory charges

(a) Harvesting charges

The National Forestry Act 1984 [Sections 60, 61 & 75] and the State Forest Rules (Rules 22 & 23) stipulate the statutory charges that need to be paid by a licensee to obtain a harvesting licence for the extraction of logs.

A licensee pays all premiums, royalty, forest development cess and other charges payable in respect of the licence and the harvested timber before claiming ownership of the timber from the licenced area.

(b) Export cess

An exporter of timber and timber products listed in **Attachment 5** must pay the necessary export cess, as provided for in Section 20 of the Malaysian Timber Industry Board (Incorporation) Act 1973.

3.1.4 Indigenous peoples' rights

Under the Aboriginal People Act 1954 (Act 134), the State Authority must ensure that areas gazetted as Aboriginal Reserves and Aboriginal Areas are excluded from the areas to be planned for harvesting except after consulting with the Director General of Orang Asli Affairs and in granting any such licence it may be ordered that a specified proportion of aboriginal labour be employed.

3.1.5 Production and manufacturing of Rubberwood products

Rubberwood (*Hevea brasiliensis*) is produced from logs harvested from rubber plantations which are planted for latex production. The trees are usually felled when their life span for the production of latex (at about 20 years) is no longer economical and replanting is necessary. Rubberwood is now being widely used for the manufacture of a variety of products and is considered an environmentally-friendly green product which is from wood residues from rubber smallholding/estate.

Commencing on 1 January 2022, MTIB is officially no longer issuing Statement of Legality for Rubberwood. Instead, selected timber and timber products are issued with the certificate of Malaysian Timber Legality Assurance System (MYTLAS). MYTLAS Certificate is the official document which certifies that the production of rubberwood and rubberwood products are from legal source. Further details are at paragraph 4.1.4.

3.2 Sabah

3.2.1 Harvesting and transportation regulations

SFD is responsible to manage forests and regulate forestry activities in state of Sabah.

In order for an organisation or company to obtain the right to harvest in Sabah, the organisation or company shall obtain an approval of harvesting rights for the specified area, which shall not include areas with Native Customary Rights.

For harvesting on an alienated land, an organisation or company shall have a valid land title or a letter of confirmation on the status of the land application from the Assistant Collector of Land Revenue as well as a receipt of payment of land premium.

Prior to issuing a harvesting licence, the organisation or company shall obtain a letter of approval from the Natural Resources Office (NRO) for issuing a valid harvesting licence or coupe permit by SFD. Harvesting licence can be in a form of Sustainable Forest Management Licence Agreement (SFMLA) or Long Term Licence Agreement (LTL) (Attachment 6), Form I Licence (Attachment 7), or Form IIB (Attachment 8) in the case of timber from alienated land.

At FR, the SFMLA/LTL licensee shall have an approved Forest Management Plan (FMP) and Annual Work Plan (AWP) containing maps and description of the areas and types of operations to be carried out during the year and approved by SFD. In addition, the licensee shall have a Comprehensive Harvesting Plan (CHP) developed by a registered CHP contractor containing the total and net production areas; harvesting volumes, diameter, limits, species and protected areas approved by SFD and the CHP shall comply with the Reduced Impact Logging (RIL) Operation Guide Book requirements for harvesting and operations (roads, skid trails and log landings density and location, harvestable tree marking and stream buffer zones identification).

Apart from above, Sabah exercises various controls over timber harvesting operations depending on the land status. For timber extracted from a licence involving FR, state land and alienated land, all licensees must adhere to the conditions stipulated in the licence conditions:

- (i) A licensee must register a Property Hammer Mark (PHM), with the PHM stamped at the end of each log produced.
- (ii) A licensee must incise each extracted log with a serial number.
- (iii) A logging contractor must be registered with the SFD prior to commencing operations.

For an area involving FR and state land, only a licenced area is allowed for timber harvesting. For alienated land, timber can be felled for land clearance for agricultural purposes as the land is an alienated land, but no timber can be removed without royalty payment and with proper markings and thereafter issuance of Form IIB licence.

For timber extracted from FR, additional harvesting control is imposed on the employment of RIL. The operation will be guided by the approved CHP.

Among other harvesting operation controls include:

- The requirement to prepare daily harvesting records;
- Submission of Quarterly Logging Progress Report and Closing Inspection Report; and
- Prohibition of timber harvesting in steep slopes (25° and above) and buffer zones as stipulated in the licence conditions.

3.2.2 Prohibition and restrictions of harvesting

The conditions of harvesting licence stipulate several protected species of timber that are prohibited from being harvested in FR or Natural Forest Management Areas (Attachment 9).

3.2.3 Statutory charges

(a) Harvesting charges

(i) Royalty payment

The requirement of royalty payment for all harvested timber is covered under Section 24C of the Forest Enactment 1968, and Rule 12 (1) of the Forest Rules 1969, that all logs to be transported to the final destination must be royalty paid first prior to leaving the licenced area or approved royalty assessment area.

The licensee must apply for royalty assessment for their logs to the District Forestry Officer (DFO) and shall include supporting documents

such as a Log Summary and Log List showing the timber species, log dimension and volume. The DFO will conduct field inspections and will verify the company's log list based on the Guideline for Measurement of Timber for Royalty Assessment and assess royalty payment based on the applicable royalty rates of timber.

Prior to the royalty assessment the following are checked:

- Logs bear a Property Hammer Mark;
- Logs bear a Forestry Department Inspection Mark; and
- All logs have a species symbol and serial number incised at both ends of the logs, and the logs' details and volume correspond to the company's log list and log summary volume.

Upon satisfaction of these procedural requirements, the company will pay royalty based on the assessment made by the DFO and a receipt of royalty payment will be issued.

Royalty paid logs will have the following documents or markings:

- Logs bear a Property Hammer Mark;
- Logs bear a Forestry Department Inspection Mark;
- Logs bear a Forestry Department Revenue Hammer Mark;
- All logs have a species symbol and serial number incised at both ends of the logs; and
- Timber Disposal Permit (TDP) (Attachment 10) which provide all
 the details of logs including: the license where the logs were
 extracted from; the serial number; log specifications by species;
 diameter and length; date of scaling; and reference of the royalty
 payment receipt.

(ii) Movement of Logs

Movement of timber is regulated by Rule 15(1) of the Forest Rules 1969, whereby all timber to be transported out must be accompanied by a RP (Attachment 11) upon payment of royalty to the state government, or a Transit Pass for the transportation of logs from the extraction area to the royalty assessment area. In addition, all logging trucks must also be registered with the SFD.

Prior to the transportation of logs to the final destination, the following are checked by the SFD:

- Logs bear a Property Hammer Mark;
- Logs bear a Forestry Department Inspection Mark;
- Logs bear a Forestry Department Revenue Hammer Mark;

- All logs have a species symbol and serial number incised at both ends of the logs; and
- All royalty paid logs are supported by TDP, which provide all the details of logs including the license where the logs were extracted from, the serial number, the logs' dimensions, and reference of the royalty payment receipt.

A RP (one per truck) will be issued upon satisfaction of all the above. The RP will indicate TDP numbers covered by the RP and the name of the receiving mill in the final destination.

Upon reaching the mill, logs and truck records and the RP are recorded in the log Arrival Book kept at the mill by the SFD, and the used RP is stamped as "Used Removal Pass".

(b) Export royalty

An exporter of round logs, timber and timber products, listed in **Attachment 12** must pay the relevant export royalty as provided for in the Forest Rules, 1969.

3.2.4 Indigenous peoples' rights

Community benefits and rights to occupy land and native users' right to forest resources are recognised, subject to the following requirements:

- Meeting legislative requirements covering customary rights relevant to forest harvesting activities including requirements covering the sharing of benefits and tenure rights.
- Meeting legislative requirements covering "free, prior and informed consent" in connection with the transfer of forest management rights and customary rights to the organisation in charge of the harvesting operation.
- Meeting legislative requirements that regulate the rights of indigenous people in relation to forestry activities. Other aspects that may need to be considered are land tenure, the right to use certain forest related resources or practice traditional activities on forest lands.

3.2.5 Production and manufacturing of Rubberwood products

Rubberwood (*hevea brasiliensis*) is produced from logs harvested from rubber plantations in stateland, alienated land and FR (Industrial Tree

Plantation Zone of the SFMLA). In the case of state land and alienated land, rubber trees are planted for latex production and, both latex and timber production for SFMLA. The trees are usually felled when their life span for the production of latex (approximately 15 to 20 years) is no longer economical and replanting is necessary.

The harvesting of Rubberwood logs from alienated land only requires the consent of the rubber smallholding or estate owner. SFMLA production of rubberwood logs however, is subject to the same requirements as those imposed on any other timber products from FR.

Irrespective of the source of Rubberwood logs, all logs are subject to the issuance of RP from the SFD to ascertain their legality. Rubberwood logs produced from alienated land in Sabah are royalty exempted if processed domestically, while Rubberwood logs produced from FR (Industrial Tree Plantation Zone of SFMLA) are subject to royalty payment.

3.3 Sarawak

3.3.1 Harvesting and transportation regulations

Timber harvesting in Sarawak shall mean the taking, felling or removal of timber, and is regulated under the Forests Ordinance, 2015 (Cap. 71) and Forest Rules [G.N.107/1953].

Under the Forests Ordinance, 2015 (Cap. 71), any person(s) who wish to harvest timber must first obtain a licence from the FDS.

FDS processes and approves the General Harvesting Plan (GP) which shows the layout and size of coupes, harvesting sequence, proposed road networks, camp sites, place of royalty marking, transit log pond and other general planning particulars for the entire licensed area.

Upon approval of the GP, the FDS will process and approve the Detailed Harvesting Plan (DP). The DP contains operational prescriptions at the coupe level, the layout of logging blocks, surveyed road networks, protected or conservation areas as well as the proposed harvesting method. Further pre-harvesting safeguards to ensure compliance with the approved GP and DP are provided by the need for the logging operators to apply for a *permit to enter coupe* (PEC). The PEC process requires verification of satisfactory ground compliance in terms of coupes and blocks boundary demarcation, preparation of topographical work

map, road alignment and construction, tree enumeration before the endorsement of blocks for felling.

A licensee is required to register the company property mark with the Director of Forests as required under Rule 25 (1) of the Forest Rules [G.N.107/1953]. At the Forest Landing a licensee will do the following:

- Mark both ends of each log with his registered property mark;
- Scale and grades each log (determines the log volume);
- Affix a Log Production Identity (LPI) tag to each log; and
- Submit log details in the Daily Production Return (DPR) to FDS.

FDS checks to ensure that harvesting operations have taken place within approved areas in compliance with Forest Timber Licence (FTL) terms and conditions, and that the licensees use only approved LPI numbers. FDS checks and verifies the DPR information and uploads this into the Sarawak Logs Tracking and Forest Revenue System (REVLOG). REVLOG is a custom-build ICT tool and network application used in Sarawak to monitor and control the movement of timber and collecting the statutory charges. The licensee then moves the timber to the Place of Royalty Marking (PoRM)/Forest Checking Station (FCS) for royalty assessment and/or inspection.

A licensee shall apply for royalty assessment of their timber by submitting a Log Specification Form (Royalty Assessment) and Log Specification Summary (LSS) for timber that have been DPR captured in REVLOG. FDS will conduct the royalty assessment of the logs by embossing the state government hammer mark 'JH' at both ends of the timber.

At the PoRM/FCS, FDS will issue the RP (Royalty) (Attachment 13) / Royalty Certificate (Attachment 14) for timber that have been assessed for royalty and dues paid to the state government. The RP (Royalty) / Royalty Certificate shall be used to demonstrate the legality of timber harvesting in Sarawak.

In the movement of timber, HTSB has been appointed by the State Government through the Director of Forests as an authorised agency for the purpose of discharging such functions as prescribed under Section 64(5) and 64(7)(a) of the Forests Ordinance, 2015 (Cap 71).

HTSB will conduct a physical inspection of the royalty assessed timber from PoRM and subsequently issue the Endorsement Clearance Certificate (ECC) (Attachment 15) and the Shipping Pass (SP) / Land Transportation Pass (LTP). This is then followed by FDS issuing the RP

(transit) (Attachment 16) before the timber are transported from the PoRM/FCS to either a mill or export point.

For timber that are to be exported, there is a further physical inspection carried out at the export point by HTSB followed by the issuance of the Export Clearance Certificate (ExCC) (Attachment 17). FDS then issues a RP (Transit) for export (Attachment 18), and STIDC issues the export licence. All documents must be in place before the Royal Malaysian Customs Department (RMCD) gives the port clearance for export.

3.3.2 Prohibitions and restrictions of harvesting

Totally protected plants and protected plants are two different categories of plants stipulated in Part I and Part II of the Second Schedule of the Wild Life Protection Ordinance, 1998 (Cap. 26) (Attachment 19).

The harvesting of timber is totally prohibited in Totally Protected Areas (TPA) such as National Parks, Nature Reserves and Wild Life Sanctuaries as stated in the National Parks and Nature Reserves Ordinance, 1998 (Cap.27) and the Wild Life Protection Ordinance, 1998 (Cap. 26).

A written permission from the Controller of Wild Life is required to collect or harvest any totally protected plants for scientific or educational purposes, failing which it is an offence under Section 30 (1) of Wild Life Protection Ordinance, 1998 (Cap. 26).

As for protected plants, harvesting is allowed in accordance with the terms and conditions of a licence issued by the Controller of Wild Life, failing which it is an offence under Section 30 (2) of the Wild Life Protection Ordinance, 1998 (Cap. 26).

3.3.3 Statutory charges

A licensee is required to deposit a security, guarantee or bond with the state government within a specified time upon the issue of the licence as indicated in the licence conditions.

Section 45(1), 46(1), 47(1), 48(1) and 48(2) of Forests Ordinance, 2015 (Cap 71) requires a licensee to pay royalties, premiums and fees payable to the state government for timber harvested from the licenced area.

3.3.4 Indigenous peoples' rights

Under the Second Schedule of the FTL, lands subject to Native Customary Rights (NCR) are excluded from the licenced area. However, these areas may be allowed to be harvested with prior consent of the NCR land owners and subsequent approval of the Director of Forests.

In addition, under the Forests Ordinance, 2015 (Cap. 71), at the request of a community, the State can constitute any State land to be a Communal Forest (CF). The constitution of the CF falls under Part III Chapter 2 of the Forests Ordinance, 2015 (Cap. 71) which means making state land into a CF after fulfilling the due process. The community may take any forest produce from this area for their own domestic use.

4.0 LICENCES, PERMITS AND CERTIFICATION SCHEMES

4.1 Peninsular Malaysia

4.1.1 Export permit

(a) Timber and timber products under Customs HS code 44 and 94

Any company or person engaged in the export of timber and timber products falling under HS Codes 44 and 94 must register with MTIB. Registered companies or persons are issued with Certificates of Registration (Attachment 20), renewable annually. Registered companies are allowed to export these products upon obtaining an Export Permit from MTIB.

The Second Schedule of the Customs (Prohibition of Exports) Order 2023 lists the timber and timber products that require an MTIB-issued Export Permit (Attachment 21) prior to an export.

(b) Timber and timber products under Customs HS Code 47 and 48 (pulp and paper products)

Exporters of products under HS Codes 47 and 48 must make an appropriate declaration using Customs Export Declaration Form 2 (Attachment 4) and submit to RMCD for export clearance.

4.1.2 Import permit

The Second Schedule of the Customs (Prohibition of Imports) Order 2023 lists products for which an import permit from MTIB is required for importation into Peninsular.

In addition, importation of logs, baulks, sawntimber, plywood, fibreboard and chipboard/particleboard (Customs HS Code of 4403, 4407, 4410, 4411 and 4412) products requires the submission of following documents:

- (a) CITES permit/certificate (if related to scheduled species of timber); and
- (b) copy of the Certificate of Origin, including any one of the legality documents from exporting economy, as follows:

- (i) Forest Law, Enforcement, Governance and Trade (FLEGT) licence; or
- (ii) Certificate issued by a recognised timber certification body;or
- (iii) Certificate of Voluntary Legality Scheme; or
- (iv) Any legality document issued by any recognised agency / corporation / industry association; or
- (v) Self-declaration documents by the exporter with endorsement by the authorities of the exporting economy;
 or
- (vi) Copy of the Customs Export Declaration from exporting economies.

For other timber products, an importer is required to make an appropriate declaration in Custom Import Declaration K1 (Attachment 22) and seek clearance from RMCD prior to import.

4.1.3 Trade in CITES-listed timber species

Export, import and re-export permits (Attachment 23) is required for CITES-listed timber species.

4.1.4 Certification/legality verification scheme

(a) Malaysian Timber Certification Scheme (MTCS)

MTCS is a voluntary domestic certification scheme operated by the Malaysian Timber Certification Council (MTCC).

The MTCS provides independent assessment for sustainable forest management practices and audit of timber product manufacturers and exporters under chain of custody certification to ascertain that the timber products manufactured and exported are sourced from MTCS-certified forests. To ensure credibility, robustness and acceptance of the scheme amongst local and international stakeholders, MTCC strives to ensure MTCS's endorsement with PEFC remains updated and meets international requirements.

Forest management certification covers social, environment and economic aspects as stipulated in the MTCS ST 1002:2021 Malaysian Criteria and Indicators for Sustainable Forest Management (MC&I SFM).

The MC&I SFM is used for the certification of forest management of natural forest and forest plantations in Malaysia.

(b) Malaysian Timber Legality Assurance System (MYTLAS)

MYTLAS is the timber legality assurance system for Peninsular Malaysia which covers timber and timber products derived from logs harvested from natural forests and plantation forests whether in PRF, state land and alienated land. It also includes rubberwood from replanting operations and imported timber which complies with Peninsular Malaysia's import regulations. A total of 12 timber and timber products as listed in **Attachment 24** are covered in the scope of MYTLAS.

Legal timber is defined in specific terms by the compliance with all the relevant laws and procedures governing the entire supply chain from the forest, the processing mills and finally to the export point. The applicable laws and procedures are listed in MYTLAS. The laws are clustered under six Principles (P) as follows:

- P1 Right to harvest
- P2 Forest operations
- P3 Statutory charges
- P4 Other users' rights
- P5 Mill operations
- P6 Trade and customs

The control procedures under MYTLAS are guided by these six principles and each of these principles is supported by a number of criteria. Each criterion is elaborated in a table which indicates:

- the exact legislative reference relevant to the respective criterion, which must be complied with;
- the verification procedures to demonstrate compliance;
- the responsible implementing agencies; and
- the outputs of the verification procedures.

MTIB as the licensing authority is responsible to issue MYTLAS certificate for timber to be exported to European Union (EU) in accordance with the requirements of the Peninsular TLAS. Commencing 1 January 2022, MYTLAS issuance has been expanded to all economies. Implementation of MYTLAS involves close coordination between the licensing authority and the implementing agencies (state forestry departments, licensing authority, Department of Environment, Department of Agriculture, Department of Occupational Safety and

Health, Department of Labour, Social Security Organization, Department of Agriculture and RMCD).

An Implementing Agency Coordination Committee (IACC) meets regularly to coordinate, monitor and consider reports on the enforcement activities of the Implementing Agencies. The IACC will also recommend remedial actions on non-compliances and other necessary measures to effectively implement MYTLAS.

Apart of IACC, TLAS Advisory Group (TAG) has been established to ensure transparency and good governance. The TAG comprises members from civil society, industry, technical experts and representatives from key implementing agencies. TAG meets regularly to discuss reports submitted by the IACC on the overall implementation of MYTLAS including non-compliances, the need for remedial actions, addressing concerns and feedback from stakeholders, annual reports by the third-party auditor and reports on the enforcement activities of the implementing agencies.

4.2 Sabah

4.2.1 Exports licence

Any company or person engaged in the export of timber and timber products falling under these codes must be registered by SFD. Registered companies or persons are issued with a Exporter Registration Certificate (Attachment 25). Registered companies or persons are allowed to export timber and timber products with an Export Licence (Attachment 26) issued by SFD, upon satisfaction of all timber and timber products export requirements. For exportation of logs, exporters are required to seek prior written approval from Chief Conservator of Forest before an export licence may be issued.

The Second Schedule of the Customs (Prohibition of Exports) Order 2023 lists timber and timber products that require an export licence/permit from SFD prior to export. Under the Custom Act 1967 (Section 10), SFD officers are authorized by the Director General of the RCMD to issue an export licence/permit for every shipment of timber and timber products from Sabah.

Exporters of products under HS Codes 47 and 48 must make an appropriate declaration using Customs Export Declaration Form (K2) (Attachment 4) and submit it to RMCD for export clearance.

4.2.2 Import licence

All products listed in the Customs (Prohibition of Imports) Order 2023 require an Import Licence (Attachment 27) from SFD prior to their importation into Sabah. Any company or person engaged in the importation of timber and timber products listed under the Customs (Prohibition of Imports) Order 2023, must be registered by SFD (Attachment 28). Registered companies or persons are allowed to import timber and timber products with an import licence issued by SFD, upon satisfaction of all timber and timber products import requirements. For the importation of logs, it is a requirement that prior written approval from the Chief Conservator of Forests be obtained before an import licence may be issued.

For other timber products, an importer is required to make appropriate declaration in Custom Import Declaration K1 (Attachment 22) and seek clearance from RMCD prior to importation.

4.2.3 Trade in CITES-listed timber species

SFD is the Management Authority of CITES for timber products in Sabah and is responsible for the issuance of export, import and re-export permits for any timber species listed under CITES. The CITES Export, import and re-export permits is as **Attachment 23**.

4.2.4 Certification/legality verification scheme

The Sabah Timber Legality Assurance System has been developed in response to EU FLEGT programme by SFD. The Sabah TLAS spells out the rules and requirements that will be used to monitor whether applicable laws are met and timber can be traced through the supply chain. The system has been enforced in Sabah since 2009 by SFD in order to administer the TLAS on the local field.

The main objective is to combat and eradicate illegal timber trade and ultimately illegal logging, at the domestic and international scale in line with the vision and mission of the SFD. A third party independent auditor has been appointed by SFD to conduct field assessments based on the approved Standards and Procedures stated in the Sabah TLAS.

Apart from Sabah TLAS, the internationally recognized schemes such as MTCS, PEFC and Forest Stewardship Council (FSC) are widely used in the certification of forest management units (FMUs) in Sabah.

4.3 Sarawak

4.3.1 Export licence

Under Sarawak Timber Industry Development Corporation Ordinance 1973, it is a mandatory requirement for any persons or companies engage in or associated with the manufacture, sale and marketing (export and imports) of timber and timber products in Sarawak to be issued with Timber Industry Licence by STIDC.

Timber Industry Licence which has been issued to any persons or companies can be renewed on yearly basis. Licensed companies are allowed to export timber and timber products upon obtaining an export licence from STIDC.

The Timber Grading Regulations 2008 made under Section 24 of Sarawak Timber Industry Development Corporation Ordinance 1973 requires sawn timber for export to be graded and issued with Grading Certificate (Attachment 29).

Under the Customs Act 1967 (Section 10), STIDC officers are authorised by the Director General of the RMCD to issue an export licence for every shipment of timber and timber products from Sarawak. The export license for timber and timber products is endorsed by STIDC at the back of the Customs Declaration Form 2 (K2) (Attachment 30). The export licence is a document of proof of legal timber exported from Sarawak. The licence will only be issued after the legal compliance in the chain of timber harvesting process is fulfilled.

The Second Schedule of the Customs (Prohibition of Exports) Order 2023, lists the timber and timber products that require an Export Licence prior to an export.

For protected plants, the Form of Licence/Permit (Attachment 31), issued by the Controller of Wild Life for protected species, is a prerequisite document for STIDC to issue an export licence.

4.3.2 Import licence

Importers of timber and timber products are required to be issued with Timber Industry Licence by STIDC. To import logs, importers are

required to seek prior approval of log import quota from the Ministry of Natural Resources and Urban Development, Sarawak.

The Second Schedule of the Customs (Prohibition of Imports) Order 2023, lists products for which an import licence from STIDC is required for importation into Sarawak. The following documents are required for application of import licence:

- CITES Certificate (if applicable);
- Certificate of Origin (COO);
- Phytosanitary Certificate; and
- Any other relevant document, if any.

Every shipment of imported timber and timber products into Sarawak must have an import licence (Attachment 32) from STIDC and Customs Declaration Form 1 (K1) (Attachment 33) from RMCD. The consignment is subject to a physical inspection.

For logs, Removal Pass (Attachment 34) to be issued by STIDC before an importer is allowed to transport the logs to a mill.

4.3.3 Trade in CITES-listed timber species

For plant species listed under Appendices I and II of CITES, the CITES Certificate (Attachment 23) will be issued by the SFC. This certificate is also a prerequisite document for the issuance of an import and export licence by STIDC.

4.3.4 Certification/legality verification scheme

The Sarawak Timber Legality Verification System (STLVS) is the timber legality assurance system that has been in place for Sarawak which covers logs harvested from natural forests and manufacturing and trading of timber products in accordance to the existing state laws and regulations. The STLVS has been enhanced to allow for a third-party monitors and audit processes.

Legal timber is defined by the compliance with all the relevant laws and regulations governing the entire supply chain from the forest, the processing mills and the export points. The applicable laws are listed in the STLVS. The STLVS Standard is consist of six Principles (P), as follows, supported by a number of criteria:

Principle 1: Right to Harvest
Principle 2: Forest Operations
Principle 3: Statutory Charges
Principle 4: Other User Rights
Principle 5: Mill Operations
Principle 6: Trade and Customs

The Ministry of Natural Resources and Urban Development, Sarawak monitors the implementation of the STLVS by the various implementing agencies to ensure good governance.

Apart from STLVS, internationally recognized schemes such as MTCS and PEFC are widely used in the certification of FMUs in Sarawak.

5.0 LEGALITY OF TIMBER PRODUCTS MANUFACTURED IN MALAYSIA

5.1 Peninsular Malaysia

5.1.1 Traceability of domestic sources

Laws and regulations covering the supply of logs from domestic sources are explained in Section 3.1.

5.1.2 Traceability of import sources

Laws and regulations covering the supply of logs from import sources are explained in Section 4.1.

5.2 Sabah

5.2.1 Traceability of domestic sources

Laws and regulations covering the supply of logs from domestic sources are explained in Section 3.2.

5.2.2 Traceability of import sources

Laws and regulations covering the supply of logs from import sources are explained in Section 4.2.

5.3 Sarawak

5.3.1 Traceability of domestic sources

Laws and regulations covering the supply of logs from domestic sources are explained in Section 3.3.

5.3.2 Traceability of import sources

Laws and regulations covering the supply of logs from import sources are explained in Section 4.3.

6.0 WHO SHOULD I CONTACT FOR FURTHER INFORMATION?

6.1 Peninsular Malaysia



Malaysian Timber Industry Board (MTIB)

Level 13-17, Menara PGRM No. 8, Jalan Pudu Ulu, Cheras

PO Box 10887

50728 Kuala Lumpur, Malaysia
Phone : +603 9282 2235
Fax : +603 9285 1744
Website : www.mtib.gov.my

E-mail : legalitytimber@mtib.gov.my

6.2 Sabah



Sabah Forestry Department (SFD)

Locked Bag 68 90009 Sandakan Sabah, Malaysia

Phone : +6089-660811/242500

Fax : +6089-671303/672579

Website : www.forest.sabah.gov.my

E-mail : mcsg.sabah@sabah.gov.my

6.3 Sarawak



Sarawak Timber Industry Development Corporation (STIDC)

Wisma Sumber Alam, Petra Jaya P.O. Box 194, 93702 Kuching

Sarawak, Malaysia

Phone : +6082 - 473 004 Fax : +6082 - 441 169

Website : <u>www.sarawaktimber.org.my</u>

E-mail : stidc@pusaka.gov.my

7.0 ATTACHMENTS

No.	Document	Attachment
1	Removal Pass issued by the State Forestry Departments	1
2	Exchange Removal Pass issued by the State Forestry Departments	2
3	List of Species to be Retained in the PRF	3
4	Customs Export Declaration Form K2	4
5	List of Cessable Timber and Timber Products	5
6	Sustainable Forest Management Licence (SFMLA)/Long Term Licence Agreement (LTL) issued by SFD	6
7	Form I Licence issued by SFD	7
8	Form IIB Licence issued by SFD	8
9	List of Prohibited Species for Harvesting in FR	9
10	Timber Disposal Permit issued by SFD	10
11	Removal Pass issued by SFD	11
12	List of Royalty Payable Timber and Timber Products in Sabah	12
13	Removal Pass (Royalty) issued by FDS	13
14	Royalty Certificate issued by FDS	14
15	Endorsement Clearance Certificate (ECC) issued by HTSB	15
16	Removal Pass (Transit) issued by FDS	16
17	Export Clearance Certificate (ExCC) issued by HTSB	17
18	Removal Pass (Transit for Export) issued by FDS	18
19	List of Totally Protected Plants And Protected Plants: Part I – Totally Protected Plants Part II – Protected Plants	19

No.	Document	Attachment
20	Certificate of Registration issued by MTIB	20
21	Export Permit issued by MTIB	21
22	Customs Import Declaration K1	22
23	Export/Import/Re-Export CITES Permit	23
24	List of Timber and Timber Products covered in MYTLAS	24
25	Exporter Registration Certificate issued by SFD	25
26	Export Licence issued by SFD	26
27	Import Licence issued by SFD	27
28	Importer Registration Certificate issued by SFD	28
29	Grading Certificate issued by STIDC	29
30	Customs Declaration Form 2 (K2) endorsed by STIDC	30
31	Form of Licence/Permit issued by the Controller of Wild Life for Protected Species	31
32	Import Permit issued by STIDC	32
33	Customs Declaration Form 1 (K1)	33
34	Removal Pass for Imported Logs issued by STIDC	34

Attachment 1 Removal Pass issued by the State Forestry Departments

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Attachment 2 Exchange Removal Pass issued by the State Forestry Departments

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Attachment 3 List of Species to be Retained in the PRF

Scientific Name	Local Name	Purpose
Archidendron bubalirum	Kerdas	Fruit
Archidendron jiringa	Jering	Fruit
Durio zibethinus	Durian	Fruit
Mangifera indica	Mangga	Fruit
Baccaurea maingayi	Tampoi	Fruit
Baccaurea sumatrana	Tampoi	Fruit
Artocarpus rigidus	Temponek	Fruit
Dysoxylum sp.	Mersindok	Fruit
Nephelium lappaceum	Rambutan Hutan	Fruit
Garcinia artoviridis	Asam Gelugor	Fruit
Boucea macrophyla	Kundang Hutan	Fruit
Barringtonia sp.	Putat	Fruit
Sandoricum koetjape	Sentul	Fruit
Ardisia sp.	Mata Pelanduk	Fruit
Artocarpus heterophyllus	Nangka	Fruit
Aglaia sp.	Bekak	Fruit
Koompassia excelsa	Tualang	Depository of wild honey
Ficus spp.	Ara	Fruit
Mangifera longipetiolata	Machang	Fruit
Parkia sp.	Petai	Bean (Fruit)
Podocarpus sp.	Podo	Hill / Beach conservation
Dialium sp.	Keranji	Fruit

Scientific Name	Local Name	Purpose
Sterculia foetida	Kelumpang Jari	Seeds
Lithocarpus cyclophorus	Mempening Gajah	Fruit
Knema sp.	Basong	Fruit
Myristica sp.	Basong	Fruit
Sterculia parvifolia	Kelumpang	Fruit
Santiria laevigata	Kedondong Gergaji Daun Licin	Fruit
Castanopsis spp.	Berangan	Fruit
Irvingia malayana	Pauh	Fruit
Artocarpus integer	Cempedak	Fruit
Eugenas spp.	Kelat Jambu Laut	Fruit

Source: Forestry Department Peninsular Malaysia

Attachment 4 Customs Export Declaration Form K2

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		engikut Unit mi (Pr. based a Turiff Unit	36. Sebenar	37. Divartikan Gazetted JUMLAH/TOTAL	Total value RM	39, Kndar / Rote 44	D. Amaun/Amount RM	41. Jenis 42. Type 42.		43. Amaun/A
	No. Tarif Kasta on Custom	mi (Pr. bused s Tariff Unit	36. Sebenar Actuel	37. Divartikan Gazetted JUMLAHTOTAL UNTUK KEGUNAA	Total value RM , , , , , , , , , , , , , , , , , ,	45 52. Imming 15 6661 Die 16661 Di	D. Amaun/Amount RM	41. Jenis 42. Type 42. Type 42. Type 42. Type 42. Type 42. Type 44. Type 44		43. Amaun/A
	No. Tarif Kast on Custom	mi (Pr. bused s Tariff Unit	36. Sebenar Actuel	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 USE 52. Januals USE 53. Bayaras 53. Bayaras 54. Green Collection 55. Bayaras 56. Rev Collection	Duti / Cukai Kena Di RM Dia / Tas Provide -bayaran Lain hunges	41. Jenis 42 Type 42 46 Abayar RM RM		43. Amaun/A
	No. Tarif Kasts on Custom 47. Nama / Name 48. No. Kad Pengenala	mi (Pr. bused s Tariff Unit	36. Sebenar Actuel	37. Divurtikan Gazetted JUMLAH/TOTAL UNTUK KEGUNAA 51. Pengeluaran dari	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 45 52. Junia; 1 Junia; 2 Junia; 3 Junia; 3 Junia; 3 Junia; 3 Junia; 4 Juni	Dati i Cokai Kena Di ru. Ina Providira kayan Lain hanges Amanu Kena Dibay	41. Jenis 47. Type 46. Type 46		43. Amauur/Al RM
	No. Tarif Kasta on Custom	mi (Pr. bused s Tariff Unit	36. Sebenar Actuel	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 45 52. Junia; 1 Junia; 2 Junia; 3 Junia; 3 Junia; 3 Junia; 3 Junia; 4 Juni	Dati I Cokai Kena Di to Jias Awadida to Jasa Awadida Jayaran Lain Jayaran Lain Jayaran Lain	41. Jenis 47. Type 46. Type 46		43. Amaun/A
	No. Tarif Kastion Custom 47. Nama / Name 48. No. Kad Pengenala 49. Taraf / Status	an / Pasport / LC	36. Sebenar Actual	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 45 52. Junia; 1 Junia; 2 Junia; 3 Junia; 3 Junia; 3 Junia; 3 Junia; 4 Juni	Dati i Cokai Kena Di ru. Ina Providira kayan Lain hanges Amanu Kena Dibay	41. Jenis 47. Type 46. Type 46		43. Amauur/Al RM
	No. Tarif Kasts on Custom 47. Nama / Name 48. No. Kad Pengenala	an / Pasport / LC	36. Sebenar Actuel . I Passport No.	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 45 52. Junia; 1 Junia; 2 Junia; 3 Junia; 3 Junia; 3 Junia; 3 Junia; 4 Juni	Dati i Cokai Kena Di ru. Ina Providira kayan Lain hanges Amanu Kena Dibay	41. Jenis 47. Type 46. Type 46		43. Amauur/Al RM
	No. Tarif kast on Custom 47. Nama / Name 48. No. Kad Pengenala 49. Taraf / Status 50. Saya mengesahkan	an / Pasport / LC	36. Sebenar Actuel . I Passport No.	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 45 52. Junia; 1 Junia; 2 Junia; 3 Junia; 3 Junia; 3 Junia; 3 Junia; 4 Juni	Dati i Cokai Kena Di ru. Ina Providira kayan Lain hanges Amanu Kena Dibay	41. Jenis 47. Type 46. Type 46		43. Amauur/Al RM
	No. Tarif kast on Custom 47. Nama / Name 48. No. Kad Pengenala 49. Taraf / Status 50. Saya mengesahkan	in/ Pasport / LC	36. Sebenar Actuel . I Passport No.	JUMLAH/TOTAL UNTUK KEGUNAN 51. Pengeluaran dari, dibenarkan oleh	Total value RM 44 N RASMI / FOR OFFICIAL Opada Kawalan Kastam Removal from Customs	45 52. Jumlah Li 53. Bayaran 54. Jumlah Jona Ass 55. No Ass 55. No Ass 66. Manuscer	Dati i Cokai Kena Di ru. Ina Providira kayan Lain hanges Amanu Kena Dibay	41. Jenis 47. Type 46. Type 46		43. Amauur/Al RM

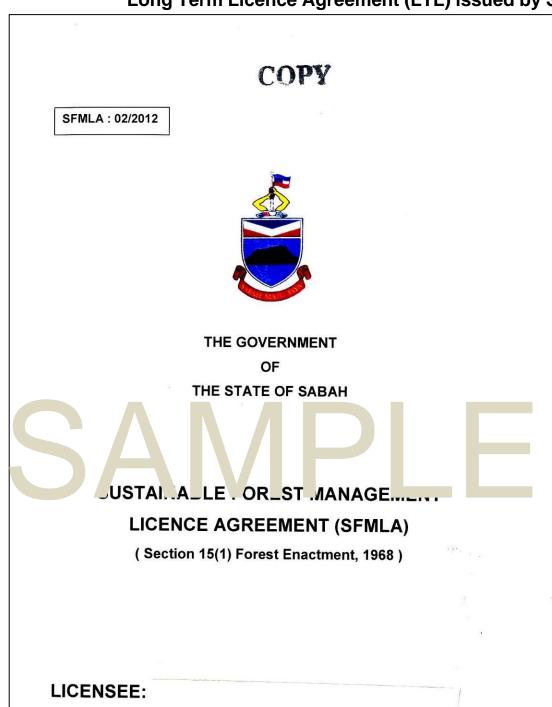
Attachment 5 List of Cessable Timber and Timber Products

No.	Products	Customs HS Code
1	Logs (including baulks and roughly squared) ¹	4403
2	Railways or tramway sleepers	4406
3	Sawn timber	4407
4	Veneer sheets	4408
5	Moulding	4409
6	Particleboard, Chipboard	4410
7	Plywood, veneered panel and similar laminated wood, blockboard	4412

¹As a policy, the export of logs from Peninsular is prohibited. However, special considerations may be given for specific cases administered under strict terms and conditions.

Source: MTIB

Attachment 6 Sustainable Forest Management Licence (SFMLA) / Long Term Licence Agreement (LTL) issued by SFD



Attachment 7 Form I Licence issued by SFD

LICENCE TO TAKE FOREST PRODUCE FORM I LICENCE NO: JP(TTO)082/98(F1) This licence authorises : of: to take, within the area specified below, and subject to the conditions specified hereinafter and annexed hereto and the provisions of the Forest Enactment 1968 and Forest Rules 1969, the following forest produce : ___ROUND LOGS ONLY Boundaries of area As delineated by a red or the in and r gistered OU Sc edule vi e FD . Co partment [o. : 77 , 773, 8 8, 809, Size of Area Approximately 11868.20 hectares Type of Land FOREST RESERVE (CLASS II) Locality SUNGAI AGISAN & SUNGAI SEBUDA (SAPULUT FOREST RESERVE) Forest Region/District : TAWAU/TIBOW Effective Date 06/10/1998 Date of Expiry 31/12/1999 Issued this _6 day of October, 1998. ACTING DIRECTOR OF FORESTRY/ AUTHORISED OFFICER (06/10/1998)

Attachment 8 Form IIB Licence issued by SFD

	JP 662254
KERAJAAN NEGERI SABAH, MALAYSIA. RESIT FORM IIB Forests Rules 1969 [Rule 3]	2B307688
LICENCE TO TAKE FOREST PROD PREPAYMENT OF ROYALTY	
Lesen untuk mengambil TIMBER FOR PROCESSING (licence to extract) dengan dibayar dahulu bagi cukai itu. (and prepayment of royalty) Lesen ini membenarkan (licence for) tempat tinggal SANDAKAN (address) memotong mengambil dan memindahkan barang hutan seperti ya (t, take and move forest products as shown below) Butir-Butir (details) SPECIES (BL) = 19 BATANG/25.02M3 X RM80.00/M3 DP NO 109183 (BILL, NO. SS121217247P) RT AT AM NO. 26778 = (50.04 F 26. F J JPHTI SDK 76 - (1(KLT.)) 33 BTH 2 .12 012 K UASAN = 14.7 EK 2 ST. ANAH : L 0. 35087 darr AN SEN Clam NDAK N da (from) (in) (control of the control of t	ang tersebut di sini Jumlah(RM) 2,001.60 0.00 0.00 0.00 0.00 0.00 0.00 0.0
(MYR)	
bayar RM2,001.60 (Amount) Perkataan: TUNAI Rujukan: TUNAI (mode) (reference)	
Tarikh: 26/12/2012 Bagi: 0114-SS-PKP DAERAH SANDAI (date) (for).	
	ngarah Perhutanan
(N.B. This form is an official receipt form of (Government)

Attachment 9 List of Prohibited Species for harvesting in FR

No.	Scientific Name	Local Name	Purpose
1.	Shorea macrophylla, Shorea gysbertinana, Shorea pinangah	All Tengkawang/Kawang species	Fruit
2.	All <i>Mangifera</i> species	All Asam family-Mangga or Macang Hutan	Fruit
3.	All <i>Durio</i> species	Durian	Fruit
4.	Triomma spp., Daryodes spp. and Santiria spp., except Canarium spp.	All Kedondong species	Fruit
5.	All Drancontomelon spp.	Sengkuang	Fruit
6.	All Lansium spp.	Langsat	Fruit
7.	All Bacaurea spp.	Tampoi,Rambai and Belimbing Hutan	Fruit
8.	All Artocarpus spp.	Terap, Buruni, Pulutan/Cempedak	Fruit
9.	All Nephelium spp.	Meritam	Fruit
10.	All Paranephelium spp.	Mata Kuching	Fruit
11.	Gonystylus bancanus	Ramin	Conservation
12.	All Aquilaria Malaccensis	Gaharu/Karas	Conservation (prohibited in Forest Reserves and state land, unless specified)
13.	All Koompassia excels	Mengaris	Depository of wild honey
14.	Eusideroxyln zwageri	Belian	Conservation
15.	Protoxylon malagangai	Belian Malagangai	Conservation
16.	Intsia palembanica and Sympetalandra borneensis	All Merbau species including Merbau Lalat	Conservation
17.	All Lithorcarpus spp.	Mempening	Conservation
18.	All Castanopsis spp.	Berangan/Chesnuts	Conservation
19.	All mangrove species	All mangrove species	Conservation-

No.	Scientific Name	Local Name	Purpose
			unless for use by Natives and Charcoal factories
20.	Any trees marked by the Chief Conservator of Forest for retention		
21.		Any trees from the genera stipulated in Schedule I - Forest Rules 1969, if the diameter is less than the minimum diameter prescribed unless marked for felling by the Chief Conservator of Forests.	Conservation
22.		All trees below 60cm dbh or above 120cm dbh unless authorized by the Chief Conservator of Forests for felling.	Conservation

All trees listed in 1 to 22 above are all prohibited from felling unless authorized by the Chief Conservator of Forests.

Attachment 10 Timber Disposal Permit issued by SFD

Coriginal Code Co	A A1 .	- 04				TRU			- ' -	12		-		
DISPOSAL PERMIT FOR ROUND LOGS	**	0.7							_		Orig	inal		
No. of Entries No. of Species Specie					(RI	JLE 15	(1))			CODE				
Serial No. No. Species Symbol CM CM CM CM CM CM CM C			I	DISPOSA	L PERM	IIT FO	RROL	JND LO	GS		10 3	21	5	5
Serial No. No. Species Symbol Species No. No. No. Symbol Sy	SEMLA	09/92 1	KG-11.05	1/00 Yks	105 (2)	C.67	312			No. of Entries				
Is hereby authorised to cut/extract/remove the following of Company/Contractor/Licensee) Itimber from the area(s) under the above-stated Licence/Permit. Dimensions	(License I	No (Coupe P	lormit No	7.07	70000	4	. 9 25		0		1 8	30	4	2
Serial No. No. Species Length (M) Diameters Symbol (M) CM (CM (CM (CM (CM (CM (CM (CM (CM (CM						is h	ereby au	uthorised t	to cut/e	extract/re	mov	e th	e fo	ollo
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Serial Log Species Symbol Cength Diameters Symbol Cength Diameters Symbol Cength Diameters Cength	timber fro	m the area(s) under th	ne above-s			rmit.		D (-			-		
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15	13								1			iank	Hi 22	
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Attachment 11 Removal Pass issued by SFD

SABAH, MALAYSIA
SAMPAI ASAL
FORM IV FOREST RULES, 1969 No. A 366527 (Rule 15)
SINORA SISPOSAL PERMIT FOR FOREST PRODUCE
s hereby authorise to
the following folest produce taken under Declare 1.
in the name of issued at Property of the name of issued at Property of the name of issued at iss
re. it ini amai empe ny pa a to
atity Species me sions Clas V ume Rate m3. 7 R ralty
Kuantiti Spesies Ukuran Kelas Apadu semeter padu RM sen
1561 MIXED 2535. DE MS
B19 -00 108: A1 863746-47
1933 4 - 347 9 14 803 442
19340
KA 2001#64P 4 17F3P RM 44, 901. 8F
PEJABAT PERHUTANAN DAERAH, KALABAKAN
Date
BAYARAN RP RM 877847
NO. FD RP COUR LOG 19 AND SU Authorise Officer
TANDA TUKUL (Pegawai Berkuasa)
PIC 021 (L) - 2009 SURIANSA KADIR (BSK)

Attachment 12 List of Royalty Payable Timber and Timber Products

No.	Wood Items	Customs HS Code
1	Fuel wood, wood in chips or particles; sawdust and woodwaste and scrap	4401
2	Wood charcoal	4402
3	Logs (including baulks and roughly squared) except those planted from alienated lands	4403
4	Railways or tramway sleepers	4406
5	Sawn timber	4407
6	Veneer sheets	4408
7	Moulding	4409
8	Particleboard, Chipboard	4410
9	Plywood, veneered panel and similar laminated wood, blockboard	4412

Attachment 13 Removal Pass (Royalty) issued by FDS

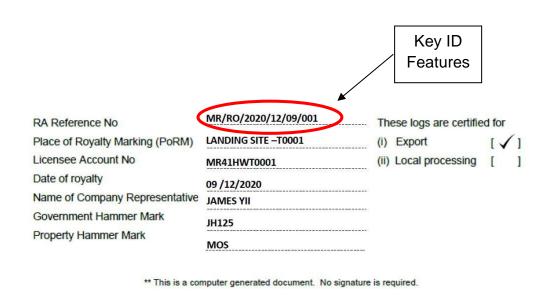
ROYALTY
REMOVAL PASS No. C 422608 FOR FOREST PRODUCE TAKEN UNDER LICENCE
(Issued under rule 22 of the Forest Rules) (This form must be surrendered to the Forest Officer or Customs Officer at the destination specified below). This pass authorizes (name of licensee)
to remove from Logging Blocks to Sg. Mas Camp A
by (te mode of) he
forest p. described slow, ken ut in cence to the second slow, ken
P o. Lugs Serias No. Species No. Of Pes Volume M3 III
BNO4204F37 T30 ACMG 991 193.3300 .1 (1-5) BKX
Senson American Report Comments of the Comment
CC. RFO, BINTULU.
CC. RETO, CONTIGUED.
Date of issue
Date of expiry

Attachment 14 Royalty Certificate issued by FDS

ROYALTY CERTIFICATE SAMPLE FOREST DEPARTMENT, SARAWAK ROYALTY CERTIFICATE FOR FOREST PRODUCE TAKEN UNDER LICENCE Issued under Forest Ordinance, 2015, Section 45 (1) T/0001 / T00011123AR (Licence No /Coupe Permit No) ABC SDN BHD is hereby authorised to cut/extract/remove (Name of Company/Contractor/Licensee) the following timber from the area(s) under the above-stated Licence/Permit.

Description of Forest Produce

Batch No	Log Serial No	Species	Quantity	Net Volume (m³)
MR01220A01	A0001 – A0037	ARAU	6	35.5063
11110122201101	710002 710007	EMPN	3	11.4137
		KAPX	6	19.3145
		KRXX	1	2.8066
		MRTX	20	76.4561
		RESK	1	3.4513
		Total	37	148.9485



Attachment 15 Endorsement Clearance Certificate (ECC) issued by **HTSB**



HARWOOD TIMBER SDN BHD

Company No. 132584-W (A wholly-owned subsidiary of STIDC)

ECC No:

ENDORSEMENT CLEARANCE CERTIFICATE FOR RESERVATION QUOTA LOGS

To:		epartment						
This i		that the following		n satisfactor	ly inspected a	t		
For de	elivery to_							
Deta	of the log	a as follow						
Lic	ence No.	Le Serial N		0.	Sp 2s	Pieces	Volu	/m2)
			474				_	
			+V-					
			Total					
For H	arwood Tir	mber Sdn Bhd:						
	Authorized S							

Attachment 16 Removal Pass (Transit) issued by FDS

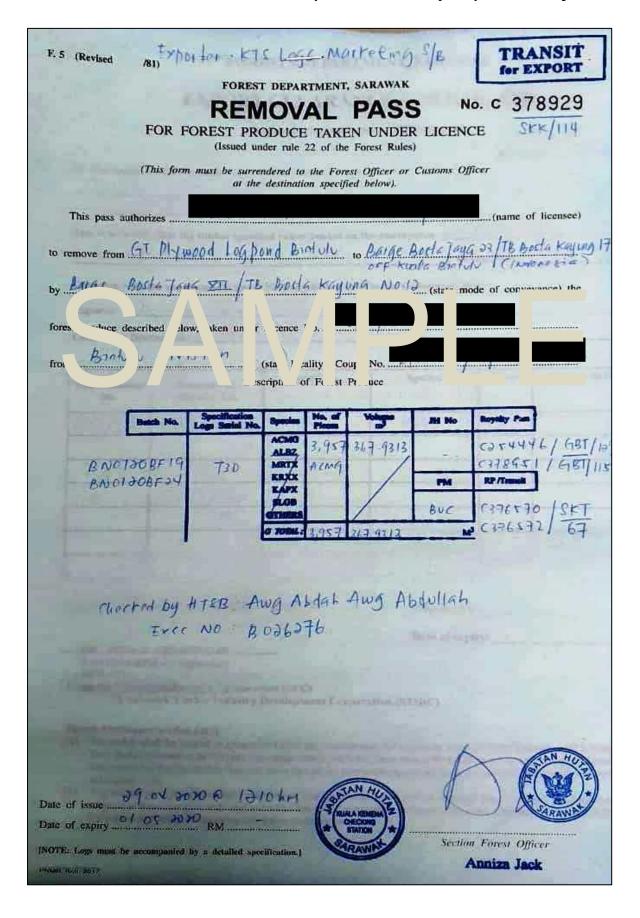
F. E (Kévised /81) TRANSIT
FOREST DEPARTMENT, SARAWAK REMOVAL PASS No. C 418722 FOR FOREST PRODUCE TAKEN UNDER LICENCE (Issued under rule 22 of the Forest Rules) (This form must be surrendered to the Forest Officer or Customs Officer at the destination specified below).
This pass authorizes
to remove from JANDING SITE T/3/82 to CDC BNP 1/POND, TUBAU.
forest readed described below, taken under Licence No
from 8=10G1 VOY 1 BACA LAND tate for it Col No
Betr No. L Ser No. W as MRs Volume M3 Royalty No. NO. 2007 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
4) (S(exerce) o) court c 41072/1UBM3
tor Orlinear September 1997 Control User Cody Land previous and some confidences for Resourced Proc. 1997 2028 Land previous Cody phone confidences for Resourced Proc. 1997 2028 2 6 APR 2028
To be the little of the little
REVLOG TRANSIT REF. NO. 84/00/20/04/26/017
coloic osco tubau.
Date of issue Date of expiry 02.05.2020 RM Section Forest Officer
[NOTE: Logs must be accompanied by a detailed specification.] Mohammad Medani PNMB, Kch. 2018

Attachment 17 Export Clearance Certificate (ExCC) issued by **HTSB**

	FOR	EST DEPART	ГМЕNT, SAF	RAWAK	Appendix 8
	EXPORT	CLEARA	NCE CER	TIFICA	TE
	(Under	Section 64 (7) (a)	of Forests Ordina	nce, 2015)	
					ExCC No: B 0000
To: The Master of	f Conveyance				
This is to contify t	hat the timber spee	ified below leaded	on the conveyence		
ins is to certify t	nat the timber spec	med below loaded	on the conveyanc		No:
Comply with the i	requirements under	Section 64(7) of F	orests Ordinance		
Country					
Timb	Removal F s	Seri o.	ecies	0000	1 ume (m3)
Lacare No.	(Royalty) No.	Seri Jo.	cies		
Issued by:			Date	of issue:	
			Date	of expiry:	
Aut	horised Signatory				
Copy to: i) Saraw	ak Forestry Corpor	ration (SFC)	and the comme		
ii) Saraw	ak Timber Industr	y Development Co	rporation (STIDC	.)	
Forests Ordinance a) No timber sha	Section 64(7)	uitted onto any acres	wance for expert con	removal from S	Sarawak until a certificate

- him certifying that the timber does not form part of the reservation quota referred to in subsection 1 (b).
- (b) The master of every conveyance carrying or towing timber for export or removal from Sarawak shall not leave or attempt to leave any port until and unless he has in his possession an Export Clearance Certificate to him by the person exporting or removing the timber from Sarawak.

Attachment 18 Removal Pass (Transit for Export) issued by FDS



Attachment 19 List of Totally Protected Plants and Protected Plants:

Part I – Totally Protected Plants Part II – Protected Plants

SECOND SCHEDULE

(Section 2(1))

PART I

TOTALLY PROTECTED PLANTS

Scientific Name
Common Name

1. All Rafflesia species
Bunga pakma
2. Dipterocarpus obloglofolius
Ensurai

PART II

PROTECTED PLANTS

Terentum merah

1. Shorea macrophylla Engkabang jantong 2. Shorea splendida Engkabang bintang 3. Shorea helmsleyana Engkabang gading 4. Shorea siminis Engkabang terendak 5. Shorea palembanica Engkabang asu 6. Shorea stenoptera Engkabang rusa 7. Shorea pinanga Engkabang langai bukit 8. Shorea ochracea Raw 9. All Ficus species Pokok ara 10. Sonneratia alba Perepat 11. Sonneratia caseolaris Pedada 12. Avincennia alba Api-api hitam 13. Avincennia lanata Api-api 14. Avicennia marina Api-api merah 15. Avicennia officinalis Api-api sudu

17. Koompassia excelsa Tapang
18. Koompassia malaccensis Menggris
19. Aetoxylon sympetalum Kayu gahru

16. Lumnizera littorea

20. Aquilaria beccariana Kayu gahru, engkaras (I)

33

WILD LIFE PROTECTION

Scientific Name Common Name 21. Aquilaria malaccensis Kayu gahru 22. Aquilaria microcarpa Kayu gahru 23. Didesmandra aspera 24. Casuarina equisetifolia Rhu laut 25. All Rhodedendron species Periok kera 26. All Nepenthes species -1 Orkid 27. All Orchidaceae species 28. Salacca magnifica 29. Johannesteysmannia altifrons Ekor buaya 30. Areca triadra Pinang Pinang 31. Areca jugahpunya Pinang 32. Pinanga mirabilis Pinang 33. Areca subcaulis 34. Licaula orbicularis Biris Tongkat ali, sengkayap 35. Eurycoma longifolia 36. Goniothalamus velutimus Kayu hujan panas 37. All Monophyllaea species lpoh 38. Antiaris toxicaria Ketiau 39. All peat swamp species of Madhuca 40. Calophy lanigerum Bintangor 41. Calophyllum teysmanii Bintangor Paku gajah, paku laut 42. Cycas rumphii 43. All epiphytic Lycopodium species Ekor tupai Riang, telinga gajah 44. All Begonia species 45. All Aeschynanthus species

Melebab

47. All species of plants listed in Appendices I and II of the Convention on International Trade in endangered Species of Wild Flora and Fauna (CITES), excluding those already listed in Part I.

46. All Cyrtandra, Didymorcarpus and species

Attachment 20 Certificate of Registration issued by MTIB

(i) Front Page

	MTIB A PERINDUSTRIAN PERAKUAN PENDAF	
INI ADALAH UNTUK MEM	PERAKUI BAHAWA	
		ari
telah didaftarkan sebagai:		
* Jenis Pendaftaran	Nombor Pendaftaran	Jenis Keluaran Kayu Diluluskan
mengikut Kaedah-Kaedah	syarat-syarat dan sekatan-seka	Malaysia tar n) 1991 bagi tempoh tan yang terkandung di dalam atau dah Perindustrian Kayu (Pendaltaran)
dilampirkan bersama-sam 1991,		
dilampirkan bersama-sam 1991. Fee yang telah dibayar:		
dilampirkan bersama-sam 1991. Fee yang telah dibayar: Nombor resit:		

(ii) Back Page

PEN	IBAHARUAN PE	HAROP	AN PENDAFIA	MILAN.
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Attachment 21 Export Permit issued by MTIB

LEMBAGA PERINDUSTR (Malaysian Timber Industry I	Board)	FOEN EVERORT	No. Permohonan: Application No.	
		ESEN EKSPORT		
MTB	E.	XPORT LICENSE	No. Pendaftaran MTIB	Registration No :
 Konsainor /Pengeksport (Nama dan Alama 	at) 6. Pelabu	ahan Pemunggahan/		kh Eksport/Date of Export
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	8. Negz	ara Asal / Country of	9. Negara Destinasi Terakh	ir / Country of Final Destination
	Origi	in	-	
			l	
		Manawang / Currency Code	1	
2. Konsaini / Pengimport (Nama dan Alamat)			Amount received / to be	
Consignee / Importer (Name and Address)		aran bagi barang telah / n diterima dari :/Payment.for	13. Insuran / Insurance	14. Tambang / Freight
	gon/	ds received to be recipied		
	from	AUSTRALIA	15. Nuai FOB / FOB Valu	ewik.
	16. Bera	Kasar / Gross Wt. (Kg)	17. Ukuran / Measurement	(m3)
			in the	
Cara Pengangkutan / Mode of Transport 1. Laut / Sea 2. Keretapi / Rail	Sa	ya mengesahkan ikrar / makh	umat ini benar dan lengkap	
 Jalan Raya / Road 4. Udara / Air Lain-lain (Nyatakan) / Others (Specify). 	1)	hereby certify that this declar	ation/information is true and	l complete
3. Lam-tam (rvyatasam) / Otivers (appecty)	18. Nam	na <i>/ Name :</i> Kad Pengenalan / Pasport / <i>I</i> (C / Passport No :	
	20. Jawa	atan Pemohon / Designation of	f Application :	
	21. Tari	kh / Date :		
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Attachment 22 Customs Import Declaration K1

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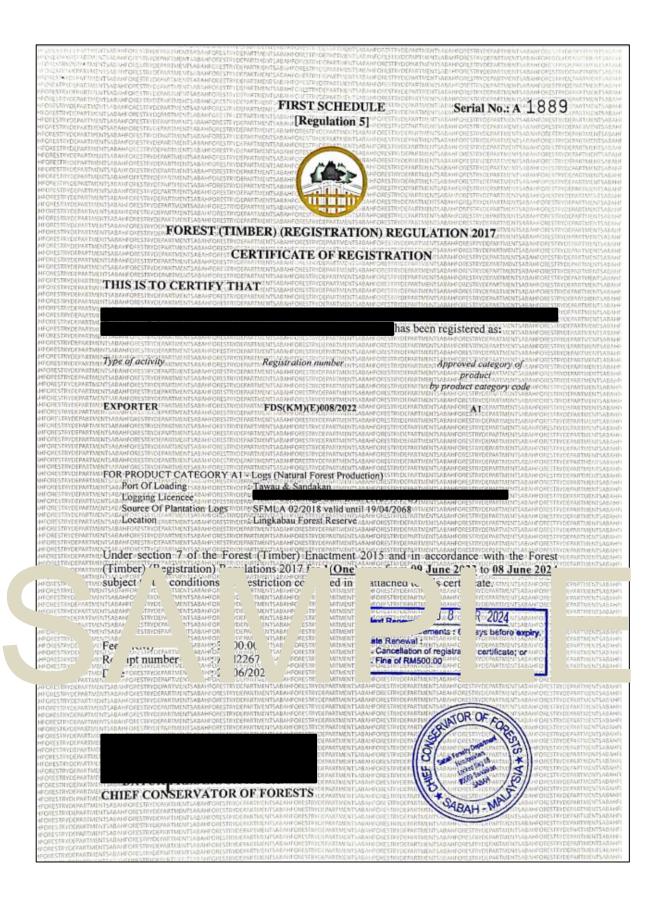
Attachment 23 Export/Import/Re-Export CITES Permit

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Attachment 24 List of Timber and Timber Products covered in MyTLAS

No.	Products	HS Code
1	Wood pallet	4401
2	Logs	4403
3	Railway sleepers	4406
4	Sawntimber	4407
5	Veneer	4408
6	Mouldings	4409
7	Particleboard	4410
8	Fibreboard	4411
9	Plywood	4412
10	Wooden frames	4414
11	Joinery products	4418
12	Wooden furniture	9403/30,40,50,60,90

Attachment 25 Exporter Registration Certificate issued by SFD



CONDITIONS AND RESTRICTIONS: Please refer to JPHTN/FIT 700-2/6/699/9 dated 05 July 2023 Product Code/s Description: : Round Logs (Natural Forest Production) PK. 1019 (L) - 2020

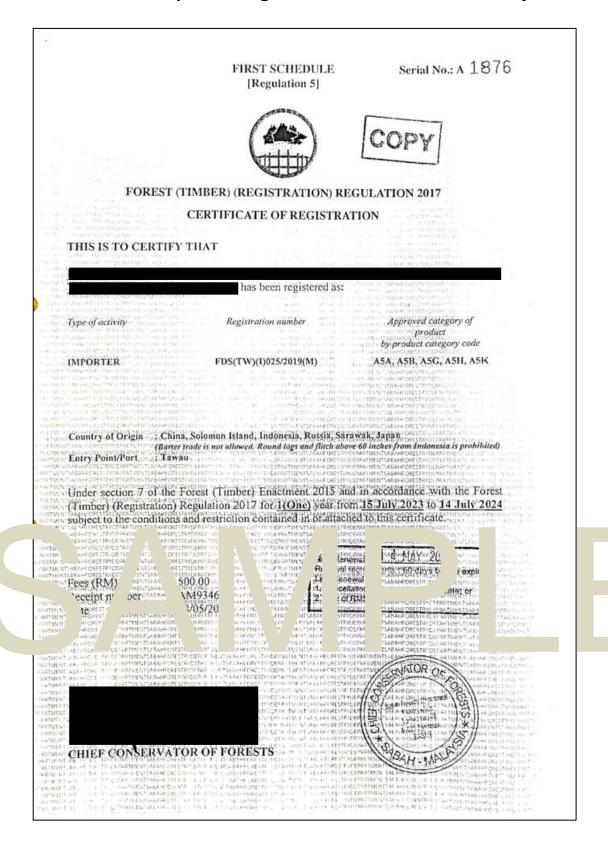
Attachment 26 Export Licence issued by SFD

Date Of Registration	10-Apr-2018	Serial No SOO	00257042018E
		DALL FORESTON NED ARTHERIT	
		BAH FORESTRY DEPARTMENT	
		DISTRICT FORESTRY OFFICE	
		EXPORT LICENSE	
	PART	(EXPORT INFORMATION)	
Export License Approval	SKN0257/2018	Validity Of License 24-A	Apr-2018
No Date Of Export	12-Apr-2018	LSC No (For logs only)	
Date Of Export		Validity Of MTTR's	
Port Of Loading	SANDAKAN	Registration 01-Ja	an-1900 To 01-Jan-1900
ExporterName		FD Export Registration No	T)084/00(M)R
	artin stanings	Validity Of SED's	2015 T. 21 D. 2016
Name Of Vessel	OCEAN GLORY V.2	License U1-R	an-2018 To 31-Dec-2018
Name Of Buyer			
	PART B	[PRODUCT INFORMATION]	
Product	PLAIN/ORDINARY PLYWOOD		
P- (SJHP)	C01	Productode (HCC)	,
10 Of Crates ndles	3 CR S	Vol e 599.	886 3
Pieces/Batany	123960.	C tin n JAPA	
(W)	123960.	valt vant	
Export Royalty (1)		xemp	
nort Royal+ .ymer			
Sort Royalymer	AM312346		
	AM312346		
Name of Data Entry Officer		Name of Verifier	
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENCIONG PEGAWAI PERILITATAN GAS
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTAMANG 23
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. ith a Removal Pass. ess than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN GZS for Director General of Customs
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. ith a Removal Pass. ess than 3 weeks.	PENOLONG PEGAWAI PERHUTAMANG 23
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Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. ith a Removal Pass. ess than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN GZS for Director General of Customs
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. ith a Removal Pass. ess than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN GZS for Director General of Customs
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTAMAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTAMAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN GZS for Director General of Customs
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTAMAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN G23 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTAMAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN G23 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2 District: Sandakan	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2 District: Sandakan	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]
Name of Data Entry Officer Conditions: 1) No loading is allowed betw 2) Short shipped / shut out ca 3) All timber Product to be ex 4) Declaration of Export NOT 5) Either MTIB or SFD valid lic Date Of Approval: 10-Apr-2 District: Sandakan	weed 7:00 pm - 7.00 am unless a argo / change of vessel must be uported must be accompanied w ALLOWED if license validity is le cense date shall be accepted.	llowed or within the approved bonded area. declared within 24 hours. rith a Removal Pass. ss than 3 weeks.	PENOLONG PEGAWAI PERHUTANAN G.29 for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]

Attachment 27 Import Licence issued by SFD

Date Of Registration 07-Mar-2018 Serial No S000005032018M SABAH FORESTRY DEPARTMENT IMPORT LICENCE PART A [IMPORT INFORMATION] Validity Of Import Import License Approval No SKN0005/2018M 28-Mar-2018 License Validity Of Date Of Import 18-Mar-2018 Registration 13-Apr-2017 To 12-Apr-2018 Port Of Unloading SANDAKAN Name of Seller JUKEN NEW ZEALAND LTD INOVWOOD SDN BHD Importer Name Name Of Vessel MV MTT TAWAU V.18TW119E FD Import Registration No KON(IMP):SDK01/2011 PART B [PR INFOR Product ROT/ Æ. ct Code (FTRR) Product Cod D01 ct Code (HCS) No Of 221 (ES 553.2459 N Crates/B OB Va 4979 ry Of Origin NEW ZEALA ction Fee Inspe n Fee 5532 Inspection Fee Receipt AM311930 Name of Data Entry Officer MIMAH @ LAINAH BTE ALOYSIUS @ LISIS Name of Verifier RAYMUND WONG 1) No unloading is allowed betweed 7:00 pm - 7.00 am unless allowed or within the approved bonded area. 2) Any change of estimated arrival of vessel must be notified to the Sabah Forestry Department at least 3 days in advance. 3) All timber Product must be accompanied with a Removal Pass/Transit Pass prior to the final destination/Inspection Area. 4) Declaration of Import is NOT ALLOWED if the Registration Certificate as an Importer is less than 3 weeks. Date Approved: 08-Mar-2018 District : Sandakan JAMAL BIN JALI PENOLONG PEGAWAI PERHUTANAN for Director General of Customs Section 10 and Section 31 Customs Act 1967 [Act 235]

Attachment 28 Importer Registration Certificate issued by SFD



CONDITIONS AND RESTRICTIONS:

Please refer to JPHTN/FIT 700-2/6/131/JILID 4/14 dated 19 June 2023

Product Code/s Description:

A5A : Lumber core

A5B : Blockboard / Bare core

A5G : Plywood A5H : Sawn timber

A5K : Rotary cut veneer/ veneer



SAMPLE

P.K. 1019 (L) - 2120

Attachment 29 Grading Certificate issued by STIDC

Serial No. STIDC/KCH GRADING CERTIFICATE (Issue under Regulation 3 of the Timber Grading Regulations, 2008)	
CERTIFIED that the sawn timber shown on the attached Schedule of Timber Shipped and summarised below, which	
consigned to (name of consignee)	
nd to be shipped to (place and country of final destination)	
n the (vessel)	
ailing from (port) KUCHING - SARAWAK	
n or about (date) 31.05.2023 has been graded by a certified Timber Grader in accordance	
ith the Malaysian Grading Rules for Sawn Hardwood Timber, that the timber is of the kinds and grades shown in the	
ummary below; and that the appropriate Grade and other marks shown in the attached Schedule of Timber Shipped	
ave been placed on the timber.	
SUMMARY	
inds of Timber	
pecifications Strips, Shorts	
rades MERCHANTABLE	ŀ
otal number of pieces	ŀ
otal volume Cubic Metre	
her graded for ε → of Buyer) _	
0 late) / 0.23 - 24/0 ; j; by c ied Timber Grader	
umber(s) TG	
G ding A pority Sara C Timbe dustry [elopm Corporation	

 Date of Issue
 29.05.2023

 Date of Expiry
 28.06.2023

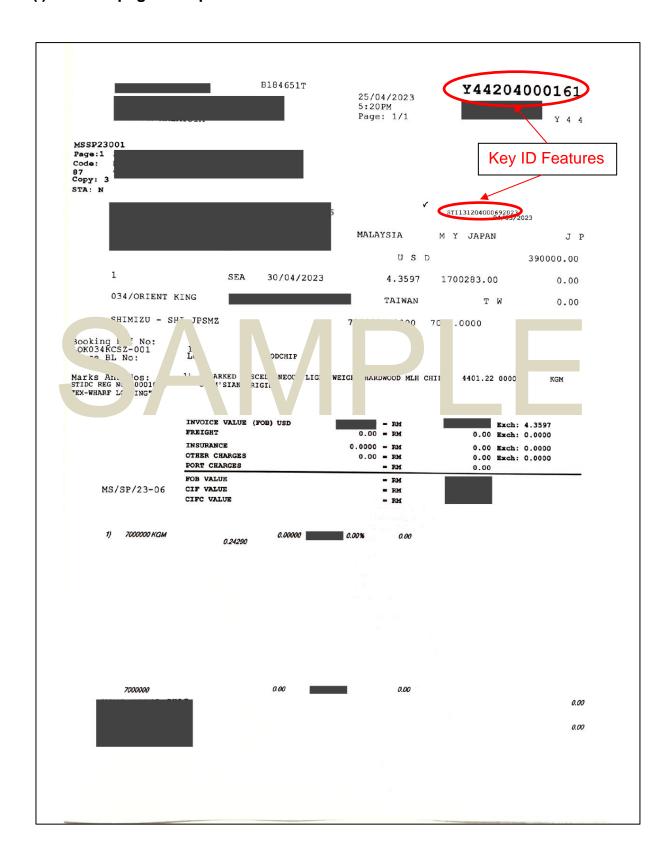
This Grading Certificate has been approved on-line by the Grading Authority and does not require a signature thereon.

IMPORTANT NOTES

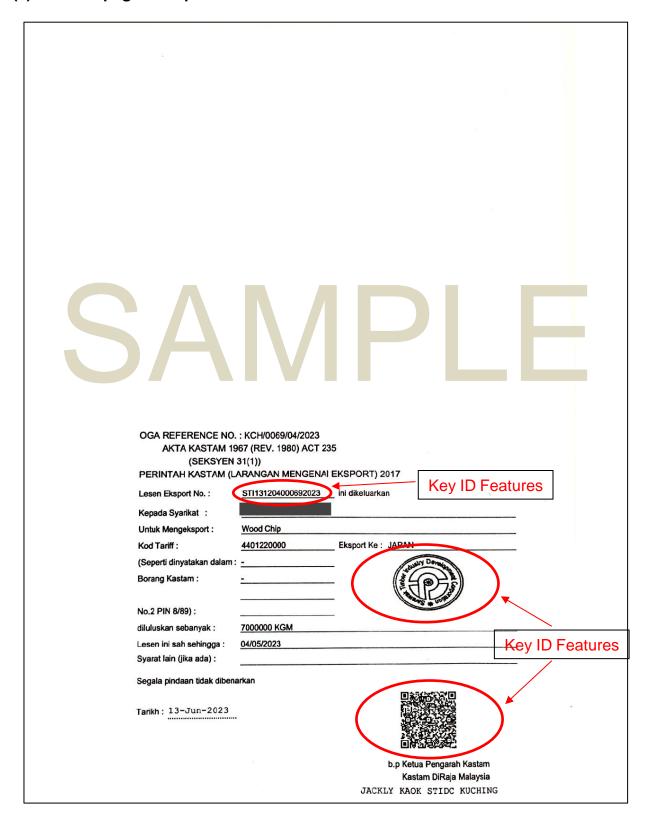
- Volumes shown in this Grading certificate has been taken from the Schedule of Timber Shipped prepared by the Buyer and are not guaranteed by the Grading Authority.
- ii) Timber is graded and measured as the Timber Grader finds it, and Certificates of Grades applies only for the date of inspection of the timber. Buyers are advised to request re-grading of the timber and the issue of a new Grading Certificate should the lapse of time or method of treatment or storage of the timber between examination and shipment permit the possibility of degrade.
- iii) In respect of timber received in an unsatisfactory condition, it should be brought to the attention of the Grading Authority as soon as possible by the affected parties.

Attachment 30 Customs Declaration Form 2 (K2) endorsed by STIDC

(i) Front page of Export Licence



(ii) Back page of Export Licence



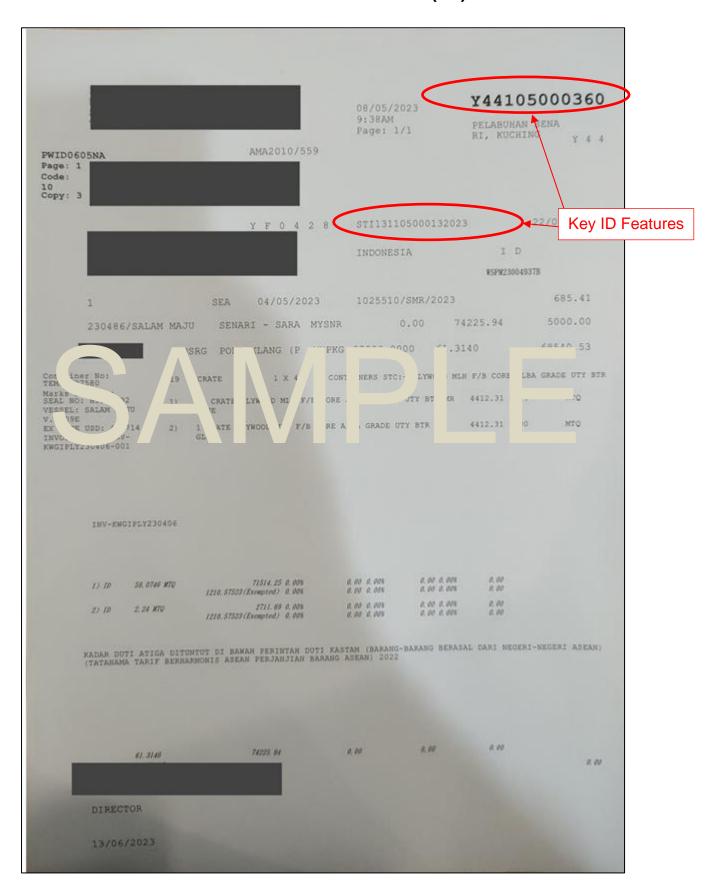
Attachment 31 Form of Licence / Permit issued by the Controller of Wild Life for Protected Species

			V		1	N	Io. 1	9905	
	THE WI	LD LII	E PRO	TECT	ION	RULES	5, 1998		
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			(Not Tra	msfera	ole)		ě		
	ssion is here							1,93350 Kuching	
								llowing wild	
	als*, namely								
The s	pecies:Koon	rpassio	a excelso	Com	mon 1	name:	Тара	ng	
	umber: 1397					751F-000000000000000000000000000000000000			
subject to and to the	the Wild Enfollowing sp	e Prote ecial co	imber) ction Or onditions	dinanc , name	ly-	98, any 1	rules ma	de thereunder,	
			a arres				in me		1134
			nege tearner					************	32
Date 'isr	,		20		Con G.W	Banks a	Sons Tu	er Merchants	4) E
	Ae)1	96.	20	ereter)	No.3	The second second	toad,Ami	Sri	100
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137	181	Signatu	re:				*********		~~1
18/12		Name o	f Wild L	ife Of	ZO ficer: .	Cont	BIN MU	HAMAD AT	OIN
To San		Designa	ation:			Cum	roner or	***************************************	
N.B. (1)	This * Licer Wild Life O	sce/Pern fficer up	uit is to b on its exp	e retur	ned to	the Cor ellation of	troller or or withdra	an authorized	
(2)	This *Licen above addre		nit shall	be dis	olayed	at a co	nspicuou	s place at the	
*Delete as a	propriate.								
PNMB, Keli.									
I Temps, Nell.									

Attachment 32 Import Permit issued by STIDC

JK 69		gnor (Name and Address)				i e				
69				-	7. No.Kad Pengenalan/Passport/					
					Identity Card/Passport No.					
					8. Jawatan Pemohon/ <i>De</i>			-		
		ainee (Nama dan Alamat) gnee (Name and Address)			DIRECTOR	signation of Applicant				
				9	9. Negara Asal/Country	of Origin				
				9	9a. Berasal Dari/Place o	of Origin		-		
	3. Agen	t Yang Diberi kuasa(Nama dan Alama	t)		<u>.</u>	<u> </u>				
	Autho	rised Agent (Name and Address)	,	1	10. Dibawa Dari/Consig	ned From				
				1	l 1. Pelabuhan/Tempat I	mport/Port/Place of Import	t	-		
	4. Cara	Pengangkutan/Mode of Transport			12. Lokasi (Kod Negeri MYKCH - KUCHING	dan Daerah) / Location (Co	ode for State and District)			
		Laut / Maritime		1	13. Saya mengesahkan b	bahawa akaun ini benar dan				
		n Import/Purpose of Import Perniagaan / Business			I certify that this dec	claration is true and compl	zte .	Key		
		Tomagaan (Dabinob			PERMIT NO. :		D	Feat		
							<u> </u>	\top		
				1	Γarikh/Date:					
		15 T COMPANY DO NOT DO	16 37 17 177 199			Signature and C	dan Cop Syarikat Pemohon Company Stamp of Applicants	_		
	14. Bil. No.	15. Keterangan Penuh Barangan Description of Goods in Full	16. No.Kod Tariff Tariff Code No.	17. Unit Tari Tariff Unit	ff 18. Kuantiti Quantity	19. Harga Satu Unit H.I.T(RM) Unit Cost C.I.F.(RM)	20. Jumlah Nilai H.I.T(RM) Total Value C.I.F.(RM)			
		end of items			P					
				5						
	21. Jaba	tan Pengeluar Lesen (Nama dan Alam	1777 (ACCOUNT) 601 001 001 0010	960.00	MI/FOR OFFICIAL USE d Address)	9	Kod/Code	-		
		WAK TIMBER INDUSTRY DEV	. CORP., Kuch			1	S T I 1 3 1			
	22. Syar	rat-syarat khas/Special conditions		23. No. Leser KCH/0018	n/Licence No. 3/06/2023	24	. No. Rujukan/ <i>Reference No</i>). 		
				25. Tarikh M	ula/Effective Date			1		
				1 2 0	6 2 0 2 3					
				\Box	Tamat/Expiry Date	8				
				2 6 0 25b Tarikh I	6 2 0 2 3 Lulus/Approved Date	d.				
				1 2 0	6 2 0 2 3	Tandatangan dan Cop Rasn	ni/Signature and Official Stamp			
		Nota:Pengakuan ini dikehendaki di bawah	Perintah ini dan menunut Ak	ta Kastam 1967/Th	us declaration is required under		for Director General of Custom. Customs Act 1967	2		
		1 vota 1 engakuan ini dikenendaki di bawan	r ermon im oan mendid Ak	ta Kastatii 1907/2n	is decidration is required time?	This Order and Thaccounter with	Jisioms 201 1907			

Attachment 33 Customs Declaration Form 1 (K1)



Attachment 34 Removal Pass for Imported Logs issued by STIDC

	NDUSTRY DEVELOPMENT CORPORATION	X-PUSAKA-PD-04 VERSI 1.2
with application for inspec	Sarawak Timber Industry Development Corporation (STIDC) ction of logs on arrival at destination specified below) (owner of timber) to remove from	together
port	to authorized mill / final as address by con	destination
the time. Description of Timber Type: Logs Others. Please specify	ber described below.	
	\\	-
for General Manager SARAWAK TIMBER INDUSTRY DEVELOPMEN	(Conve	vance Copy)