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# Nigeria List of Applicable Legislation

## Timber



LIFE - Support EUTR II - LIFE18 GIE/DK/000763

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COUNTRY SPECIFIC  
TOOLS



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## Applicable legislation and regulation



Legal Rights to Harvest

3-4



Third Parties' Rights

7



Taxes and Fees

4-5



Trade and Transport

8-9



Timber Harvesting Activities

5-7



## Legal Rights to Harvest

1.1. Land tenure and management rights		Legal Authority
Forest Law, 1956. Nr 240 of 1956. Articles 7, 8, 18, 24-31	<a href="#">LINK</a>	Federal Ministry of Lands, Housing and Urban Development
Land Use Act, 1978. Article 1	<a href="#">LINK</a>	
1.2. Concession Licenses		Legal Authority
Forest Law, 1956. Nr 240 of 1956. Articles 33, 35-49	<a href="#">LINK</a>	Ministry of Agriculture and Rural Development (Forestry Department)

1.3. Management and Harvesting Planning		Legal Authority
National Forestry Policy, 2006	<a href="#">LINK</a>	Ministry of Agriculture and Rural Development (Forestry Department)
Forest Law, 1956. Nr 240 of 1956. Articles 27, 28, 30	<a href="#">LINK</a>	
Forest Law (Enugu), 1991. Articles 27, 28, 30.	<a href="#">LINK</a>	
Cross River State Forestry Commission Law 2010 (No. 3 of 2010). Articles. 42, 51, 57	<a href="#">LINK</a>	
1.4. Harvesting Permits		Legal Authority
Forest Law, 1956. Nr 240 of 1956. Articles 2, 31	<a href="#">LINK</a>	Ministry of Agriculture and Rural Development (Forestry Department)
Forest Regulations, 1956. Articles 3, 9, 10-21, 31	<a href="#">LINK</a>	
Cross River State Forestry Commission Law 2010 (No. 3 of 2010). Articles, 43-44, 50, 53, 55, 56.	<a href="#">LINK</a>	
Forest Law (Enugu), 1991. Arts. 31, 33	<a href="#">LINK</a>	



## Taxes and Fees

1.5. Payment of royalties and harvesting fees		Legal Authority
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Forest Law, 1956. Nr 240 of 1956. Arts 32-33	<a href="#">LINK</a>	Ministry of Finance (Federal Inland Revenue Services)
Forest Regulations, 1956. Art, 17, 28-29.	<a href="#">LINK</a>	
Cross River State Forestry Commission Law 2010 (No. 3 of 2010). Arts 19, 20.	<a href="#">LINK</a>	
Forest Law (Enugu), 1991. Arts, 10, 17, 28, 32	<a href="#">LINK</a>	
<b>1.6. Value-Added Taxes and Other Sales Taxes</b>		<b>Legal Authority</b>
Value Added Tax Act, 1993	<a href="#">LINK</a>	Federal Ministry of Industry, Trade and Investment
Finance Act, 2019	<a href="#">LINK</a>	
<b>1.7. Income and Profit Taxes</b>		<b>Legal Authority</b>
Companies Income Tax Act 2004	<a href="#">LINK</a>	Federal Ministry of Environment
Finance Act, 2019	<a href="#">LINK</a>	



## Timber Harvesting Activities

### 1.8. Timber harvesting regulations

#### Legal Authority

Forest Law, 1956. Nr 240 of 1956. Arts 31, 33-34.

[LINK](#)

Ministry of Agriculture and Rural Development (Forestry Department)

### 1.9. Protected sites and species

#### Legal Authority

Forest Regulations, 1956. Art.6

[LINK](#)

Federal Ministry of Environment

National Environmental (Control of Alien and Invasive Species) Regulations, 2013 (S I No. 32 of 2013). Art. 2-4, 17.

[LINK](#)

The Nigeria Endangered Species (Control of International Trade and Traffic) Act Decree No. 11 Of 1985

[LINK](#)

Forest Law (Enugu), 1991. Art. 6.

[LINK](#)

National Environmental (Protection of Endangered Species in International Trade) Regulations, 2011 (S.I. No. 16 of 2011).

[LINK](#)

National Park Service Act, 1999	<a href="#">LINK</a>	
The Wild Animals Preservation Act of 1916	<a href="#">LINK</a>	
<b>1.10 Environmental requirements</b>		<b>Legal Authority</b>
Environmental Impact Act, 1992. Art. 2-4.	<a href="#">LINK</a>	Federal Ministry of Environment
National Environmental (Protection of Watershed, Mountainous, Hilly and Catchment Areas) Regulations, 2009 (S.I. No. 27 of 2011). Art. 8	<a href="#">LINK</a>	
Cross River State Forestry Commission Law 2010 (No. 3 of 2010). Art. 46	<a href="#">LINK</a>	
National Environmental (Control of Bush, Forest Fire and Open Burning) Regulations, 2011	<a href="#">LINK</a>	
National Environmental (Desertification Control and Drought Mitigation) Regulations, 2011 (S.I. No. 13 of 2011)	<a href="#">LINK</a>	
<b>1.11. Health and safety</b>		<b>Legal Authority</b>
Nigeria Labour Act, 1999	<a href="#">LINK</a>	Federal Ministry of Labour and Employment
National Forest Policy, 2006. Art. 1-28, 33	<a href="#">LINK</a>	
<b>1.12. Legal employment</b>		<b>Legal Authority</b>

Constitution of Nigeria, 1999. Art.17	<a href="#">LINK</a>	Federal Ministry of Labour and Employment
Labour Act, 1971. Arts.1; 16-18; 59-60	<a href="#">LINK</a>	
PenCom – Pension reform Act, 2014	<a href="#">LINK</a>	
National Industrial Court Act, 2006	<a href="#">LINK</a>	
Forest Policy 2006. Art. 1.10; Employment National Policy on Occupational Health and Safety	<a href="#">LINK</a>	
Pension Reform Act, 2004	<a href="#">LINK</a>	



## Third Parties' Rights

<b>1.13. Customary rights</b>		<b>Legal Authority</b>
Cross River State Forestry Commission Law 2010 (No. 3 of 2010). Art. 46.	<a href="#">LINK</a>	Federal Ministry of Agriculture and Rural Development
<b>1.14. Free prior and informed consent</b>		<b>Legal Authority</b>
Not applicable		

### 1.15. Indigenous peoples' rights

Legal Authority

Not applicable



## Trade and Transport

### 1.16. Classification of species, quantities, qualities

Legal Authority

National Forestry Policy, 2006

[LINK](#)

Convention on International Trade in Endangered Species of Wild Fauna and Flora CITES Act, 2016

[LINK](#)

Customs and Excise Management Act, 1959

N/A

Federal Ministry of Environment  
(Department of Forestry)

### 1.17. Trade and transport

Legal Authority

Letter of Support for export of processed and semi-processed wood products, Nr. 94 of 15<sup>th</sup> August 2016

[LINK](#)

Forest Law of Eastern Nigeria, 1998

[LINK](#)

Forest Regulations, 1956

[LINK](#)

Federal Ministry of Agriculture and Rural Development

1.18. Offshore trading and transfer pricing		Legal Authority
Organisation for Economic Co-operation and Development (OECD)/G20 Inclusive Framework on Base Erosion and Profit Shifting (BEPS).	<a href="#">LINK</a>	Federal Inland Revenue Service (FIRS)
OECD Transfer Pricing Guidelines for Multinational Enterprises and Tax Administrations, 2017	<a href="#">LINK</a>	
1.19. Custom regulations		Legal Authority
Letter of Support for export of processed and semi-processed wood products, Nr. 94 of 15 <sup>th</sup> August 2016.	<a href="#">LINK</a>	Nigeria Customs Services (NCS)
Customs and Excise Management Act (CEMA) 1959 Arts 51-61.	<a href="#">LINK</a>	
Nigeria Customs Regulation	<a href="#">LINK</a>	
National Forestry Policy, 2006	<a href="#">LINK</a>	
1.20. CITES		Legal Authority
Convention on International Trade in Endangered Species of Wild Fauna and Flora CITES Act, 2016	<a href="#">LINK</a>	Federal Ministry of Finance (Federal Inland Revenue Services)
Customs and Excise Management Act, 1959		

National Environmental (Protection of Endangered Species in International Trade)  
Regulations, 2011 (S.I. No. 16 of 2011). Part II, 3

[LINK](#)

## About LIFE Legal Wood

[LIFE Legal Wood](#) is an initiative that aims at supporting timber-related companies in Europe with knowledge, tools and training in the requirements of the EU Timber Regulation. Knowing your timber's origin is not only good for the forests, but good for business. The initiative is funded by the LIFE Programme of the European Union.



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