FORM: KPPK (SABAH) 1

PERMOHONAN BAGI POTONGAN UNTUK PELABURAN DALAM SYARIKAT BERKAITAN YANG MENJALANKAN PROJEK LADANG HUTAN DI SABAH

APPLICATION FOR DEDUCTION FOR INVESTMENT IN A RELATED COMPANY THAT UNDERTAKE FOREST PLANTATION PROJECT IN SABAH

(Diisi oleh syarikat yang melabur dalam syarikat subsidiari yang menjalankan projek)

(To be fill up by the investing company in the company which undertaking the project)

Permohonan untuk: [Tandakan **(/)** yang mana berkenaan]
*Application for: [Tick **(/)** whichever is relevant]*

1. Projek Baru/ *New Project* ☐
2. Pelaburan Semula/*Reinvestment* ☐
3. Penambahan Pelaburan/*Additional Investment* ☐

Galakan yang ditawarkan:

- Syarikat yang melabur dalam syarikat berkaitan layak diberi potongan cukai bersamaan dengan jumlah pelaburan.
  The company which invests in the related company is eligible to be given tax deduction equivalent to the amount invested.

A. BUTIR-BUTIR MENGENAI SYARIKAT PEMOHON
PARTICULARS OF THE APPLICANT COMPANY

1. (i) Nama syarikat dan alamat surat menyurat
Name of company and correspondence address

.....

.....

.....

No. Telefon: ……..... No.Fax: .....…….....
Telephone No. *Fax No.*

Pegawaidihubungi: .....……..
Contact person

Jawatan: .....
Designation

(ii) Tarikh diperbadankan: .....
Date of incorporation

(iii) Alamat pejabat berdaftar ……..……
Address of registered office
…….....……..…….....

.....…….....

.....…….....

2. Tarikh penutupan akaun: .....
Date of closing of accounts

3. (i) No. rujukan cukai pendapatan: ……..…….
Income tax reference no

(ii) Cawangan Lembaga Hasil Dalam Negeri: …….…….
Branch of Inland Revenue Board

(iii) Tahun taksiran tuntutan dibuat*: ……...…*
Year of assessment the claim is made

(iv) Tahun-tahun taksiran sebelumnya tuntutan dibuat: …….
Previous claims made in the years of assessment

4. Galakan cukai dari Kerajaan yang pernah dituntut oleh syarikat pelabur sebelum ini.
Government tax incentive that being claimed by the investing company previously.

Tahun/*Year*	Galakan/*Incentive*	Aktiviti yang diluluskan/*Approved Activities*

B. BUTIR-BUTIR MENGENAI SYARIKAT BERKAITAN
DETAILS OF RELATED COMPANY

(Sila kepilkan Borang 24 dan Borang 49)
(Please attached Form 24 and Form 49)

1. (i) Nama syarikat subsidiari yang menjalankan projek dan alamat surat menyurat:
Name of subsidiary company undertaking the project and correspondence address

.....…….....

.....…….....

……...

(ii)) No. Telefon: .....……..... No.Faks: .....…….....
Telephone No. *Fax No.*

2. (i) No. rujukan cukai pendapatan: ……..……..
Income tax reference no.

(ii) Cawangan Lembaga Hasil Dalam Negeri: ……
Branch of Inland Revenue Board

3. Struktur ekuiti / *Equity structure*:

	%
Rakyat Malaysia/*Malaysian citizen*	
Rakyat asing/*Foreign citizen*	
Syarikat diperbadankan di Malaysia *Company incorporated in Malaysia*	
Syarikat asing/*Foreign company*	
Ekuiti yang dipegang dalam syarikat berkaitan yang telah diluluskan dengan projek tanaman ladang hutan dan menuntut potongan *Equity held in the related company which has been approved for forest plantation project and claiming deduction*	

4. Jenis pokok dalam projek ladang hutan yang diluluskan yang akan dijalankan oleh syarikat subsidiari yang menjalankan projek:
Type of tree approved under the forest plantation project undertaken by the subsidiary company.
Sila tandakan √ pada petak yang berkenaan/Please tick √ in the box whichever relevant.

☐ Pokok Getah
Rubber tree

☐ Acacia
Acacia

☐ Sentang
Sentang

☐ Jati
Teak

☐ Lain-lain pokok hutan (nyatakan) ……
Other forest tree *(please specify)*

5. Tarikh projek dijangka dimulakan / dimulakan: …….
Proposed date / date *of commencement of project*

C BUTIR-BUTIR MENGENAI PELABURAN
DETAILS OF INVESTMENT

1. Tarikh dalam tempoh asas pelaburan dibuat: ……..…
Date in the basis period the investment is made

2. Jumlah pelaburan yang dibuat dalam tempoh asas: RM ……..
Total investment made in the basis period

3. Tempoh masa untuk membuat pelaburan keseluruhan projek yang dicadangkan:…… Tahun
Time period for total investment in proposed project: Year

4. Jumlah pelaburan keseluruhan bagi projek yang dicadangkan: RM……..
Total investment in proposed project:

5. Bentuk pelaburan bagi projek:
Nature of investment of project

			Kos projek / *Project Cost* **(RM)**
a.		Harta Tetap/*Fixed assets* Sila nyatakan/P*lease specify*	
	i.	Tanah *Land* Nyatakan luasnya /*Specify area* _____ *Hektar* *Hectares*	
	iii.	Bangunan ladang. (Nyatakan luas kawasan binaan) *Plantation building (specify built -up area)*	
	iii.	Pembangunan infrastruktur seperti sistem saliran, jalan masuk, jambatan dan struktur-struktur lain. *Infrastructure development such as drainage system, access road, bridge and other structures.*	
	v.	Loji dan jentera *Plant and machinery*	
	vi.	Kelengkapan lain *Other equipment*	
	vii.	Lain-lain bentuk pelaburan. (Sila nyatakan) Other types of investment (Please specify) i. ii. iii.	
		Jumlah harta tetap ***Total fixed assets***	
b.		Perbelanjaan sebelum pengendalian *Pre-operational expenditure*	
c.		Modal Kerja *Working capital*	
		Jumlah besar ***Grand total***	

D. PENGAKUAN OLEH SYARIKAT PEMOHON
DECLARATION BY THE APPLICANT COMPANY

Saya ..... dengan ini mengesahkan bahawa sepanjang yang saya ketahui dan percaya semua butir-butir yang diberikan di dalam permohonan ini adalah benar.
I …….. hereby confirm that to the best of my knowledge and belief all the particulars furnished herein are true.

Tandatangan : ……
Signature

Jawatan/*Designation*: .....

Tarikh/*Date*: .....

FORM: KPPK (SABAH) 2

PERMOHONAN UNTUK MENDAPATKAN INSENTIF
UNTUK PEMBANGUNAN LADANG HUTAN
DI SABAH
APPLICATION FOR APPLYING INCENTIVES
FOR FOREST PLANTATION DEVELOPMENT
IN SABAH

(Diisikan oleh syarikat yang menjalankan projek)
(To be fill up by the company which under taking the project)

Permohonan bagi pengecualian pendapatan oleh syarikat yang menjalankan projek ladang hutan yang diluluskan di bawah Seksyen 127, Akta Cukai Pendapatan 1967.
Application for exemption of income by a company undertaking an approved forest plantation project under Section 127, Income Tax Act 1967.

Permohonan untuk: [Tandakan **(/)** yang mana berkenaan]
*Application for: [Tick **(/)** whichever is relevant]*

1. Projek Baru/ *New Project* ☐
2. Pelaburan Semula/*Reinvestment* ☐

Galakan yang ditawarkan:

- Pengecualian cukai pendapatan 100% ke atas pendapatan berkanun selama 10 tahun (5 tahun)* bermula dari tahun pertama syarikat memperoleh pendapatan berkanun.
  Tax exemption 100% on statutory income for 10 years (5 years) commencing from the first year the company enjoys statutory income.*

- Kerugian sebelum dan dalam tempoh pengecualian cukai dibenarkan di bawa ke hadapan selepas tempoh pengecualian 10 tahun (5 tahun)*.
  Losses incurred before and during the exemption period is allowed to be brought forward after the exemption period of 10 years (5 years).*

- Syarikat yang melabur dalam syarikat ini layak diberi potongan cukai bersamaan dengan jumlah pelaburan.
  The company that invests in this company is eligible to be given tax deduction equivalent to the amount invested.

A. BUTIR-BUTIR MENGENAI PEMOHON/SYARIKAT
PARTICULAR OF APPLICANT/COMPANY

---

1. (i) Nama syarikat dan alamat surat menyurat :
Name of company and correspondence address

…….....…….....

.....……..…….....

.....…….……..…...

…….....……..……...

(ii) No. Telefon : ..... No. Faks : .....….....
Telephone No. *Fax No.*

(iii) Pegawai dihubungi : ……..……..
Contact person

Jawatan: ……..…….
Designation

(iv) Tarikh diperbadankan : ……..…….
Date of incorporation.

(v) Alamat pejabat berdaftar : ……..
Address of registered office.

(vi) No. Rujukan cukai pendapatan : ……..
Income tax reference no

(vii) Cawangan Lembaga Hasil Dalam Negeri: ……..
Branch of Inland Revenue Board

2. Tapak projek yang dicadangkan:
Proposed location for the project

Luas Tapak Projek(hektar)/*Size of project location (ha): ……*

No. Lot/*Lot No.: …….....…….....*

Daerah/*District*: ….....…….....

Bandar/*Town*: .....…….....……

Negeri/State: …….....….....…….....

3. Galakan cukai dari Kerajaan yang pernah dituntut oleh syarikat yang menjalankan projek sebelum ini.
Government tax incentive that being claimed by the company under taking the project previously.

Tahun/*Year*	Galakan/*Incentive*	Aktiviti yang diluluskan/*Approved Activities*

4. Butir-butir Pemegang Saham dalam syarikat yang menjalankan projek.
Particulars of Share Holders in the company

Nama *Name*	Bangsa *Race*	Warganegara *Nationality*	% pegangan saham syarikat *% share held in the company*

B. * KOS PROJEK
* PROJECT COST

Jika projek ini akan dilaksanakan dalam beberapa fasa nyatakan kos pelaburan dan jangka masa bagi setiap fasa.
If this project is to be implemented in phase, please indicate investment cost and the timing for each phase.

	* Kos projek yang Dicadangkan *Cost of proposed Project* (RM)
(i) Tanah *Land*	……..
(ii) Pembersihan dan penyediaan tanah *Clearing and preparation of land*	……
(iii) Penanaman tanaman *Planting of crops*	……..
(iv) Mengadakan sistem pengairan atau sistem saliran *Provision of irrigation or drainage systems*	……..
(v) Pembinaan jalan akses dan jambatan *Construction of access roads and bridges*	……
(vi) Bangunan ladang (nyatakan keluasan yang diliputi) *Farm buildings (specify covered area).*	……
(vii) Perbaikan pada struktur/struktur-struktur lain (contoh kolam dsb.) *Structural improvements/other structures (e/g : ponds etc.)*	…….
(viii) Loji dan jentera *Plant and machinery*	…….

(ix) Kelengkapan-kelengkapan lain
Other equipment ……

(x) Perbelanjaan sebelum pengendalian
Pre-operational expenditure

- *Costs of preparing the forest management plan and the annual operating plans,* .
- *Costs of EIA study*
- *All costs and fees related to the procurement of the timber certification (MTCC, FSC and others)*
- *Costs of surveying, e.g. Boundary and compartment demarcation.*
- *Costs of establishment planting, silviculture, pest and disease control, and fire management.*
- *Cost of refilling.*

(xi) Keperluan modal kerja
Working capital requirement ……..

(xii) Melaksanakan langkah-langkah kawalan pencemaran alam sekitar dan pelan pengurusan alam sekitar (EMP) termasuk Laporan EIA. ……..

Jumlah
Total …….

(Jika tanah, bangunan ladang, loji dan jentera disewa/dipajak nyatakan kos tahunan sewaan/pajakan)
(*Where the land, farm building, plant and machinery are to be rented or leased, indicate the annual cost of rental/lease*)

C. SUMBER KEWANGAN
FINANCING

		Yang dicdgkan (RM) *Proposed (RM)*
Modal yang dibenarkan - - *Authorised capital*		……
Sumber kewangan - - *Sources of fund*		
(i) Modal yang dibayar - - *Paid-up capital*		
Warganegara Malaysia *Malaysian*		……
(a) Bumiputera *Bumiputera*		……
(b) Cina *Chinese*		……
(c) India *Indian*		……
(d) Lain-lain *Others*		……
	Jumlah *Total*	……
Rakyat asing (nyatakan negara) - - foreign nationals (specify country) - -		
(a) ……...		.....
(b) ……		……
	Jumlah *Total*	……..
(ii) Pinjaman *Loan*		……..
(a) Asing : *Foreign :*		……
(b) Dalam negeri : *Domestic* :		……

(iii) Sumber-sumber kewangan yang lain - -
Other sources of funds
(a)……
(b)……

Jumlah
Total ……

D. MAKLUMAT SYARIKAT YANG MELABUR
PARTICULARS OF THE COMPANY WHICH MAKES THE INVESTMENT

(i) Nama syarikat yang membuat pelaburan dan alamat surat menyurat :
Name of the company which make the investment and correspondence address

.....……

.....……

(ii)) No.Telefon:.....…..... No.Faks:.....
Telephone No. *Fax No.*

(iii) No. rujukan cukai pendapatan: .....
Income tax reference no.

(iv) Cawangan Lembaga Hasil Dalam Negeri: .....
Branch of Inland Revenue Board

E. FOREST PLANTATION DEVELOPMENT PLAN (PDP)

Sila kemukakan sesalinan Program Pembangunan Ladang Hutan.
Please submit a copy of the Forest Plantation Development Programme (PDP)

PENGAKUAN :
DECLARATION :

Saya dengan ini mengaku bahawa sepanjang yang saya ketahui dan percaya semua butir-butir yang diberikan di dalam permohonan ini adalah benar.

I hereby declare that to the best of my knowledge and belief all the particulars furnished in this application are true.

……
(Tandatangan pemohon)
(*Signature of applicant*)

……..……
(Nama dengan huruf besar)
(*Name in block letters*)

Tarikh : ……..
Date

……
(Jawatan dalam syarikat)
(*Designation in company*

FORMAT FOR FOREST PLANTATION DEVELOPMENT PROGRAMME (PDP) [FOR AREA UNDER STATELAND AND ALIENATED LAND IN SABAH]

I. INTRODUCTION

1.1 Background

Describe the background of the organization, its activities, industrial and processing set-up and past experience in plantation management, etc.

1.2 Strategy and Goals

Outline the perspective plan of the company incorporating policies, strategies, long term goals, priorities and basic approach to resource management, utilization and industrial development.

1.3 Objectives

Define the objectives to be pursued in the plan.

II. BASIC DATA

2.0 Project Area

2.1 Name, location and extent

Describe the name, location and extent of the project area. (Mukim and any reference from Land office example land title, etc).
Enclose map showing general location and nearest township.

Note the communications and distance from mills and towns or villages. Describe current vegetative cover whether it is forested, idled land, rubber plantation or any other crop cover.

2.2 Legal status

Refer to the legal position of the State land, Alienated Land, Government Reserve, etc.

3.0 GENERAL DESCRIPTIONS OF THE ENVIRONEMENT

3.1 Physiography

Describe the terrain conditions, summarizing the general configuration of the land, range of altitudes and drainage patterns. Enclose map showing territorial extent, boundaries, drainage patterns and physiography etc.

3.2 Geology and Soils

Give a description of the geological and soil types found in the area. Semi-detailed soil survey map to be included if available.

Infrastructure and communications

Describe accessibility in general and existing transportation network. Include other infrastructures such as nursery, site offices and quarters, bridges, etc.

Other influences

Discuss, if any, the presence of shifting cultivation, encroachment, mining, etc.

III. FOUNDATION AND IMPLEMENTATION OF THE PLAN

4.0 BASIC CONSIDERATION

4.1 Choice of Species

Indicate species chosen and justification. Basic information include growth and yield estimation, silvicultural requirements, supply of planting materials, wood properties, marketing potential and prices, etc.

4.2 Production and marketing

Estimation of yield and assumptions used Indicate composition of produce and end-products from thinning to final harvest. (Use Appendix A).

4.3 Project Cost

Estimate budget and allocation for land cost, plantation establishment, nursery facilities, maintenance, infrastructure (including buildings, roads, bridges, irrigation and drainage systems), harvesting, administration, protection, transport, etc. (Fill in Appendix B).

Indicate sources of funding and financing.

4.4 Financial considerations

Estimation of cost and financial return such as IRR, B/C Ratio, NPV and other financial analysis. Indicate the assumptions used in the calculation. Include cash-flow table and other profit-and-lost analysis projections. (See Appendix C for example, other forms of table is acceptable).

4.5 Environmental Impact Assessment

EIA report as in accordance with the requirements of Conservation of Environment Enactment, 1996, not required at this stage but approval will be subjected to requirement of this said Enactment.

5.0 PLANTATION ESTABLISHMENT AND MANAGEMENT

5.1 Plantation establishment and management

Briefly describe the system of land preparation whether mechanical or manual etc, road construction and other operations specific to site condition.

Indicate yearly plantation establishment target with the help of operation schedule for the whole plan period. (Same as in Appendix A).

5.2 Preparation of Planting Stock

Describe the production of planting stock, including seed procurement, nursery practices, etc. Provide nursery guidelines and planting manual.

5.3 Plantation Management

Describe plantation management system, rotation, its basis of rational and criteria for its application to project area.

5.4 Silviculture

Describe the silviculture regimes; schedule of treatments;fertilization;pest and disease control; and fire protection. Enclose any guidelines on sivicultural operations and principles.

5.5 Harvesting

Describe harvesting operation and schedule; types and compositions of produce; transportation to mills, etc. Provide estimated yearly output from thinning operations as well as final harvest.

5.6 Infrastructure and equipment

Indicate plan for infrastructure development including road-networks, offices, workers quarters, etc. Provide schedule of infra structural development.

6.0 SOURCE OF TECHNICAL KNOW-HOW

Indicate requirements for technical expertise. Provide details including name and experience of the company providing technical know-how.

7.0 ADMINISTRATION

7.1 Organization

Describe generally the organization structure for the project.

7.2 Manpower

Manpower requirement according to employment category.

8.0 RESEARCH AND DEVELOPMENT

Indicate plan for research and development programmes.

MAPS

- A Plantation Locality map indicating the compartments, or portions of compartments intended for conversion and management as a timber plantation (attach land title for alienated land).
- A Plantation Soil and Planting Suitability Map indicating existing soil types and suitability of the site for supporting the proposed plantation species.
- A Timber Harvest, Site Preparation and Planting Map.
- A Fire Protection Map.
- A Plantation Organization and Road Map.

Appendix A

PLANTATION ESTABLISHMENT AND EXPECTED YIELD

Year	Plantation Establishment (ha)	Output (M3)				Total (M3)
		A	B	C	D	

A,B,C = Thinning

D = Final Harvest

Appendix B

Project Cost	**Estimated Total Cost (RM)**
i. Land cost (specify area)	
- Purchase price	……
- Premium	…….……
- Rent	……
ii. Land Preparation	……
iii. Planting of Crops (including planting materials)	……
iv. Fieldmaintenance	……..
v. Roadsandbridges	……
vi. Buildings	……
vii. Drainageandirrigation	……
viii. Plantandmachinery	……
ix. Agrochemicalsandfertilizer	……
x. Nurseryfacilities	……
xi. Management	……
xii. Otherequipment	……
xiii. Overhead	……
xiv. Workingcapital	……
xv. Pre-operationalexpenditure	……

- Costs of preparing the forest plantation development and management plan. ……
- Costs of preparing the annual operating plans. ……
- Costs of EIA ……
- All costs and fees related to the procurement of the timber certification (MTCC, FSC and others) . ……
- Costs of surveying, e.g. boundary and compartment demarcation and maintenance . ……
- Costs of enrichment planting, sivilculture, pest and disease control, and fire management. ……

- Capitalization of interest expenses incurred in immature areas up to maturity date. ……

- The special agricultural allowance for Commercial Timber Plantation (CTP) shall be calculated based on the qualifying expenditure incurred to be deducted fully against aggregate income from all sources. ……

- The special agriculture allowance for CTP shall be given on a qualifying expenditure incurred during a period of up to 15 years from the date of first qualifying expenditure being incurred. ……

- The special agricultural allowance for CTP claimed against aggregate income shall be credited to an exempt income account for the franking of tax exempt dividends to shareholders. .. ……..

- Companies enjoying CTP, PS or CTP, ITA shall not be precluded from claiming special agricultural allowance on qualifying expenditure on the CTP (Schedule 4A, PS and ITA are mutually exclusive). ……..

Total: …….……..

Note :

a) Where the land, buildings and machinery are to be rented or leased, indicate the annual cost of rental/lease.

b) If this project is to be implemented in phase, indicate investment costs and the timing for each phase.

Appendix C

Estimation of Cost and Revenue for the whole Plan Period

	Year / Total (RM)	1	2	3	4	5
1. Revenue 1.1 Block 1 1.2 Block 2						
Total Revenue						
2. Cost 2.1 Management 2.2 Forest/land premium 2.3 Quit Rent 2.4 Establishment 2.5 Silvicultural Treatment 2.6 Agrochemical 2.7 Vehicles and Equipment 2.8 Infrastructure (Roads and Buildings) 2.9 Fuels 2.10 Harvesting Cost 2.11 Others						
Total Cost						
3. Difference/Balance						

KPPK (SABAH) 3-2

FORMAT FOR FOREST PLANTATION DEVELOPMENT PROGRAMME (PDP)
[FOR AREA UNDER SUSTAINABLE FOREST MANAGEMENT LICENCE AGREEMENT (SFMLA) IN SABAH] *(a)*

(a) For proposed forest plantation area involving SFMLA area, applicants are kindly advised to refer to the relevant clauses and conditions relating to forest plantation development operation within SFMLA, prior to the preparation of PDP.

EXECUTIVE SUMMARY

Provide an executive summary of the Plantation Development Programme (PDP) before the main contents of the PDP.

MAIN CONTENTS

1. *BACKGROUND*

   Describe the background of the *SFMLA*, the name and the location of the area, the size of the area to be developed into industrial tree plantation area by referring to the forest plantation area approved in the Forest Management Plan.

2. **POLICY STATEMENT AND MANAGEMENT OBJECTIVES**

   Outline the management objective of the company incorporating policies, strategies, long term goals, priorities and basic approach to resource management, utilization and industrial development.

3. **DESCRIPTION OF THE PROJECT AREA**

   Describe the resource-base of the site including existing vegetation and timber inventory, regeneration status, physiography, geology and soils, access and infrastructure climate, rainfall, site productivity, utilization by wildlife, and other resource characteristics.

Areas selected for plantation activities shall be divided into compartments for management and accounting purposes. Compartments shall be divided into blocks for purposes of managing clear-felling and subsequent planting operations.

The Plantation Organization and Road Map shall include a descriptive text and map of the road network needed to serve the plantation when fully developed.

The road network shall utilize a system of road classes designed to meet the needs for planting, fires suppression and efficient supervision. Road classification shall consist of the following:

1. **Main Roads**

   These are all-weather roads which serve as the main access from the highway or public road system.

2. **Secondary Roads**

   These are all-weather roads which serve to move traffic from the main road to the planting area and provide the major access system within each annual planting area.

3. **Feeder Roads**

   These serve as basic utility roads designed to move planting and tending crew to work sites.

4. **Planting Tracks**

   These serve the basic needs of planting and tending and consist of simple bulldozed and leveled tracks with a minimum number of culverts and bridges.

Maps to be included:

(i) A Plantation Locality map indicating the compartments, or portions of compartments intended for conversion and management as a timber plantation;

(ii) A Plantation Soil and Planting Suitability Map indicating existing soil types and suitability of the site for supporting the proposed plantation species;

(iii) A Timber Harvest, Site Preparation and Planting Map indicating :

a) the present status of the site;
b) the subdivision of the site into blocks or sub-compartments delineating clear-felling units;
c) the progression and timing of timber harvest and land clearing operations;
d) the location and timing of site preparation and planting activities;

(iv) A Fire Protection Map indicating –

a) access points for fire suppression equipment;
b) location of equipment storage and maintenance yards; and
c) operational plans for fire prevention and suppression;

(v) A Plantation Organization and Road Map indicating the present and planned road network, nurseries and overall plantation layout.

4. JUSTIFICATION FOR INDUSTRIAL TREE PLANTATION

Describe the policy statement providing a silvicultural and economic justification for the proposed land conversion from natural forest to timber plantations. Maps, text and timber inventory data demonstrating that the proposed conversion area meets the criteria for timber plantations listed in Clause 49 (ii) (b) of the SFMLA shall be included.

5. POTENTIAL TREE SPECIES FOR INDUSTRIAL TREE PLANTATION

5.1 SPECIES CHOICE

Describe the species of timber to be planted, the silvicultural characteristics of the species selected for plantation production and a justification for their selection, the basic growth and yield data estimation and the supply of planting material. The justification shall include literature citations and/or results of field tests demonstrating the suitability of the selected species to the site and soil conditions of the conversion area.

5.2 TIMBER MARKET

Describe the proposed utilization of plantation wood products and the marketing potential. Discussion shall include estimates of anticipated wood volume; projected length of rotation; capacity and availability of facilities needed for processing and shipping, and other financial and infrastructural aspects.

6. HARVESTING OF RESIDUAL TIMBER AND SITE PREPARATION PRIOR TO PLANTATION ESTABLISHMENT

Describe the conversion and development element indicating the location and timing of timber clear-felling operations; estimated volume of logs to be removed; annual planting area; methods and equipment to be used in site preparation; layout of the plantation; road network; location and operations of nurseries; materials, equipment and labor requirements; availability of planting stock; pre-planting operations and other site development activities.

7. PLANTATION PROGRAM

Indicate areas/compartment to be planted and Planting Schedule.

8. PLANTATION SIVILCULTURE TECHNIQUE

Describe the silviculture regimes; schedule of treatments; fertilization; census and blanking, singling/pruning, weeding, thinning, pest and disease control.

9. NURSERY

Briefly describe the nursery operating system and the potting medium.

10. FIRE MANAGEMENT IN PLANTATION AREA

Describe fire management system (prevention and suppression) for the plantation area. It shall cover fire fighting crews, fire control map, buffers, green belts, plantation roads, water ponds, fire towers, fire training, fire fighting equipments, etc.

11. PEST AND DISEASE

Outline management and operations element indicating management activities following plantation establishment; record-keeping and control, contingency plans for controlling pest outbreaks, and other management activities.

12. RESEARCHES AND DEVELOPMENT

Describe plans for research and development related to forest plantation. Examples: Plantation silviculture, development and application of technologies to improve plantation productivity, disease and pest treatments, and utilization of residual wood.

13. ENVIRONMENTS AND SOCIAL ASPECT OF TREE PLANTATION

Indicate measures to minimize impacts on soil compaction, soil fertility, erosion, water quality and fire hazard during the conversion from natural forest to forest plantation (logging and land clearing) and during plantation establishment. A brief description of community forestry and agro-forestry programme tied to tree plantation activities shall also be included.

14. FINANCIAL ASPECTS OF TREE PLANTATION

Estimate budget and allocation for site preparation/ plantation establishment, nursery facilities, maintenance, infrastructure (including buildings, roads, bridges, irrigation and drainage systems), harvesting, administration, protection, transport, etc. Please also indicate sources of funding and financing, Plantation Yields and Revenues, estimation of cost and financial return such as IRR, B/C Ratio, NPV and other financial analysis. Indicate the assumptions used in the calculation. Include cash-flow table and other profit-and-lost analysis projections.

15. RECORD KEEPING

Describe record keeping system covering seed record, planting record, siviculture treatments and costs involved.

16. CHALLENGES OF TREE PLANTATION

Describe briefly the main challenges of tree plantation.

17. STRATEGY

Describe briefly strategies that may be used to counter the main challenges of tree plantation.

MAPS

- A Plantation Locality map indicating the compartments, or portions of compartments intended for conversion and management as a timber plantation.
- A Plantation Soil and Planting Suitability Map indicating existing soil types and suitability of the site for supporting the proposed plantation species.
- A Timber Harvest, Site Preparation and Planting Map.
- A Fire Protection Map.
- A Plantation Organization and Road Map.