

Manitoba's Monthly Timber Returns

PURPOSE

Manitoba's new Timber Administration System came into effect April 1, 2008. The way crown timber is reported and paid for has changed. Monthly reporting and payment replaces the previous quarterly process.

There are now two methods for Timber Sale holders (including Quota holders) to report and pay for crown timber:

1. All timber delivered to an FML mill and/or other Electronic Data Transfer (EDT) mills will be electronically reported and the dues and charges paid.
2. All remaining timber delivered to a destination other than an FML and/or an EDT mill must be reported and paid for by the Quota/TS holder.

The new monthly Timber Return is to be used by all Timber Sale holders who have delivered timber under number 2.

PROCESS FOR SUBMISSION

The return must be submitted on or before the last day of the month following the month in which timber was scaled or moved. For example, a timber return must be submitted by the last business day of May for all crown timber scaled or moved during the month of April. If no crown timber is moved during a month then no return is required. Therefore 'Nil' returns are not required.

FINAL RETURN

Although Nil Returns are not required, a Final Return is required when operations are complete or to declare you have not operated that year. This Final return must be submitted by April 30th. Please enter "Final Return" into the Remarks and include an estimate of on hand timber by Species and location.

The timber return must be submitted to designated Manitoba Conservation offices. It will be received by Conservation staff if all supporting documentation is attached.

Timber returns will be considered *received* when:

A completed, signed hard-copy of the return is submitted with

All related load slips attached (**White copies**)

If timber was stacked scaled -All related stacked wood tally sheets attached

If timber was mass scaled - All weigh scale tickets from the destination mill

If complete, the return must be date stamped received. The Timber Sale holder retains the pink copy of the return.

Electronic Version and E-mail

The return can be electronically completed using the MS Excel version. This version can then be submitted by e-mail. The electronic copy is to be emailed to the Regional Office and the Timber Sales and Revenue Clerk, Forestry Branch, Winnipeg. Email addresses can be provided upon request.

If an electronic copy is submitted the original signed hard copy must be received, accompanied with all load slips, weigh scale tickets and tally sheets within five business days of the electronic copy. The date to be entered on the 'date received' line of the return is the date the electronic copy was received, if all supporting documentation is received within five business days. If all required hard copy documents aren't received in this time frame then the date the electronic copy was e-mailed will be disregarded.

PAYMENT

Payment of all Dues, FRC and FPC declared on a return must be made to the Crown (Minister of Finance), by the end of the month following the month the timber return was submitted. For example payment is required on the last business day of June for a return submitted in May for all crown timber scaled or moved during April.

Late Filing Penalties and Interest Charges

Late Filing penalties will be assessed for:

- Returns not received by the last day of the month.
- Returns received up to one month late.

Failure to Declare penalty of up to 4 X Dues will be assessed for Returns outstanding more than one month after due date. Operations may be suspended and timber seized.

Interest will be charged on all late payments calculated from the due date.

If MC discovers undeclared timber - Late Filing, Failure to Declare penalties, and interest may be applied.

Instructions for Completing Monthly Timber Return Forms

The following are detailed instructions for completing the new Timber Return form. For further information contact your local Manitoba Conservation (MC) office.

HEADING (TOP SECTION)

Fill in *FMU, Land Status* (if known, if not MC can complete), *Timber Sale number* and *Quota number* (only one Timber Sale number per Timber Return)

Fill in *For the Month of ...* (one timber return per month, 'Nil' timber returns are no longer required). If using the electronic version choose a month from the drop down menu.

Fill in *Held in the name of ...* with the Cutting Right holder's name (Timber Sale or Quota holder).

SCALED TIMBER RECORDS SECTION

This section must be completed for all crown timber moved during the month. Each load or stack must be scaled by a licenced scaler and supported with all related load slips and stacked wood tally sheets completed.

There are two ways this section can be completed depending on where and how the crown timber is scaled:

1. **Scaled on a truck.**
2. **Scaled in a stack at its final destination.**

The following describes how to complete the Scaled Timber Records section.

SCALED TIMBER RECORDS SECTION
For Crown Timber Scaled on a Truck

Date

Fill in the date (month and day) for each load scaled. List the entries starting at the top with the earliest date and move down.

Species

Indicate the species or species mix (using the species examples below) for each load scaled. If using the electronic version pick the appropriate choice from the drop-down menu.

White Spruce	Jack Pine	Trembling Aspen	Oak
Black Spruce	Red Pine	Balsam Poplar	Ash
SPRUCE-ALL	Balsam Fir	White Birch	OTHER
CONIFER-ALL	Tamarack	POPLAR-All	

Commodity

For each load scaled indicate the commodity/forest product that it will be manufactured into, using the commodity/forest product examples below, including salvage. If using the electronic version pick the appropriate choice from the drop-down menu. Note: SW is softwood, HW is Hardwood.

SW Lumber	Kraft (Roundwood)	Fuelwood (Green)
SW Lumber (Salvage)	Kraft (Chips)	Fuelwood (Salvage)
SW Lumber (Tamarack)	Kraft (Salvage)	Fuelwood (Tamarack)
HW Lumber	Kraft (Tamarack)	Post & Rails
HW Lumber (Salvage)	Newsprint (Roundwood)	Post & Rails (Salvage)
OSB/Board	Newsprint (Chips)	Post & Rails (Tamarack)
OSB/Board (Salvage)	Newsprint (Salvage)	Christmas Trees (pieces)
OSB/Board (Tamarack)	Newsprint (Tamarack)	Other

Final Destination

Indicate the final destination for each load scaled. This must include mill name, and/or town and must match the approved destinations listed on the scaling plan for the Timber Sale.

Scaler's Licence Number

Indicate the Scaler's Licence number for the person who scaled each load. This must match the stacked wood tally sheet.

Load Slip Number

Indicate the Manitoba load slip number for each load. This must match the attached load slip.

Volume

Transfer the net solid volume in cubic metres (m³) from the stacked wood tally sheet for each load. It should be recorded to two decimal places.

SCALED TIMBER RECORDS SECTION

For Crown Timber Scaled in a Stack at its Final Destination

Stacks should scaled on a regular basis. Stacks should be clearly identified and separated to ensure future month’s deliveries are not mixed. Prior to each month end all stacks must be scaled for crown dues payment.

Date

Fill in the date (month and day) for each stack scaled. List the entries starting at the top with the earliest date and move down.

Species

Indicate the species or species mix (using the species examples below) for each stack scaled. If using the electronic version pick the appropriate choice from the drop-down menu.

White Spruce	Jack Pine	Trembling Aspen	Oak
Black Spruce	Red Pine	Balsam Poplar	Ash
SPRUCE-ALL	Balsam Fir	White Birch	OTHER
CONIFER-ALL	Tamarack	POPLAR-All	

Commodity

For each stack scaled indicate the commodity/forest product that it will be manufactured into, using the commodity/forest product examples below, including salvage. If using the electronic version pick the appropriate choice from the drop-down menu. Note: SW is softwood, HW is Hardwood.

SW Lumber	Kraft (Roundwood)	Fuelwood (Green)
SW Lumber (Salvage)	Kraft (Chips)	Fuelwood (Salvage)
SW Lumber (Tamarack)	Kraft (Salvage)	Fuelwood (Tamarack)
HW Lumber	Kraft (Tamarack)	Post & Rails
HW Lumber(Salvage)	Newsprint (Roundwood)	Post & Rails(Salvage)
OSB/Board	Newsprint (Chips)	Post & Rails (Tamarack)
OSB/Board (Salvage)	Newsprint (Salvage)	Christmas Trees (pieces)
OSB/Board (Tamarack)	Newsprint (Tamarack)	Other

Final Destination

Indicate the final destination for each stack scaled. This must include mill name, and/or town and must match the approved destinations listed on the scaling plan for the Timber Sale.

Scaler’s Licence Number

Indicate the Scaler’s Licence number for the person who scaled each stack. This must match the stacked wood tally sheet.

Load Slip Number

Indicate the stack number for each stack scaled. This must match the stacks listed on the attached stacked wood tally sheet.

Volume

Transfer the net solid volume in cubic metres (m³) from the stacked wood tally sheet for each stack. It should be recorded to two decimal places.

SUMMARY OF DUES AND CHARGES

This section is a summary of the Scaled Timber Records and is used for dues and charges calculation.

Commodity/Product or Description

For each different Commodity/Product listed below in the Scaled Timber Records Section there should be one entry. Be sure to precisely identify the commodity because dues and charge rates may be different. Example: SW Lumber vs. SW Lumber (Salvage). If Tamarack is being reported choose the commodity that contains (Tamarack). Example SW Lumber (Tamarack).

Penalty charges and piece products (Christmas trees) may be entered under commodity.

If using the electronic version press the *Summarize* button below this section and all commodities and volumes will be summarized for all sheets.

Volume m³

Summarize the volumes by Commodity/Product. If using the electronic version press the *Summarize* button below this section and all commodities and volumes will be summarized. Ensure the sub-total volume from the Stacked Timber Records sections equals the sub-total in the Summary of Dues and Charges section.

Dues - Rate

Enter the Crown Timber Dues rate for the commodity/product for the month. If you are declaring timber for an auction sale or salvage enter the approved rate.

Dues - Total Dues

The total dues for each commodity/product must be calculated by multiplying the summarized volume (m³) by the rate for the commodity/product for the month. If using the electronic version Total Dues will calculate automatically after the rate is entered.

Forest Renewal Charges (FRC) – Rate

Enter the FRC rate for the commodity/product. If you are declaring timber for an auction sale or salvage enter the approved rate. The rates as of April 1st, 2009 are \$5.75/m³ for softwood and \$0.50/m³ for hardwood & tamarack.

Forest Renewal Charges (FRC) - Total FRC

The Total FRC for each commodity/product must be calculated by multiplying the summarized volume (m³) by the FRC rate for the commodity/product. If using the electronic version Total FRC will calculate automatically after the rate is entered

Fire Protection Charge (FPC) - Rate

Enter the Fire Protection Charge rate for the commodity/product. The rate as of April 1st, 2009 is \$0.17/ m³. If you are declaring timber from a salvage enter the approved rate.

Fire Protection Charge (FPC) - Total FPC

The Total FPC for each commodity/product must be calculated by multiplying the summarized volume (m³) by the FPC rate. If using the electronic version Total FPC will calculate automatically after the rate is entered.

Total Amount

This is the total dues and charges for each commodity. For each line add Total Dues, Total FRC and Total FPC to determine the total amount per commodity/product. If using the electronic version the Total Amount will calculate automatically.

Subtotal of Dues and Charges

This is the total dues and charges for the Return. Add all entries in the Total Amount column. If using the electronic version the Subtotal will calculate automatically.

G.S.T. Payable

If the Timber Sale holder does not have a G.S.T. number the G.S.T. must be applied.

Multiply the Subtotal of dues and charges by the G.S.T. rate (5%).

Note: If using the electronic version the G.S.T. will automatically be calculated and applied if a G.S.T. business number is not entered.

Total Payable

This is the total amount due for this Return. Add the subtotal of dues and charges to the G.S.T. payable to determine the Total Payable. If using the electronic version the Total Payable will calculate automatically.

SIGNATURE AND REMARKS - Complete this section on all pages used**Page numbers**

Ensure to enter the page number(s). If using the electronic version the page numbers will update automatically. If this section indicates more pages than you have used, check for entries on the other pages (Worksheet Page 2, and/or Page 3).

Declarant

After **DECLARANT**, I print name of the cutting right holder and after **OF** print the name of community where the cutting right holder resides.

Witness to Signature, Signature of Declarant, Date

It is preferable that the cutting right holder signs the Return in a Conservation Office and a Conservation staff witnesses it. However, the Return can be signed, witnessed and dated prior to being submitted.

Remarks and Notes

Remarks or Notes can be entered to add clarity to some details of the return.