







## Manitoba's Monthly Timber Returns

**All timber delivered to a destination other than an FML and/or an EDT Mill must be reported and paid for by the Cutting Right holder (Quota holders or Timber Sale holders).**

All timber that meets the above definition must be reported on the monthly timber return. The return only needs to be completed for months when Crown timber is moved or delivered. The return must be submitted by the end of the month following the month in which the timber was moved.

### **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.

### **Final Return**

**A Final Return is required when operations are completed for the operating year or to declare you have not operated that year. A Final return must be submitted by April 30th. In the box on the lower right of the form, please check the applicable response. In the Remarks section include an estimate of on hand wood by species and location, use back of page if required. Return must be signed as usual.**

The timber return must be submitted to designated regional or district Forestry offices. It will be received by Forestry 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 should keep a copy of the timber return for their records.

### ***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 will 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.

### ***Late Filing Penalties***

Late filing penalties will be assessed for returns not received by the last day of the month in which it is due. The late filing penalty is the greater of \$50 or 1% of the dues and charges payable on account of timber scaled in the month in question, for each month or part of a month that the return is outstanding.

**PAYMENT**

Payment of all Dues, Forest Renewal Charge (FRC) and Fire Protection Charge (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 due. For example payment is required on the last business day of June for a return due in May for all Crown timber scaled or moved during April.

***Late Payment Penalties and Interest***

The penalty for late payment is the greater of \$50 or 1% of the total amount owing for each month or part of a month the dues and charges remain owing and unpaid. Interest will also be payable on any unpaid dues or charges.

***Errors in Timber Returns***

If an error is discovered in a monthly timber return that results in a failure to pay all dues or charges that were properly payable, then the outstanding dues and charges plus interest must be paid immediately.

**FAILURE TO DECLARE**

Failure to report all timber that should be included in a monthly timber return will result in a penalty on the timber that was not reported in the return of four (4) times the dues and charges that would ordinarily be payable.

**Instructions for Completing Monthly Timber Return Forms**

**The following are detailed instructions for completing the Timber Return form. For further information contact your local Forestry office.**

**HEADING (TOP SECTION)**

Fill in *FMU, Operating Permit number, Timber Sale number and Quota number* (only one Timber Sale and one Operating Permit number per Timber Return)

Fill in *For the Month of ...* (one timber return per month). 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.**

***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	

**Block Number**

For each load scaled indicate the harvest block number.

**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 (m<sup>3</sup>) from the stacked wood tally sheet for each load. It should be recorded to two decimal places.

**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 (m<sup>3</sup>) 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/Block Number listed below in the Scaled Timber Records Section there should be one entry. Be sure to precisely identify the commodity because dues and charges 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, volumes and block numbers will be summarized for all sheets.

**Block Number**

Summarize the volumes by Commodity/Product and Block Number. If using the electronic version press the *Summarize* button below this section and all commodities, volumes and block numbers will be summarized.

**Volume m<sup>3</sup>**

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. Monthly Crown timber dues rates are found at:

[https://www.gov.mb.ca/sd/forests\\_and\\_lands/forestry/crown\\_timber/history/index.html](https://www.gov.mb.ca/sd/forests_and_lands/forestry/crown_timber/history/index.html)

**Dues - Total Dues**

The total dues for each commodity/product must be calculated by multiplying the summarized volume (m<sup>3</sup>) 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.

**Fire Protection Charge (FPC) - Rate**

Enter the Fire Protection Charge, \$0.17/ m<sup>3</sup>. If you are using the electronic version select the appropriate rate from the drop down list. If you are declaring timber for an auction sale or salvage enter the approved rate.

**Salvage FPC Rates as of April 1, 2017:**

25% reduction in FPC charges	\$0.13/m <sup>3</sup>
50% reduction in FPC charges	\$0.09/m <sup>3</sup>
75% reduction in FPC charges	\$0.04/m <sup>3</sup>

**Fire Protection Charge (FPC) - Total FPC**

The Total FPC for each commodity/product must be calculated by multiplying the summarized volume (m<sup>3</sup>) by the FPC rate. If using the electronic version Total FPC will calculate automatically after the rate is entered.

**Forest Renewal Charges (FRC) – Rate**

Enter the FRC rate for the commodity/product. If you are using the electronic version select the appropriate rate from the drop down list. If you are declaring timber for an auction sale or salvage enter the approved rate. The rates as of April 1, 2017 are \$5.75/m<sup>3</sup> for softwood and \$0.50/m<sup>3</sup> for hardwood & tamarack.

**Salvage FRC Rates as of April 1, 2017:**

	<b>Softwood</b>	<b>Hardwood and Tamarack</b>
25% reduction in FRC charges	\$4.31/m <sup>3</sup>	\$0.38/m <sup>3</sup>
50% reduction in FRC charges	\$2.88/m <sup>3</sup>	\$0.25/m <sup>3</sup>
75% reduction in FRC charges	\$1.44/m <sup>3</sup>	\$0.13/m <sup>3</sup>

**Forest Renewal Charges (FRC) - Total FRC**

The Total FRC for each commodity/product must be calculated by multiplying the summarized volume (m<sup>3</sup>) by the FRC rate for the commodity/product. If using the electronic version Total FRC 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 Forestry Office and that a Forestry 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.