

**[ DENR MEMORANDUM CIRCULAR NO. 03, March 12, 1991 ]**

**CLARIFICATION ON THE ASSESSMENT OF ENVIRONMENTAL FEE  
AS PRESCRIBED BY DENR AO NO. 62, S. OF 1990**

It has come to our attention that there are some instances of misinterpretation in the application of environmental fee imposed on timber produced from natural forests by holders of permits/licenses. These clarifications are hereby issued for the guidance of all concerned:

1. The environmental fees shall only be imposed on sawlogs and veneer logs of the first and second groups of timber.
2. To maximize timber utilization, timber products derived from mill and logging wastes or residues like pulpwood and fuelwood are exempt from payment of the environmental fee.
3. Plantation timber are not subject to payment of environmental fee.
4. It is reiterated that the payment of the environmental fee is a prerequisite to the issuance of a Certificate of Timber Origin. (CTO)
5. All CENRO's concerned are hereby directed to prepare and submit a monthly report on log production and payment of all taxes, charges and fees, including environmental fees by permittees/licensees within their jurisdiction.

Adopted: 12 Mar. 1991

(SGD.) VICTOR O. RAMOS  
*Officer-in-Charge, Secretary*



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