



Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade Annex

VIETNAM

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Framework for Assessing Legality of Forestry Operations, Timber Processing and Trade - Principles, Criteria and Indicators for Vietnam

Indicators	Guidance/verifiers
PRINCIPLE 1: ACCESS, USE RIGHTS AND TENURE	
Criterion 1.1: Clear evidence of forest and/or land use, access and tenure rights shall be demonstrated in accordance with laws and regulations	
Indicator 1.1.1: The companies/households must hold valid land use title	<p>Verify that the companies/households have valid documentation authorizing land use. Required documentation will be one of the following:</p> <ol style="list-style-type: none"> 1. Company <ul style="list-style-type: none"> • Land Use Certificate issued and signed by the Provincial People's Committee (PPC). • A document of company establishment endorsed by the Provincial People's Committee. • A signed Decision issued by Provincial People's Committee on land allocation. • Contract of land use right transfer agreement • Contract of land rental. 2. Households (referring to households, communities, individuals) <ul style="list-style-type: none"> • Land Use Certificate issued by the District People's Committee (DPC) • A signed Decision issued by the District People's Committee on land allocation. • Contract of land use right transfer agreement. • Contract of land rental.

	<p>Legal references:</p> <ul style="list-style-type: none"> • Land Law 2003, Articles 31, 37, 50, 51, 52, 122 & 123 • Decree No. 181/2004/ND-CP dated on 29/10/2004 of the Government on the Enforcement of the Land Law: Articles 30, 31, 38, 40, 48, 49, 50, 68, 70, 71, 72, 73, 97, 123 & 125 • Decree No. 84/2007/ND-CP dated on 25/5/2007 of the Government on granting land use right certificate: Articles 14, 15 & 16 • Decree No. 88/2009/ND-CP dated 19/10/2009 of the Government on Granting land use right certificate, house ownership and other properties within the land: Article 10, 17, 22 & 29
<p>Indicator 1.1.2: The company/household holds valid title to the forest</p>	<p>Verify that the companies/households have valid documentation authorizing forest use. Required documentation will be one of the following:</p> <p>Note: Company and households are not required to have valid both documentation authorizing in land and forest use. Either land use or forest use document is legally in accordance with laws and regulation.</p> <p>1. Company</p> <ul style="list-style-type: none"> • Decision of forest allocation issued by the Provincial People's Committee. • Contract of forest use transfer between organizations, individuals, households with enterprises. • Decision of forest allocation together with land allocation or land rental. <p>2. Household</p> <ul style="list-style-type: none"> • Decision of forest allocation issued by District People's Committee. • Contract of forest use transfer between organizations, individuals, households with households.

	<ul style="list-style-type: none"> Decision of forest allocation together with land allocation or land rental.
	<p>Legal references:</p> <ul style="list-style-type: none"> Forest Protection and Development Law 2004: Articles 24, 25, 28, 31. Decree No. 23/2006/ND-CP dated on 3/3/2006 of the Government on enforcement of the Forest Protection & Development Law 2004: Articles 20, 21, 23, 24, 31, 33, 33, 34, 35. Decision No. 186/2006/QD-TTg dated on 14/8/2006 of the Prime Minister on the Regulation of forest management. Article 42. Joint Circular No 07/2011/TTLT-BNNPTNT-BTNMT dated on 29/1/2011 of Ministry of Agriculture and Rural Development (MARD) and Ministry of Natural Resources and Environment (MONRE) on guiding Forest allocation and lease associate with forestland allocation and lease: Article 11
Criterion 1.2: Use, access and tenure rights applications are subject to stated pre-conditions within the laws and regulations	
Indicator 1.2.1: Permitted activities in non-forested areas within production and protection forests shall comply with existing regulation.	<p>Verify that company/household Agro-forestry activities are detailed in the decision of forest allocation of the authority and in approved forest management plans.</p> <p><i>Note: Regulations list several activities that are allowed depending on the forest category.</i></p>
	<p>Legal references:</p> <ul style="list-style-type: none"> Decree No. 23/2006/ND-CP dated on 3/3/2006 issued by the Government on enforcement of the Forest protection and development law 2004: Article 53. Decision No. 186/2006/QD-TTg dated on 14/8/2006 of the Prime minister on the Regulation of forest management. Article 33&42

	<ul style="list-style-type: none"> • Circular 99/2006/TT-BNNPTNT dated on 06/11/2006 of MARD on guiding the implementation of several Articles of the Decision No. 186/2006/QĐ-TTg dated on 14/8/2006 of the Prime minister on the Regulation of forest management. Article 7
<p>Indicator 1.2.2: Companies/households shall develop a forest management/ sustainable forest management/ harvesting plan covering the areas in the forest title and submit the Government authority for approval</p>	<p>Verify that the company/household has approved forest management plan/Sustainable forest management plan/harvesting plan accordance with the provincial/district forest protection and development plan. Required documentation will be one of the following:</p> <ul style="list-style-type: none"> • Decision of approval of forest management plan • Decision of approval of sustainable forest management plan or • Decision of approval of harvesting plan. <p><i>Note: Harvesting plan is required for non-commercial harvesting purpose only.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Forest Protection and Development Law 2004: Articles 47, 56, 57 • Decree No. 23/2006/ND-CP dated on 03/3/006 of the Government on the Implementation of the law on forest protection and development: Article 52 • Decision No. 186/2006/QĐ-TTg dated on 14/8/2006 of the Prime minister on the regulation of forest management: Article 39. • Circular 35/2011/TT-BNNPTNT dated on 20/5/2011 of MARD on guiding the implementation of harvesting and salvaging timber and non-timber forest product: Articles 5, 6. • Official letter No. 2577/BNN-TCLN dated on 12/8/2010 of MARD on guiding the establishment of the forest management plan • Official letter No. 3250/BNN-TCLN dated on 30/11/2011 of MARD on guiding the establishment of the forest harvesting

	plan
PRINCIPLE 2: TIMBER HARVESTING REGULATIONS	
Criterion 2.1: Timber harvesting document and license with stated conditions in accordance with government policies, guidelines and regulatory requirements, approved by relevant authority	
Indicator 2.1.1: Timber harvesting design document and maps shall have approved by the appropriate government authority	<p>Verify that the company/household's timber harvesting design document and maps have been approved. Note: Timber harvesting design document may only be developed by registered organizations: Central and local organizations with prescribed forest inventory, forest design and forest planning. Technical Forestry Colleges (FC), licensed Forestry companies with prescribed business licenses.</p> <p>1. Company</p> <ul style="list-style-type: none"> Timber harvesting design document is approved by provincial Department of Agriculture and Rural Development (DARD) <p>2. Household</p> <ul style="list-style-type: none"> Timber harvesting design document is approved by District People's Committee <p><i>Note: Planted forests, where are invested by companies/ households by themselves, are not required submitting timber harvesting design documents to authority agencies for approving.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> Decision No. 186/2006/QĐ-TTg dated on 14/8/2006 of the Prime minister on the regulation of forest management: Article 32&39. Circular No. 87/2009/TT-BNNPTNT dated on 31/12/2009 of MARD on guiding the implementation of selecting timber harvest design in natural forest: Articles 4, 25. Decision No. 200/QĐ-KT dated on 31/3/1993 by Ministry of Forestry (now is MARD) on the silvicultural technologies

	applied for wood and bamboo production stands (QPN 14-92).
Indicator 2.1.2: Timber harvesting licences are issued by the appropriate government authority	<p>Verify that the company/household has valid timber harvesting licences from appropriate government authority</p> <p>1. Company</p> <ul style="list-style-type: none"> Timber harvesting licences are issued by DARD <p>2. Household</p> <ul style="list-style-type: none"> Timber harvesting licences are issued by District People's Committee <p><i>Note: Companies investing in plantation themselves shall submit (i) a timber harvesting registration letter, (ii) timber harvesting design documents, (iii) a decision of approved timber harvesting design documents and (iv) timber harvesting maps to local to local Commune People's Committee for harvesting registration.</i></p> <p><i>Companies approved and issue a decision of approved harvesting documents by themselves.</i></p> <p><i>Households investing in plantation themselves shall submit (i) a timber harvesting registration letter and (ii) an estimated timber harvesting production to local Commune People's Committee for harvesting registration.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> Decision No. 186/2006/QĐ-TTg dated on 14/8/2006 of the Prime Minister on the regulation of forest management: Article 20, 32, 39, 40. Circular No. 35/2011/TT-BNNPTNT dated on 20/5/2011 of MARD on guiding the implementation of harvesting and salvaging timber and non-timber forest product: Article 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 17, 18, 19, 20, 21, 22, 23, 24, 25.
Criterion 2.2:	The Company/household implements harvest operations in accordance with the legally prescribed silvicultural system and relevant legislation

<p>Indicator 2.2.1: Harvesting operations for natural forests comply with official requirements</p>	<p>Verify that the company/household harvesting operations comply with official silvicultural procedures.</p> <p><i>Note: Harvesting design requirements are listed in the relevant regulations.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Decision No. 186/2006/QĐ-TTg dated on 14/8/2006 of Prime Minister on promulgating the regulation on forest management: Article 20, 32, 39, 40. • Decision No. 200/QĐ-KT dated on 31/3/1993 on the silvicultural technologies applied for wood and bamboo production stands: Article 25 • Circular No. 35/2011/TT-BNNPTNT dated on 20/5/2011 of MARD on guiding the implementation of harvesting and salvaging of timber and non-timber forest product: Article 4, 7.
<p>Indicator 2.2.2: All boundaries of licensed harvesting areas for natural forests are clearly demarcated on maps of an appropriate scale and on the ground</p>	<p>Verify that boundaries, exclusion harvesting areas are clearly marked on maps and crosscheck on the ground that all boundaries conform to official regulations.</p> <p><i>Note: Harvesting map is at a scale of 1:5,000 or 1/10,000</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Circular No. 87/2009/TT-BNNPTNT dated on 31/12/2009 of MARD on guiding the implementation of selective timber harvesting design in natural forest: Articles 8, 9, 11, 21.
<p>Indicator 2.2.3: All logs harvest from natural forest are developed logs list by company/household and stamped by the district Forest Protection Department comply with hammering procedures in accordance with regulations</p>	<p>Verify that that data on logs (logs list) developed by company/household must be consistent the hampered marks made by the district Forest Protection Department for.</p> <p><i>Note: Cross-checking of the logs against the tree marking sheets in the harvesting design documents and the logs list, and subsequent stamping by the district Forest Protection Department, occurs at the log pond. Records of stamping are maintained by the District Forest Protection Department for natural resource tax assessment and to</i></p>

	<p><i>provide proof of origin.</i></p> <p><i>Logs harvested from plantation are require to develop log-list and stamped within endangered and precious species.</i></p> <p><i>Round logs dimension for hammering: the smallest diameter is more than 25 cm and the length is more than 1m</i></p> <p><i>Sawn logs dimension for hammering: the length is more than 1m, the thickness is more than 5 cm and the width is more than 25cm</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Decision No. 44/2006/QĐ-BNN dated on 1/1/ 2006 of MARD on issuing the regulations on management and use of tree marking and ranger hammers: Articles 8, 9. • Circular No. 01/2012/TT-BNNPTNT dated on 4/1/2012 of MARD on regulating on document package of legal forest products and examination of forest product origin: Article 5
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<p>Indicator 2.2.4: After harvesting, all forest harvesting activities shall be evaluated to measure actual harvest and issue a decision of closing forest by the government authorities.</p>	<p>Verify that after harvesting, all harvested areas in natural forest of company/household are investigated and assessed to make sure that no continued harvesting activities in the forest.</p> <p>1. Companies</p> <ul style="list-style-type: none"> DARD conduct a filed survey supervision and evaluation and develop a field checking minutes and then issues a decision to close the forest base on the result of the field survey. <p>2. Household (household, community, individual)</p> <ul style="list-style-type: none"> Commune forest ranger or commune forestry official to conduct a field inspection and then report to the District People's committee to issue a decision on close the forest base on the result of the field survey. <p>Legal references:</p> <ul style="list-style-type: none"> Circular 35/2011/TT-BNNPTNT dated on 20/5/2011 on guiding the implementation of harvesting and salvage of timber and non-timber forest product: Articles 7, 15.
<p>PRINCIPLE 3: TRANSPORTATION OF LOGS AND WOOD PRODUCTS</p>	
<p>Criterion 3.1: Clear evidence of documents and licences for companies/households and carriers involved in timber products transportation shall be demonstrated by companies/households and carriers in accordance with the laws and regulations</p>	

<p>Indicator 3.1.1: Transportation companies/ households/individual shall have a license to transport.</p>	<p>Verify that the companies/households have the existence of a valid license.</p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Law on roadway traffic 2008, Article 67 • Law on inland waterway transportation 2004: Article 24, 25, 26. • Decree No. 21/2005/ND-CP, dated on 1/3/2005 of the Government on providing in detail to implement some Articles of Law on inland waterway transportation: Articles 7, 10. • Decree No. 91/2009/ND-CP dated on 21/10/2009 on business and conditions of business of vehicle transportation: Articles 9, 11.
<p>Indicator 3.1.2: Vehicles or vessels of transported companies/households/ individuals shall comply with regulation</p>	<p>Verify that transported companies/households shall have the existence of following valid documents</p> <p>1. Vehicles</p> <ul style="list-style-type: none"> • Vehicles registration license. • Technical safety and environmental protection testing certificate for mechanical transport vehicle. • Certificate on insurance of civil responsibility of vehicle owner. • Certificate on payment of road maintenance. <p>2. Vessels</p> <ul style="list-style-type: none"> • Vessels registration license • Technical safety and environmental protection testing certificate (for vessels with full load higher than 5tons

	<p>Legal references:</p> <ul style="list-style-type: none"> • Law on Roadway traffic 2008, Articles 54, 55, 58. • Law on inland waterway transportation 2004: Article 24, 25, 26. • Decree No. 103/2008/ND-CP dated on 16/9/2008 of the Government on compulsory insurance of civil liability of vehicle owner: Article 2. • Decree No. 18/2012/ND-CP dated on 13/3/2012 of the Government on road maintenance fund: Article 5. • Decree No. 21/2005/ND-CP dated on 1/3/2005 of the Government on providing in detail to implement some Articles of Law on inland waterway transportation: Article 4
<p>Indicator 3.1.3: Drivers of transported companies/households/individuals shall comply with regulation</p>	<p>Verify that the drivers have a valid driving license.</p> <p>1. Vehicles</p> <ul style="list-style-type: none"> • Relevant driving licenses <p>2. Vessels</p> <ul style="list-style-type: none"> • Relevant controlling license
	<p>Legal references:</p> <ul style="list-style-type: none"> • Law on Roadway traffic 2008: Articles 58, 59 • Law on inland waterway transportation 2004: Article 35

Criterion 3.2: Clear evidence of documents of timber products for transport shall be demonstrated by companies and carriers in accordance with the laws and regulations	
Indicator 3.2.1: All round logs/sawn logs are legally sourced in accordance with existing regulations	<p>Verify that all logs have document package on logs' origin markings that are legible.</p> <ol style="list-style-type: none"> 1. Domestically harvested round logs/sawn logs from natural forests: <ul style="list-style-type: none"> • Legal harvesting document. • Minutes of endorsing the timber have been placed with hammer marks (if the logs are big enough in dimension for hammering marks) and packing list 2. Round logs/sawn logs from centralized plantations, farms, home gardens and dispersed trees: <ul style="list-style-type: none"> • Legal harvesting document • Packing list with the endorsement of residential forest rangers; 3. Imported logs: <ul style="list-style-type: none"> • Customs declaration for the imported forest products with the endorsement of Customs at border gate. • Packing list developed by overseas organizations, individuals who export the forest products. • The document certifying forest products' origin and other documents of the export country (if available). • CITES permits for the forest products under the Appendix I, II of the CITES (Convention on International Trade of Endangered Species) <p><i>Note: Harvesting legal documents depend on required legal documents for each timber types come from natural or plantation forest, forest owner (organisation or household) which are indicated at indicators at Principle 2</i></p>

	<p>Legal references:</p> <ul style="list-style-type: none"> • Decree No. 23/2006/ND-CP dated on 3/3/2006 of the Government on the implementation of the Law on forest protection and development: Article 49 • Circular No. 01/2012/TT-BNNPTNT dated on 4/1/2012 of MARD on regulating on document package of legal forest products and examination of forest product origin: Articles 9, 10. • Circular No. 42/2012/TT-BNNPTNT dated on 21/8/2012, on adjustment and amendment of some Articles of the Circular No. 01/2012/TT-BNNPTNT, 04/1/2012, on regulating on document package of legal forest products and examination of forest product origin: Articles 1&2. • Decision No. 44/2006/QD-BNN dated on 1/6/2006 of MARD on management and use of tree marking and ranger hammers: Article 7. • Decision No 107/2007/QD-BNN, dated 31/12/2007 of MARD on amending and supplementing the regulation on management of tree-marking hammering and ranger hammering promulgated together with Decision No. 44/2006/QD-BNN dated on 01/6/2007 of MARD: Article 1 • Circular No. 35/2011/TT-BNNPTNT dated on 20/5/2011 of MARD on guiding the implementation of harvesting and salvaging of timber and non-timber forest product
<p>Indicator 3.2.2: Companies/households/individuals transporting timber or timber products must carry the required documents in the vehicle or vessel along the journey.</p>	<p>Verify that all documents package on timber and timber products in circulation consist of:</p> <p>1. Unprocessed timber products originating from domestic natural forests</p> <ul style="list-style-type: none"> • For document package of organizations delivery: VAT invoice or exported invoice, together with the packing list endorsed by residential forest rangers. • For document package of residential communities,

	<p>households, individuals delivery : packing list endorsed by Commune People's Committee</p> <p>2. Unprocessed forest products harvested from centralized plantations, gardens, farms, dispersed trees</p> <ul style="list-style-type: none"> • For document package of logs harvested from centralized plantation, gardens, farms, dispersed trees delivered by organizations: VAT invoice or exported invoice , together with the packing list • For document package of logs harvested from centralized plantation, gardens, farms, dispersed trees delivered by residential communities, households, individuals: packing list <p>3. Imported logs not processed domestically</p> <ul style="list-style-type: none"> • For document package of logs of organization delivering: VAT invoice or sales, together with the packing list endorsed by residential forest rangers. • For document package of logs of the delivered by individuals: the packing list endorsed by residential forest rangers. <p>4. Timber product</p> <ul style="list-style-type: none"> • Document package of timber product originating from domestic natural forest delivered by organization: VAT invoice or exported invoice, together with the packing list endorsed by residential forest rangers. • Document package of timber product originating from imported timber delivered by organization: VAT invoice or exported invoice, together with the packing list. • Document package of timber product originating from domestic natural forest, imported timber, handled confiscated timber delivered by communities, households, individuals: the packing list endorsed by residential forest rangers. • Document package of timber product originating from centralized plantation, home gardens, farms, dispersed trees
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	<p>delivered by organization: VAT invoice or exported invoice , together with the packing list</p> <ul style="list-style-type: none"> Document package of timber product originating from centralized plantation, home gardens, farms, dispersed trees delivered by communities, households, individuals, organizations: the packing list. <p>5. Internal transportation of forest products</p> <ul style="list-style-type: none"> Document package of forest products transported internally within one province, city managed by the Central: internal delivery bill together with the packing list. Document package of forest products transported internally among places not in the same province, city managed by the Central: internal delivery bill together with the packing list with the endorsement of residential forest rangers. <p>Legal references:</p> <ul style="list-style-type: none"> Circular No. 01/2012/TT-BNNPTNT dated on 04/1/2012 of MARD on regulating on document package of legal forest products and examination of forest product origin: Articles 12, 13, 14, 16, 17, 18. Circular No. 42/2012/TT-BNNPTNT dated on 21/8/2012, on adjustment and amendment of some Articles of the Circular No. 01/2012/TT-BNNPTNT, 04/1/2012, on regulating on document package of legal forest products and examination of forest product origin: <i>Articles 1, 2.</i>
PRINCIPLE 4: REGULATIONS ON WOOD PROCESSING	
Criterion 4.1: Clear evidence of documents and licenses for companies/households involved in timber processing shall be demonstrated in accordance with the laws and regulations	
Indicator 4.1.1: Companies/households have the requisite legal business registration certificate	<p>Verify that the companies/households have the following documents:</p> <ul style="list-style-type: none"> Business registration certificate. Import license, license to process commodities for foreign merchants issued by Ministry of Industry and Trade (If import

	<p>or process commodities for foreign merchants).</p> <p><i>Note: Business registration certificates are awarded by either the district People's Committee (for household businesses) or the provincial Department of Planning and Investment (organizational businesses-enterprises).</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Business Law 2005: Articles 9, 15, 16, 17, 18, 19, 20, 24. • Decree No. 88/2006/ND-CP dated on 28/8/2006 by Government on business registration: Article 3 • Decree No. 102/2010/ND-CP dated on 01/10/2010 by Government detailed guide for the implementation of some articles of the Enterprise Law: Articles 7, 8, 9, 10.
<p>Criterion 4.2: Timber processing companies are subject to stated conditions follow regulations on origin of timber management</p>	
<p>Indicator 4.2.1: The timber processing and trading facility has wood log books to record all wood entering or exiting of the facility</p>	<p>Verify that wood log books are maintained and up-to-date.</p> <p><i>Note: Data on timber entering and exiting the facility must be recorded within one day of the transaction and the form of log books are provided and guided by the district FPD.</i></p> <ul style="list-style-type: none"> • Ensure that the enterprise has receipt (if timber is purchased) or internal warehouse management report (if timber is produced by themselves) • Ensure that the enterprise has sales receipt, out-coming papers, both of documents are stamped by the sale enterprise and timber record lists which are extracted from originals. • Ensure that the enterprise has incoming papers, out-coming papers, both are stamped by timber processing company. <p>Legal references:</p> <ul style="list-style-type: none"> • Decree No. 23/2006/ND-CP dated on 03/03/2006 by Government on implementation of Forest Protection and Development Law 2004: Articles 3, 49. • Circular No. 01/2012/TT-BNN dated on 04/01/2012 by

	<p>Ministry of Agriculture and Rural development promulgating legal forest product document and forest product source inspection: Article 10.</p> <ul style="list-style-type: none"> • Circular No. 42/2012/TT-BNNPTNT dated on 21/8/2012 by MARD Amending and supplementing some articles of Circular No.01/2012/TT-BNN dated 04/01/1012 of the MARD regulation legal forest product and forest product source inspection.
Indicator 4.2.2: All raw material received by the wood processing facility must be accompanied by sale contracts and official sales invoices	<p>Verify that the company has sales contracts for each transaction in the supply chain to the processing facility.</p> <p><i>Note: Sales invoices must be as stipulated by the Ministry of Finance.</i></p>
	<p>Legal references:</p> <ul style="list-style-type: none"> • Circular No. 01/2012/TT-BNN dated on 04/01/2012 by Ministry of Agriculture and Rural development promulgating legal forest product document and forest product source inspection: Article 10. • Circular No. 42/2012/TT-BNNPTNT dated on 21/8/2012 by MARD Amending and supplementing some articles of Circular No.01/2012/TT-BNN dated 04/01/1012 of the MARD regulation legal forest product and forest product source inspection.
PRINCIPLE 5: BUSINESS, IMPORT AND EXPORT REGULATIONS	
Criterion 5.1: Clear evidence of business licence in accordance with the laws and regulations	
Indicator 5.1.1: The company/household has the legal business license.	<p>Verify that the companies/households holds the following:</p> <ul style="list-style-type: none"> • Business license granted by District People’s Committee (for household businesses) or the provincial Department of Planning and Investment (companies).
	<p>Legal references:</p> <ul style="list-style-type: none"> • Enterprise Law 2005: Articles 9, 15, 16, 17, 18, 19, 20, 24. • Decree No. 88/2006/ND-CP dated 28/8/2006 by Government of business registration: Article 3

	<ul style="list-style-type: none"> • Decree No. 102/2010/ND-CP dated 01/10/2010 by Government detailed guide the implementation of some articles of the Enterprise Law: Articles 7, 8, 9, 10.
Criterion 5.2: Clear evidence show that the company shall ensure that implementation of regulation on timber import.	
Indicator 5.2.1: Documents required to verify that imported timber is legal	<p>For imported timber, verify that the company have:</p> <ul style="list-style-type: none"> • All customs document (Filled custom declaration form, import contract signed with export country trader, invoice, and bill of lading. • Hammering marks or special signs of exporting country are available on the cross cut of log ends, that in line with log lists. • Certificate of origin of imported timbers issued by export country. • Import permit granted by Ministry of Trade for the timber imported from Cambodia
	<p>Legal references:</p> <ul style="list-style-type: none"> • Customs Law 2001: Articles 3, 16, 17, 20, 22, 23, 25. • Customs Law amendment and supplementing 2005: Articles 1, Section 9, 10, 12, 13, 14, 15, 16. • Decree No. 12/2006/ND-CP dated 23/01/2006 by the Government detailing implementation of Trade Law regarding international trade of goods and activities of purchase and sale, agency, processing and transit of goods with foreign parties • Decree 82/2006/ND-CP on management of export, import, re-export, introduction from the sea, transit, breeding, rearing and artificial propagation of endangered species of precious and rare wild fauna and flora 3, 4, 5, 6, 7, 8, 15. • Decree 87/2012/ND-CP dated October 23, 2012 of the Government detailing a number of articles of the Law on customs applicable to electronic customs procedures for commercial exports and imports: Articles 4, 8, 9, 13.

	<ul style="list-style-type: none"> • Decree No. 154/2005/ND-CP dated on 15/12/2005 by Government detailing the implementation of some articles of the Customs Law regarding customs procedures, inspection and supervision: Articles 2,7 • Circular No. 01.2012/TT-BNN dated on 04/01/2012 by Ministry of Agriculture and Rural development promulgating legal forest product document and forest product source inspection: Article 10. • Circular No. 42/2012/TT-BNNPTNT dated 21/8/2012 by MARD Amending and supplementing some articles of Circular No.01/2012/TT-BNN dated 04/01/1012 of the MARD regulation legal forest product and forest product source inspection. • Circular No. 04/2006/TT-BTM dated 06/4/2006 by MOIT guiding a number of contents of the Government's Decree 12/2006/NĐ-CP dated 23/01/2006 which details the implementation of Trade Law regarding international trade of goods and activities of purchase and sale agency, processing and transit of goods with foreign parties. • Circular No. 194/2010/TT-BTC date on 06/12/2010 of the Ministry of Finance on guiding customs procedures, inspection and supervision, import and export tax, and regulation of tax for import and export goods.
Indicator 5.2.2: Import company shall ensure to comply with regulation on plant quarantine.	Certificates on plant quarantine issued by both export and import countries.
	Legal references: <ul style="list-style-type: none"> • Decree No. 02/2007/NĐ-CP dated on 05/1/2007 of the Government on plant quarantine: Article 8, 10. • Circular No.40/2012/TT-BNNPTNT dated Aug 15th 2012 on the issuance of the list of objects to plant quarantine of the socialist republic of Vietnam: Article 1

Criterion 5.3: Timber products export companies shall ensure to comply to conditions within the laws and regulations	
Indicator 5.3.1: Export operations follow CITES regulations.	<ul style="list-style-type: none"> • CITES license for the timber and timber product that is in the Appendices of CITES
	<p>Legal references:</p> <ul style="list-style-type: none"> • Decree No. 12/2006/NĐ-CP dated 23/01/2006 by the Government detailing implementation of Trade Law regarding international trade of goods and activities of purchase and sale, agency, processing and transit of goods with foreign parties • Decision No. 54/2006/QĐ-BNN, 05/7/2006, publicizing a list of wild plant and animal species in Annexes to the Convention on International Trade in Endangered Species of Wild Fauna and Flora • Decree No. 82/2006/NĐ-CP dated 10/8/2006 of Government on management activities of import, export, re-export, introduction from the sea, transit, breeding, rearing and artificial propagation of endangered, precious and rare wild fauna and flora species. Articles 3, 4, 5, 6, 15. • Circular No. 60/2009/TT-BNN guiding the implementation of Decree 12/2006/NĐ-CP dated 23/01/2006 by the Government detailing implementation of Trade Law regarding international trade of goods and activities of purchase and sale agency, processing and transit of goods with foreign parties in agriculture, forestry and aquaculture sector: Article 3.

<p>Indicator 5.3.2: Legal requirement for the timber and timber product export activities.</p>	<ul style="list-style-type: none"> • Customs declaration, attached business contract, invoice and timber records or detailed list of timber and timber product's packing lists on volume/quantity species. • Original import customs document attached timber record extract from origin (for export timber and timber product that made by imported timber) • Original documents of timber and receipt from sales company (if timber are purchased), final check minutes of harvesting operations (if harvested by the export enterprise); attached with timber records extracted from original records • Certificate on Country of Origin of timber and timber products <p>Legal references:</p> <ul style="list-style-type: none"> • Decree No. 23/2006/ND-CP dated on 03/03/2006 by the Government on implementation of Forest Protection and Development Law 2004: Article 49. • Decree No. 19/2006/ND-CP dated on 20/02/2006 detailing the provisions of Trade Law concerning origins of goods: Article 7, 12, 15. • Decree No. 12/2006/ND-CP dated on 23/01/2006 by the Government detailing implementation of Trade Law regarding international trade of goods and activities of purchase and sale, agency, processing and transit of goods with foreign parties: Article 7. • Decree No. 154/2005/ND-CP dated on 15/12/2005 detailing the implementation of a number of articles of the Customs Law regarding customs procedures, inspection and supervision: Article 7, 12, 15. • Decree No. 19/2006/ND-CP dated on 20/02/2006 detailing the provisions of Trade Law concerning origins of goods: Article 7, 12, 15. • Circular No. 194/2010/TT-BTC date on 06/12/2010 of the Ministry of Finance on guiding customs procedures, inspection and supervision, import and export tax, and
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	<p>regulation of tax for import and export goods.</p> <ul style="list-style-type: none"> • Circular No. 60/2009/TT-BNN guiding the implementation of Decree 12/2006/NĐ-CP dated 23/01/2006 by the Government detailing implementation of Trade Law regarding international trade of goods and activities of purchase and sale agency, processing and transit of goods with foreign parties in agriculture, forestry and aquaculture sector: Article 3. • Circular No. 01/2012/TT-BNN dated 04/01/2012 by Ministry of Agriculture and Rural development promulgating legal forest product document and forest product source inspection: Articles 5, 6, 8, 9, 10, 17. • Circular No. 42/2012/TT-BNNPTNT dated on 21/8/2012 by MARD Amending and supplementing some articles of Circular No.01/2012/TT-BNN dated 04/01/1012 of the MARD regulation legal forest product and forest product source inspection.
PRINCIPLE 6: ENVIRONMENTAL AND CONSERVATION REGULATIONS	
Criterion 6.1: Company conducts environmental impact assessments or other required assessments within the laws and regulations	
Indicator 6.1.1: The company has an approved environmental impact assessment (EIA) Report or environmental protection commitment comply with the law.	<p>Verify that company have the official EIA Report in order submit it to authority in the flowing cases:</p> <ul style="list-style-type: none"> • Plantation projects with an area of 1,000 ha and over • Harvesting of plantation with an area of 200 ha and over; harvesting of natural production forest with an area of 50 ha and over; harvesting of natural protection forest with an area of 10 ha and over. • Wood product processing projects with capacity of 3,000 m³ raw material per year and over. • Wood chip processing project with capacity of 50,000 ton product/year and over. • Projects of plywood, particle board, fibre board with capacity of 10,000 m³ product/year and over.

	<ul style="list-style-type: none"> Other projects that have capacity less than the listed above, have to register an environment protection commitment with authority instead of EIA report.
	<p>Legal references:</p> <ul style="list-style-type: none"> Law on Environmental Protection 2005: Articles 18, 19, 20, 21, 22, 24, 25, 26, 27, 37, 81, 83, 85. Decree No. 29/2011/ND/CP dated on 18/4/2011 regulating on strategic environmental assessment, EIA, environmental protection commitment: Articles 12, 18, 29, 30, 32; Appendix II: Points 46, 73, 74, 75, 76. Circular No. 26/2011/TT-BTNMT dated on 18/7/2011 of the MONRE detailing some articles of Decree 29/2011/ND-CP dated 18/4/2011 of the Government regulating on strategic environmental assessment, EIA, environmental protection commitment.
Indicator 6.1.2: Report on Environment impact assessment (EIA)/environment commitment of the company are approved by the authority agency	<p>Verify that the company holds an approved EIA report or approved environmental protection commitment.</p> <p>Legal references:</p> <ul style="list-style-type: none"> Law on Environment Protection 2005: Articles 21, 22. Decree No. 29/2011/ND/CP dated on 18/4/2011 regulating on strategic environmental assessment, EIA, environmental protection commitment: Articles 29, 30, 32. Circular No. 26/2011/TT-BTNMT dated on 18/7/2011 of the MONRE detailing some articles of Decree 29/2011/ND-CP dated 18/4/2011 of the Government regulating on strategic environmental assessment, EIA, environmental protection commitment.
Criterion 6.2: Company takes mitigation measures on negative environmental (and conservation value) parameters in accordance with the laws and regulations	
Indicator 6.2.1: The company implements fire control procedures following forest fire prevention and fire fight regulations	<p>Evidence to support these measures:</p> <ul style="list-style-type: none"> Approved forest fire prevention and fire fighting plan. <p>Legal references:</p>

	<ul style="list-style-type: none"> • Law on Forest development and protection 2004: Article 42. • Law on Forest fire prevention and fire fighting 2001: Article 19. • Decree No. 09/2006/ND-CP dated 16/1/2006 of the Government on Forest fire prevention and fire fighting: Articles 2, 4, 5, 13, 20, 25. • Decree No. 23/2006/ND-CP dated 3/3/2006 of the Government on enforcement of Forest protection and development 2004: Article 48.
Indicator 6.2.2: The company implements mitigation measures to mitigate environmental pollution	Check the working minutes of inspectors and supervisors regarding the company's implementation of the law on environmental protection.
	Legal references: <ul style="list-style-type: none"> • Law on Environmental Protection 2005: Articles 35, 37, 66.

Criterion 6.3: State/company takes mitigating measures on negative conservation values in accordance with the laws and regulations	
Indicator 6.3.1: The Company/household identifies endangered animal and plant species within the Forest Management Unit and complies with provisions for their exploitation or protection as appropriate	Verify that procedures of company/household for identification and protection, or exploitation, of endangered species are followed, where relevant. This will apply regulations of approved harvesting plan documents (DARD approve for forest owners are organizations, District PC approve for forest owners are households).
	Legal references: <ul style="list-style-type: none"> • Decree No. 32/2006/ND-CP dated 30/3/2006 of the Government on management of endangered and precious forest fauna and flora species: Articles 5, 6. • Decree No. 82/2006/ND-CP, 10/8/2006 on management of export, import, re-export, introduction from the sea, transit, breeding, rearing and artificial propagation of endangered species of precious and rare wild fauna and flora. • Decision No. 54/2006/QĐ-BNN, 05/7/2006 publicizing a list of wild plant and animal species in Annexes to the Convention on International Trade in Endangered Species of Wild Fauna and Flora. • Circular No. 87/2009/TT-BNNPTNT, 31/12/2009, on guiding the implementation of selecting timber harvest design in natural forest, Articles 11, 12.
PRINCIPLE 7: SOCIAL AND LABOUR REGULATIONS	
Criterion 7.1: Company complies with the laws and regulations on its employees' and workers' rights and welfare	
Indicator 7.1.1: The company permits its employees to join recognized labour organizations.	Verify with workers that they are not prevented from joining labour organizations in company.
	Legal references: <ul style="list-style-type: none"> • Labour Code 2012: Articles 189, 190, 192, 193.
Indicator 7.1.2: The company must not refuse to conduct dialogue rights at work and the	Review formal agreements with unions, records of union meetings and management meetings.

right to demand collective bargaining of employees.	<p>Verify that the collective labour bargain is signed by the company and the employees' representative and is registered with management agency of Labour and Social Affairs Service.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 65, 68, 75.
<p>Indicator 7.1.3: The company pays its employees' salaries and provides them with benefits according to national regulations</p>	<p>Verify evidence that salaries have been paid on time and benefits actually provided.</p> <p><i>Note: all salaries must be equal to or higher than the minimum wage, or as stated in the employment contract and according to current legislation.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 90, 91, 95, 97. • Decree No. 49/2013/ND-CP dated on 14/5/2013 of the Government Detailing regulation some articles of the Labour code on salary: Articles 7, 8.
<p>Indicator 7.1.4: The Company implements clearly defined safety procedures, maintains regulations on the responsible use of working materials and ensures labour sanitation as prescribed in national regulations</p>	<p>Verify that the company has documented procedures on safety and that these are implemented. Procedures will include work instructions, information on proper use of safety equipment and staff training on safety and use of safety equipment.</p> <p>Verify that the company has regulation of Industrial safety and hygiene, In addition, has plan of measures for working safety and hygiene.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 137, 138. • Decree No. 45/2013/ND-CP dated on 10/5/2013 of the Government Detailing regulation some articles of the Labour code on working time, rest-time and working safety and hygiene: Articles 10, 11..
<p>Indicator 7.1.5: The company ensures that all required safety and emergency first aid equipment is available and readily</p>	<p>Verify that the company provides safety equipment for use by workers, that emergency first aid is available on site and that, where</p>

accessible for use at each work site	<p>required by safety and sanitation regulations, equipment is registered.</p> <p><i>Note: machinery, equipment, supplies and substances covered by safety and sanitation regulations are prescribed by the Ministry of Labour, War Invalids and Social Affairs and the Ministry of Health.</i></p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 139, 140. • Decree No. 45/2013/ND-CP dated on 10/5/2013 of the Government Detailing regulation some articles of the Labour code on working time, rest-time and working safety and hygiene: Articles 10, 14.
Indicator 7.1.6: The Company ensures that comply with regulation on legal age of employees.	<p>Verify that all regulations on ages of employees are mentioned in legal labour contracts.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 162, 163, 164, 165, 166, 167. • Decree No. 45/2013/ND-CP dated on 10/5/2013 of the Government Detailing regulation some articles of the Labour code on working time, rest-time and working safety and hygiene: Article 11.

<p>Indicator 7.1.7: The company shall ensure that employees are provided social insurance, health insurance, unemployment insurance, retire insurance according to regulations.</p>	<p>Check social employees' insurance book and health insurance card.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 186, 187. • Health insurance Code 2005: Articles 12, 13, 15. • Decree No. 127/2008/ND-CP dated on 12/12/2008 of the Government stipulating in detail and guiding implementation some articles of Social insurance Code on unemployment insurance. Articles 2. 10. • Decree No. 100/2012/ND-CP dated on 12/12/2008 of the Government amendment some articles of the Decree 127/2008/ND-CP dated 12/12/2008 of the Government stipulating in detail and guiding implementation some articles of Social insurance Code on unemployment insurance. • Decree No. 44/2013/ND-CP dated on 10/5/2013 of the Government detailing the implementation of some articles of Labour code on labour contract.
<p>Indicator 7.1.8: The company shall sign labour contract with each employee.</p>	<p>Verify that company have signed contract with each employee complying regulations.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Article 6, 18, 19, 20, 23.
<p>Indicator 7.1.9: The company provides employees with a pension or lump sum allowance, or severance allowance upon termination of labor contracts as appropriate</p>	<p>Verify that company protocols on pensions and allowances entitle employees to pensions, allowances or severance payments appropriate to age and social insurance contributions.</p> <p>Legal references:</p> <ul style="list-style-type: none"> • Labour Code 2012: Articles 40, 42, 47, 48, 49. • Decree No. 127/2008/ND-CP dated on 12/12/2008 of the Government stipulating in detail and guiding implementation some articles of Social insurance Code on unemployment insurance. Articles 2. 10. • Decree No. 100/2012/ND-CP dated on 12/12/2008 of the Government amendment some articles of the Decree

	127/2008/ND-CP dated 12/12/2008 of the Government stipulating in detail and guiding implementation some articles of Social insurance Code on unemployment insurance.
Indicator 7.1.10: The company shall comply with regulations on working time of employees.	Working time must be mentioned in labour contract. Verify by interview with employees to ensure that working time comply with labour contract.
	Legal references: <ul style="list-style-type: none"> • Labour Code 2012: Articles 104, 105, 106, 109, 110, 111. • Decree No. 45/2013/ND-CP dated on 10/5/2013 of the Government Detailing regulation some articles of the Labour code on working time, rest-time and working safety and hygiene: Articles 5, 6, 7, 8.
Indicator 7.1.11: The company has internal rules comply with regulations	Check internal regulations on labour registered at the provincial labour and Social Affairs Services.
	Legal references: <ul style="list-style-type: none"> • Labour Code 2012: Articles 119, 120, 123, 124.
PRINCIPLE 8: TAXES, FEES AND ROYALTIES	
Criterion 8.1: Clear evidence of current paid taxes, fees and royalties in a timely manner shall be demonstrated by the company in accordance with the laws and regulations	
Indicator 8.1.1: The company demonstrates that all payments of fees due (management plan, harvesting plan and EIA design) and taxes (land use tax and natural resource tax) are current	Verify from the company's payment receipts fees and timber extracted are up to date for the year and cross-check from a sample of harvesting records that value of payments reconcile with volume harvested.
	Legal references: <ul style="list-style-type: none"> • Law on Tax management 2006: Articles 7, 12, 22, 23, 24, 31, 32, 33, 34, 42, 43, 44, 103, 104, 105, 106, 107, 108. • Law on Tax management amendment 2012. • Law on Natural resource tax 2009: Articles 2, 3, 7, 8. • Decree No. 85/2007/ND-CP dated 25/3/2007 of the

	<p>Government providing on detail some numbers of Law on tax management. Articles 2, 11.</p> <ul style="list-style-type: none"> • Decree No. 50/2010/NĐ-CP dated on 14/5/2010 of the Government providing in detail and guiding implementation of some articles of the Law on Natural Resource Tax: Articles 2, 5. • Circular No. 105/2010/TT-BTC dated on 23/7/2010 of the MOF guiding implementation of some articles of the Law in Natural Resource Tax and guiding implementation of Decree No. 50/2010/NĐ-CP Dated on 14/5/2010 of the Government providing in detail and guiding implementation of some articles of the Law on Natural Resource Tax: Article 5. • Circular No. 28/2011/TT-BTC dated on 28/2/2011 of MOF on guiding implementation of some articles of the Law on tax management, guiding implementation Decree No. 85/2007/NĐ-CP dated on 25/3/2007 and Decree No. 106/2010/NĐ-CP dated on 28/10/2010 of the Government: Article 13.
<p>Indicator 8.1.2: The Company demonstrates that payments of Value Added Tax (VAT), import/export tax (where appropriate) and income tax are current</p>	<p>Verify from the company's payment receipts that all taxes due are paid to date and cross-check from a sample of harvesting or production records that value of payments reconcile with volumes harvested or volume of product manufactured.</p>
	<p>Legal references:</p> <p><u>VAT</u></p> <ul style="list-style-type: none"> • Law on Tax management 2006: Articles 7, 22, 23, 24, 31, 32, 33, 34, 42, 43, 44. • Law on Value added tax 2008: Articles 3, 4, 8. • Decree No. 85/2007/NĐ-CP dated on 25/3/2007 of the Government providing on detail some numbers of Law on tax management. Articles 2, 7, 8. • Decree No. 106/2010/NĐ-CP dated on 28/10/2010 by Government added, amended some articles of Decree No. 85/2007/NĐ-CP dated 25/5/2007 by Government detailing the

	<p>implementation of some articles of Law on Tax management: Article 1.</p> <ul style="list-style-type: none"> • Decree No. 123/2008/ND-CP dated 8/12/2008 of the Government on providing in detail and guiding implementation of some article of the Law on Value added Tax: Articles 2, 4, 6. • Decree No. 121/2011/ND-CP dated on 8/12/2008 of the Government supplementing and amending some article of the Law on Value added Tax. • Circular No. 129/2008/TT-BTC dated on 29/12/2008 of the MOF on guiding implementation of the Law on Value added tax and guiding implementation Decree No. 123/2008/ND-CP Dated 8/12/2008 of the Government on providing in detail and guiding implementation of the Law on Value added Tax: Sections A, B. • Circular No. 28/2011/TT-BTC dated on 28/2/2011 of MOF on guiding implementation of some articles of the Law on tax management, guiding implementation Decree No. 85/2007/ND-CP dated on 25/3/2007 and Decree No. 106/2010/ND-CP dated on 28/10/2010 of the Government: Article 10. <p><u>Import/export duty</u></p> <ul style="list-style-type: none"> • Law on Import and export duty 2005. Articles 2, 4, 10, 14, 15. • Decree No. 85/2007/ND-CP dated 25/3/2007 of the Government providing on detail some numbers of Law on tax management. Article 10. • Decree No. 106/2010/ND-CP dated 28/10/2010 by Government added, amended some articles of Decree No. 85/2007/ND-CP dated 25/5/2007 by Government detailing the implementation of some articles of Law on Tax management: Article 1. • Decree No. 87/2010/ND-CP dated 13/8/2010 of the
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	<p>Government on providing in detail implementation of some articles of the Law on Import duty and Export duty: Article 3.</p> <ul style="list-style-type: none"> • Decree No. 124/2008/ND-CP dated on 11/12/2008 of the Government providing in detail and guiding implementation of some articles of the Law on business income tax: Articles 2, 3, 5, 10. • Decree No. 122/2011/ND-CP dated on 27/12/2011 of the Government supplementing and amending some articles of the Decree 124/2008/ND-CP of the Government providing in detail and guiding implementation of some articles of the Law on business income tax. • Decree No. 149/2005/ND-CP dated 14/12/2005 of the Government on detailed regulations on implementing Law on import and export: Articles 2,7, 12, 14 . • Circular No. 194/2010/TT-BTC dated on 6/12/2010 of MoF guiding on Customs procedure, inspection and supervision, export duty, import duty and management duty on export, import: Parts II, V. <p><u>Enterprises' Income tax</u></p> <ul style="list-style-type: none"> • Law on business income tax 2008: Articles 2, 3, 10. • Decree No. 124/2008/ND-CP dated on 11/12/2008 of the Government providing in detail and guiding implementation of some articles of the Law on business income tax: Articles 2, 3, 5, 10. • Decree No. 122/2011/ND-CP dated on 27/12/2011 of the Government supplementing and amending some articles of the Decree 124/2008/ND-CP of the Government providing in detail and guiding implementation of some articles of the Law on business income tax. • Circular No. 28/2011/TT-BTC dated on 28/2/2011 of MOF on guiding implementation of some articles of the Law on tax management, guiding implementation Decree No. 85/2007/ND-CP dated on 25/3/2007 and Decree No.
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	<p>106/2010/NĐ-CP dated on 28/10/2010 of the Government: Article 11.</p> <ul style="list-style-type: none"> • Circular No. 123/2012/TT-BTC date on 27/7/2012 of MoF guiding implementation some articles of Law on business income tax and guiding implementation Decree 124/2008/ND-CP dated on 11/12/2008, Decree 122/2011/ND-CP date on 27/12/2011 detailed implementation some articles of the Law on business income tax.
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